

신흥교역국의 통관환경 연구  
**러시아**

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※ 본 보고서는 러시아 관세제도의 대부분을 담기 위해서 노력하였으나 지면의 부족 및 시간상의 제약으로 인해 부족한 부분이 있다.

또한 가급적 최신의 내용을 수록하기 위하여 노력하였지만, 사회·경제 상황에 따라 세제에 변화가 빈번하여, 가장 최신의 내용을 본 보고서에 반영하는 데에는 한계가 있었다.

따라서 본 보고서는 러시아의 관세에 대한 최소한의 길라잡이임을 밝히며, 보다 정확하고 구체적인 사항은 러시아 관세국 및 재무부의 출판물 및 홈페이지와 관련 법령을 참조할 것을 권장함. 특히 민감한 사안에 대하여는 반드시 관련 법령을 통해 확인할 필요가 있으며, 불명확한 부분에 대해서는 관련 관세전문가의 도움을 받을 것을 강조하고자 한다.

본 보고서의 내용은 저자들의 개인적인 의견이며, 한국조세연구원의 공식적인 견해와 무관함을 밝혀 둔다.

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# I. 개 관

## 1. 일반 개황<sup>1)</sup>

- 러시아연방(Russian federation)은 극동에서 동부 유럽에 걸쳐 있는 나라이며 국토면적은 1,708만km<sup>2</sup>로 세계 1위에 해당하며 인구는 2010년 센서스 기준으로 약 1억 4,290만명으로 집계됨
  - 북쪽으로는 북극해, 동쪽으로는 태평양에 면하고, 남쪽으로 북한·중국·몽골·카자흐스탄·아제르바이잔·그루지아, 서쪽으로는 우크라이나·벨라루스·라트비아·폴란드·리투아니아·에스토니아·핀란드·노르웨이와 접경하고 있음
  - 러시아는 대륙성 기후로 모스크바 부근 겨울 평균기온은 영하 10도, 여름 평균기온이 16도이며, 서부 및 서부시베리아는 평원지역 동부 시베리아 및 극동지방은 산악지형으로 이루어짐
- 러시아인(82%), 타타르인(4%), 우크라이나인(3%), 기타 고려인 약 20만명을 포함한 100여 민족으로 이루어져 있으며, 러시아의 주요 종교는 러시아정교·화교·카톨릭·개신교 등임
- 러시아는 1924년을 시작으로 소비에트 사회주의 연방공화국을 이루다가 1990년 고르바초프의 냉전종식 정책으로 1991년 12월 소련이 해체되어 독립국가가 됨
  - 러시아의 정치 체제는 대통령중심제(공화제)이며, 상원과 하원으로 이루어진 내각과 연방헌법재판소·연방대법원·연방 중재재판소·연방재판소로 구성된 사법기관이 있음

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1) 주러한국대사관, 러시아 개관, 웹주소: <http://rus-moscow.mofat.go.kr>  
OIS 해외진출정보 시스템, 국가별 정보 > 러시아편 국가개요, [www.ois.go.kr](http://www.ois.go.kr)

- 러시아의 행정구역은 21개 공화국(Republic), 9개 지방(Krai), 46개 주(Oblast), 1개 자치주(Autonomous Oblast), 4개 자치구(Autonomous Okrug), 2개 연방특별시(수도 모스크바, 상트페테르부르크)로 이루어짐
- 광활한 영토에 거의 모든 종류의 자원을 보유하고 있으나, 넓은 국토와 다양한 인종이 국가 통합을 어렵게 하고 있으며 에너지 의존경제 형태, 소비 중심의 수입 구조, 대기업 중심 경제 구조로 외부적인 충격에 취약함
  - 2010년 기준 총수출에서 연료, 에너지가 차지하는 비중은 67.5%에 달하여 석유, 가스 및 천연자원 수출이 성장의 대부분을 차지함
  - 대기업 중심의 경제구조로 중소기업(SMEs)이 경제에서 차지하는 비중이 약함
    - － 서구 선진국이나 다른 체제전환국의 경우 중소기업의 전체 GDP 기여 비중은 50%를 상회하나 러시아는 2009년 말 기준 약 13~15% 미만인 것으로 평가됨
- 러시아는 수입중심의 소비구조, 고인플레이션, 사회간접자본투자의 부진, 중소기업 활성화 부재 등의 경제문제를 지니고 있음
- 러시아는 유엔 안전보장이사회(United Nations Security Council) 상임 이사국이며 G20 가입국으로 중국·인도 등과의 전략적 협력관계를 강화하여 아시아·중동·아프리카·남아메리카 등지에서 정치·경제적 영향력 확대를 모색하고 있음
  - 브라질, 인도, 중국과 더불어 신흥경제 4국(BRICS)으로 주목받고 있으며, 유럽평의회(Council of Europe), 아시아태평양경제협력체(APEC), 상하이협력단체(SCO), 유라시아경제협력체(EurAsEC)<sup>2)</sup> 등의 가입국임
  - CIS 지역은 러시아 대외정책에서 최우선 순위를 가지는 지역으로서, 러시아는 동 지역에서 정치·경제적 영향력 유지·강화를 추진하고 있으나 CIS 개별 국가들의 정치적 지향점, 이념과 체제, 당면한 경제적 이익 등의 차이에 직면함

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2) 유라시아경제공동체(EurAsEC or Eurasian Economic Community) 가입국: 러시아, 벨로루시, 카자흐스탄, 우즈베키스탄, 키르기스스탄, 타지키스탄



## 2. 경제 개황

### 가. 러시아의 주요 경제 지표<sup>3)</sup>

- 러시아 경제는 2009년 각종 지표들의 하락으로 -7.9%의 성장률을 보이며 침체에 빠졌으나 2009년 하반기 이후부터 경제가 회복세를 보여 2010년 GDP는 1조 472억달러로 4.0% 증가율을 기록함
  - 2011년에도 4.1~4.3%의 경제 성장이 예상되나 경제위기 이전 수준의 경기 회복은 2012년 이후로 전망됨
- 2010년 러시아의 환율은 고유가 등의 영향으로 중앙은행의 개입 없이도 달러당 29~31루블대를 유지하며 안정세를 보였으나, 2011년에 들어서 큰 폭의 하락세를 보여 9월 15일 기준 달러당 30.36루블을 나타내고 있음
- 2010년 러시아의 물가 상승률은 8.8%를 기록하였으며, 2011년 9월 5일 기준 상승률은 4.7%를 기록함
- 2009년 기준 러시아의 실업률은 8.4%로 약 630만명 이상의 실업자가 집계되었으며, 2010년 기준 실업률은 7.2%로 540만명의 실업자를 기록함

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3) 주러시아한국대사관(rus-moscow.mofat.go.kr) > 경제통상 > 「2011 상반기 러시아 경제동향」  
OIS 해외진출정보 시스템(www.ois.go.kr) > 국가별 정보 > 러시아편 국가개요 > 경제 동향 및 전망, 요약·발췌

〈표 I-1〉 러시아의 주요 경제 지표

구분	2006	2007	2008	2009	2010	2011*
GDP 증가율(%)	6.8	8.1	5.6	-7.9	4.0	4.1~4.3
GDP(억달러)	9,794	12,901	16,743	12,315	14,472	16,500
1인당 GDP(달러)	6,873	9,079	11,791	8,678	10,201	11,620
물가상승률(%)	9.0	11.9	13.3	8.8	8.8	6.5~7.0
평균실업률(%)	7.2	6.3	6.5	8.4	7.2	7.3
대미평균환율(N/달러)	27.18	25.6	24.9	31.75	30.37	28.4
외환보유고(억달러)	3,037.32	4,787.62	4,270.80	4,394.50	4,793.79	5,300
경상수지(억달러)	94,686	77,012	102,400	49,433	71,129	784

주: \*2011년은 추정치

자료: KOTRA, 러시아연방 경제개발부, 러시아연방 통계청, 러시아연방 중앙은행, EIU 통계

## 나. 러시아의 수출입 동향

- 2010년 러시아의 무역수지는 1,371억달러의 흑자를 기록하였고 2011년 상반기 무역수지도 641억달러의 흑자를 달성함
  - 2010년 러시아의 수출금액은 3,485억달러로 전년 대비 49% 증가하였고, 2011년의 상반기 수출금액은 1,983억달러로 전년 대비 18% 증가함
  - 2010년의 러시아의 수입금액은 2,114억달러로 전년 대비 36% 증가하였고, 2011년의 상반기의 수입금액은 1,342억달러로 전년 대비 51% 증가함
- 2009년 러시아의 무역수지는 787억 3천만달러의 흑자를 달성하였으나 수출금액은 2,339억달러로 전년 대비 36.36% 감소하였고 수입금액도 1,552억달러로 전년 대비 39.27% 감소하였음

〈표 I-2〉 러시아의 수출입 현황

(단위: 백만달러, %)

구분	금액			증감률	
	2009	2010	2011(1~6)	2010/09	2011/10
수출	233,936	348,528	198,344	48.98	17.82
수입	155,206	211,439	134,211	36.23	50.97
무역수지	78,730	137,089	64,133	74.12	-
총교역액	389,142	559,967	332,555	43.89	-

자료: WTA(World Trade Atlas); OIS 해외진출 정보 시스템 &gt; 러시아 국가정보

□ 러시아는 유럽과 지리적으로 가깝고 운송료가 적어 교류가 활발한 경향이 있으며, 2010년 기준 러시아의 주요 수출 대상국은 네덜란드, 이탈리아, 독일, 우크라이나, 터키 순이었으며 주요 수입국은 중국, 독일, 우크라이나, 미국, 일본 순임

〈표 I-3〉 2010년 러시아의 국별 수출입 동향

(단위: 백만달러)

순위	수 출		수 입	
	국가	금액	국가	금액
1	네덜란드	55,234	중국	37,786
2	이탈리아	26,877	독일	23,968
3	독일	22,441	우크라이나	13,533
4	우크라이나	21,468	미국	10,673
5	터키	19,365	일본	9,853
6	중국	19,265	프랑스	9,453
7	폴란드	13,744	이탈리아	9,146
8	일본	12,689	한국	7,062
9	핀란드	12,096	EU	5,627
10	프랑스	11,482	폴란드	5,263

자료: WTA(World Trade Atlas); OIS 해외진출 정보 시스템

- 러시아 연방 통계청에 따르면 2011년 1~5월간 러시아의 주요 수입 품목은 각종 차량, 육류, 설탕, 유제품, 생선, 곡물, 커피, 차, 식용유, 스파게티, 면, 담배, 주류, 면화, 의류, 가구 등임
  - 러시아의 승용차 수입은 전년 동기 대비 97.2% 증가하였고 화물차 등 기타 차량의 수입은 2.2배 증가하였음
  - 전년 동기 대비 수입이 크게 증가한 품목으로 해바라기 식용유가 480%, 철관(steel tubes)이 230%, 곡물이 210%, 육류 캔이 75.4%, 가구가 46.7%의 증가율을 기록함

#### 다. 러시아의 외국인 투자 동향<sup>4)</sup>

- 러시아는 인구 약 1억 4,300만명의 거대한 시장규모와 저렴한 노동력을 보유하고 있으나, 외국인에 대해 다소 배타적인 태도와 법제의 불투명성 등이 외국인의 투자 장애 요인으로 작용하고 있음
- 러시아는 UNCTAD World Investment Prospects Survey가 집계한 2010~2012년 5대 투자유망국 순위에서 중국, 인도, 브라질, 미국에 이어 5위를 차지하였음
- 러시아 연방 통계청에 따르면, 2010년 러시아 시장에는 총 1,147억달러의 외국인 투자가 이루어짐
- 2010년 기준 러시아 시장에서의 외국자본 투자 누계액은 2009년 대비 11.9% 증가한 3,001억달러로 집계됨
  - 직접투자 누계액은 1,162억달러로 전체 투자액의 38.7%를 차지하였고(2009년 말 40.7%), 포트폴리오 간접투자는 89억달러로 전체 투자액의 3.0%(2009년 말 3.8%)를 차지함
- 2010년 말 누계기준 대(對)러시아 주요 투자 국가는 사이프러스, 네덜란드, 룩셈부르크

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4) OIS 해외진출정보 시스템, 「2011년 상반기 경제동향」

크, 중국, 독일, 영국, 아일랜드, 프랑스, 일본, 버진군도(영국령) 순이며, 이러한 국가들의 투자금액은 총 누계 투자금액의 84.4%를 차지함

- 사이프러스, 룩셈부르크 등의 대(對)러시아 투자액이 비교적 큰 이유는 러시아 기업이 이들 국가에 투자하고 그 투자 수혜 기업이 러시아 기업의 주식을 매입하는 형태로 재투자하는 행태에서 기인함
- 독일과 미국은 에너지 및 건설부문, 네덜란드는 석유 및 가스판매부문, 영국, 프랑스는 상품 및 서비스부문에 대한 투자 비중이 높음

□ 외국 자본의 대(對)러시아 주요 투자 산업은 유통, 소매업, 제조업, 자원개발, 교통 및 통신 분야임

- 주요 외국 기업들은 개방초기 식료품, 의류 등의 생활용품 위주의 투자에서 2000년 중반부터 자동차, 전자재 등으로 투자를 확대함

〈표 I-4〉 대(對)러시아 국별 외국인 투자 실적

(단위: 백만달러, %)

구분	2010년 말 누계					2010년 투자액
	총액	비중	직접	포트폴리오	기타	
총 투자액	300,106	100	116,199	8,920	174,987	114,746
상위10개국 투자액	253,242	84.4	89,913	7,568	155,761	93,660
사이프러스	61,961	20.7	44,737	1,732	15,492	9,003
네덜란드	40,383	13.5	22,401	8	17,974	10,696
룩셈부르크	35,167	11.7	661	203	34,303	5,374
중국	27,940	9.3	942	0.1	26,998	7,631
독일	27,825	9.3	9,254	11	18,560	10,435
영국	21,578	7.2	3,501	4,481	13,596	40,770
아일랜드	11,488	3.8	568	4	10,916	2,557
프랑스	10,343	3.4	2,922	28	7,393	3,702
일본	9,022	3.0	824	2	8,196	1,109
버진군도(영국령)	7,535	2.5	4,103	1,099	2,333	2,383

자료: 러시아 연방 통계청; OIS 해외진출 정보 시스템

### 3. 우리나라와 러시아의 교역 관계

- 2008년 한국과 러시아의 교역량은 약 181억달러로 러시아가 한국의 10대 교역 국가로 진입하였음
- 2009년의 글로벌 금융위기 여파로 양국 간의 교역량은 대(對)러시아 수출금액이 약 42억달러로 전년 대비 57% 감소하였고 수입금액이 약 58억달러로 전년 대비 30.6% 감소하여 적자를 기록하였음
- 2010년의 점진적 경제회복세로 양국 간의 교역량은 대(對)러시아 수출금액이 약 77억 6천만달러로 전년 대비 85% 증가하였고 수입금액이 약 99억달러로 전년 대비 71% 증가하였음

〈표 I -5〉 최근 대(對)러시아 교역량 및 무역수지

(단위: 억달러, %)

구분	2006년	2007년	2008년	2009년	2010년
수출 (전년 대비 증감률)	51.79 (34.03)	80.88 (56.16)	97.48 (20.53)	41.94 (-56.97)	77.60 (85.02)
수입 (전년 대비 증감률)	45.73 (16.16)	69.77 (52.58)	83.40 (19.53)	57.89 (-30.59)	98.99 (71.01)
무역수지	6.06	11.10	14.08	-15.95	-21.40

자료 : 관세청 통계

- 2010년의 대(對)러시아 주요 수출 품목은 수출액 기준으로 자동차, 자동차부품, 선박 해양구조물 및 부품, 합성수지, 무선통신기기 등의 순으로 나타남
  - 2010년 한국의 대(對)러시아 10대 수출 품목 총액은 약 53.22억달러이며 이는 한국의 대(對)러시아 수출 총액인 77.60억달러의 약 68.59%임
- 2011년 1월~10월간 합산한 한국의 대(對)러시아 10대 수출 품목 금액은 약 61.95억 달러이며 이는 2011년 1월~10월간 한국의 대(對)러시아 수출 총액인 87.31억달러의 71%임

〈표 I -6〉 최근 대(對)러시아 10대 수출 품목

(단위: 천달러, %)

순위	2010년			2011년(1월~10월)		
	품목명	금액	전년 대비 증가율	품목명	금액	전년 대비 증가율
	총계	5,322,301	-	총계	6,195,560	-
1	자동차	2,083,602	144.5	자동차	2,615,408	61.2
2	자동차부품	764,760	135.9	자동차부품	1,111,705	96.2
3	선박해양구조물 및 부품	609,019	111.5	선박해양구조물 및 부품	609,999	23,504.10
4	합성수지	448,723	53.4	합성수지	525,973	39
5	무선통신기기	375,317	2.9	건설광산기계	430,763	175.6
6	영상기기	324,063	50.4	영상기기	225,015	-17.6
7	평판디스플레이 및 센서	202,423	30.1	무선통신기기	191,280	-35.6
8	건설광산 기계	194,177	330.5	철강판	188,035	95.9
9	가정용회전기기 (rotary electric)	180,902	94.7	가정용회전기기 (rotary electric)	152,044	5.6
10	플라스틱 제품	139,315	42	플라스틱 제품	145,338	24.5

주: MTI 3단위 기준

자료: 한국무역협회 무역통계

□ 2010년의 대(對)러시아 주요 수입 품목은 수입액 기준으로 원유, 석탄, 석유제품, 천연가스, 합금철선철 및 고철 순임

○ 한국의 대(對)러시아 10대 수입 품목 금액 총액은 89.46억달러를 기록하였으며, 이는 2010년 한국의 대(對)러시아 총수입 금액인 98.99억달러의 약 90.37%를 차지함

□ 2011년 1월~10월간 합산한 한국의 대(對)러시아 10대 수입 품목 금액은 80.17억달러를 기록하였으며, 이는 2011년 1월~10월간 합산한 한국의 대(對)러시아 수입 총액인 87.74억달러의 91.37%를 차지함

〈표 I-7〉 최근 대(對)러시아 10대 수입 품목

(단위: 천달러, %)

순 위	2010년			2011년(1월~10월)		
	품목명	금액	전년 대비 증가율	품목명	금액	전년 대비 증가율
	총계	8,946,629	-	총계	8,017,030	-
1	원유	3,973,697	125	원유	2,908,822	-13.6
2	석탄	922,049	108.5	석탄	1,504,654	93.2
3	석유제품	856,677	11.2	천연가스	834,184	41
4	천연가스	818,331	134.4	석유제품	749,342	-5.3
5	합금철선철 및 고철	680,645	59.9	알루미늄	650,756	76.8
6	알루미늄	460,016	8.2	합금철선철 및 고철	609,961	13.5
7	강반제품및기타철강 제품	385,707	50.8	어류	297,197	18.6
8	선박해양구조물 및 부품	363,092	17,084.0	우라늄	212,767	23
9	어류	313,404	27.2	강반제품 및 기타철강제품	133,479	-60.2
10	우라늄	173,011	-34.3	니켈제품	115,868	34.9

주: MTI 3단위 기준

자료: 한국무역협회 무역통계

#### 4. 러시아의 자유무역협정 체결현황<sup>5)</sup>

##### 가. 구소련권(Commonwealth of Independent States, CIS) 자유무역지대

□ 러시아는 1994년 4월 구소련 붕괴 이후 CIS<sup>6)</sup> 국가들과 시장경제 체제의 도입과 자유 무역지대 창설을 위한 협약을 체결하였음

○ 협정문상의 주요 법령:

5) OIS 해외진출정보 시스템 > 국가정보 > 러시아 > 자유무역체결현황, 요약·발췌

6) 아제르바이잔, 아르메니아, 벨로루시, 카자흐스탄, 키르기스스탄, 몰도바, 타즈키스탄, 투르크메니스탄, 우즈베키스탄, 우크라이나, 조지아 참가



- 협정문 제3조: 해당 국가 간 거래에 관세를 부과하지 않으며, 수출과 수입에 수량제한을 두지 않음
- 협정문 제5조: 해당 국가 간 부과되는 비용은 실비를 기준으로 하되 합리적인 수준에서 결정됨
- 협정문 제8조: 해당국 간에 생산되는 물품에 대해서는 직접적 혹은 간접적으로 자국산 제품에 부과되는 세금 이상을 부과하지 않음
- 협정문 제13조: 동 협정은 국가의 질서와 국민의 안전, 환경 등 국가적 차원에서 중요한 부문에 대한 보호 조치를 대외 무역 관계에 실시하는 것을 제한할 수는 없음

- 협정이 체결된 이후에도 CIS국가 간의 거래가 활성화되기 위한 많은 노력이 필요함
  - CIS 역내 진출을 목표로 러시아에 진출하는 기업들의 경우 역내 생산을 증명하는 서류 등의 행정 처리가 복잡하여 어려움을 겪는 경우가 있으며 원산지 증명에 대한 행정 절차의 간소화가 필요함
  - 실제 국가 간의 거래에 있어 관세를 면제받기 위해서는 원산지 증명서를 제출해야 하고 부가세의 경우 해당 국가의 법률에 따라 부과되고 있음
  - 러시아의 경우 협약 체결국가들 사이에서도 정치적·보건 위생적 사유에 따라 일부 품목의 수입을 금지 하고 있음
    - 러시아는 몰도바·조지아산 포도주, 조지아산 생수, 우크라이나산 육류·우유 등에 수입 금지 조치를 취한 바 있음

#### 나. 러시아-벨로루시-카자흐스탄 3국 관세동맹<sup>7)</sup>

- 러시아-벨로루시-카자흐스탄 3국은 관세동맹으로서 세관행정 및 통관업무 전반에 대해 포괄적으로 정한 ‘세관기본법’을 2010년 7월 6일부터 공동 발효하여 역외 국

7) 모스크바 KBC, 「러시아-벨로루시-카자흐스탄 관세동맹 체결과 영향」, 2010. 4. 6  
 모스크바 KBC, 「러시아·벨로루시·카자흐스탄 관세동맹 체결에 따른 관세율 변화」, 2009. 12. 11  
 모스크바 KBC, 「관세동맹의 주요 내용과 경제적 효과」, 2010. 09. 30

가 수입에 공동으로 대처하기로 함

- 3국간의 관세동맹을 규율하는 주요 법규는 통합관세법<sup>8)</sup>, 회원국 정부 간 이사회, 관세동맹 위원회의 결의안 등임

□ 3국 관세동맹은 정상 간 협의체인 국가간위원회(Inter-State Council), 관세동맹위원회, 관세청장 간 협의체인 전문가 및 조정위원회, 유라시아 경제공동체법원 등으로 구성됨

□ 동맹국 간 통합 세관 설치로 세관 통관시간이 단축되고 통관 관련 비용이 감소되는 등 행정 간소화로 인해 시간 및 물류비용이 절약될 전망임

- 2010년 7월부터 동맹국 간 제품 수·출입시 원산지 증명서류가 불필요해짐에 따라 서류 간소화의 효과를 기대할 수 있음

□ 역외국가로부터 수입되는 물품에 공통 수입관세율 체계가 준용되어 약 1,850개 상품의 관세율이 조정되었으며, 9,500개 상당 품목에 대해서는 현행 러시아가 적용하는 평균 10~11% 수준의 관세율이 그대로 유지됨

- 러시아를 기준으로 80% 이상의 품목이 기존 관세율을 유지하고, 20%의 품목(1,850개) 관세율이 조정됨

– 기존 관세율을 그대로 유지하는 품목은 신차 및 중고수입차, 대부분의 식료품, 원자재, 냉장고, 세탁기 및 TV, 휴대전화, 컴퓨터, 헤드셋, 플래시 카드 등임

- 세관 관세법에 의하면 자연인의 경우, 50kg 미만 중량의 1,500유로 상당의 상품에 대해서는 세관신고를 하지 않아도 됨

□ 러시아의 경우 전체 관세대상 품목에서 14%의 품목이 종전에 비해 관세가 인하되었으며, 4%는 인상되고 82%의 품목은 그대로 유지되어 일부 가전제품의 관세율이 인

8) 러시아-벨로루시-카자흐스탄은 2010년 7월 6일 세관행정 및 통관업무 전반에 대해 포괄적으로 정한 '통합관세법'을 공동으로 발효하여 관세동맹 역내로의 수입물품의 관세가격(customs value)을 3국 간 협정에 따라 결정함

하되고, 육류·의류 등의 관세율은 인상된 것으로 나타남

○ 에어컨의 관세율이 철폐되고, DVD 플레이어, 진공청소기, 믹서 등의 관세율이 대폭 인하되었음

□ 우리 수출기업은 자동차 관련 관세율의 향후 변동에 따라 역외국을 대상으로 관세율이 상향조정될 경우 타격을 입을 수 있으며, 가전제품의 경우 관세율 인하로 수출 증대 효과를 기대할 수 있음

○ 진공청소기, DVD 플레이어, 에어컨 등 주요 가전제품에 대한 관세율 인하는 우리 수출기업에 유리하게 적용될 수 있음

□ 관세동맹 3국에 투자 진출한 우리 기업의 경우, 역내국에 물품을 수출할 시 역외에서 유입되는 물품보다 가격 경쟁력에서 우위를 갖출 수 있으므로 시장 점유율을 확대할 수 있음

〈표 I-8〉 신규 관세율 적용 주요 품목

품 목	수입 관세율	
	기존	변경
관세율 상향품목	기존 관세	관세 변화
양고기, 염소고기, 토끼고기, 개구리다리	15%/kg당 0.15유로	25%/kg당 0.35유로
소시지	20%/kg당 0.15유로	25%/kg당 0.4유로
쌀	kg당 0.07유로	kg당 0.12유로
관세율 하향품목	기존 관세	관세 변화
올리브유	10%	5%
진공청소기, 믹서기, 과즙기	15%	5%
전기 그릴, 토스터, 그릴	15%	10%
드라이어, 다리미, 핸드 드라이어	15%	10%
DVD플레이어	10%	5%
식기세척기, 에어컨	15%	0%

자료: Center of trade policy development JSC, 주요 일간지, 알마티KBC

- 관세동맹의 발족으로 상호보완적인 산업구조를 지닌 러시아-벨로루시-카자흐스탄 3국 간의 교역량이 대폭 증가하고 국제 에너지 시장 및 곡물 시장에서도 3국의 입지가 강화될 전망이다
  - 러시아의 경우 3국 관세 동맹을 통한 구소련 국가 사이의 유대 및 정치적 지배력 강화로 유라시아 경제공동체(EURASEC)<sup>9)</sup> 회원국들 간의 관세동맹 창설을 추진 중임
- 3국 관세동맹은 향후 키르기스스탄과 타지키스탄을 회원국으로 받아들여 EU와 같은 공동시장을 형성하기 위한 국가 간 협의를 진행 중임
- 관세동맹 3국에 진출한 기업이 역내국을 대상으로 물품을 수출할 경우, 역외에서 수입되는 물품보다 높은 가격경쟁력을 갖추게 되어 현지에 진출한 한국기업의 벨로루시, 카자흐스탄에 대한 시장점유율을 높이는 기회가 될 수 있음

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9) 유라시아경제공동체(EURASEC): 러시아의 주도로 2001년 발족, 러시아, 벨로루시, 우즈베키스탄, 키르기스스탄, 타지키스탄 등 6개국이 정회원국가임

## Ⅱ. 외국의 통상환경 보고서

### 1. 『Doing Business 2011』 보고서상 러시아 순위

- ☐ 세계은행(The World Bank)은 2004년부터 매년 ‘사업하기 좋은 나라(Ease of doing business)’ 순위를 다양한 부문에 걸쳐 조사하여 『Doing Business』라는 보고서명으로 발표하고 있음
  - 2011년에 발간된 당해 보고서는 2010년 한 해 동안 183개국에 대하여 부문별로 조사·평가한 내용을 수록함
  - 『Doing Business 2011』 보고서상 순위를 결정하기 위하여 조사된 분야는 사업 개시(Starting a business), 건설 허가(Dealing with construction permit), 재산권 등록(Registering property), 신용 취득(Getting credit), 투자자 보호(Protecting investors), 세금 납부(Paying taxes), 무역(Trading across borders), 계약 이행(Enforcing contract) 및 폐업(Closing a business) 등 9개의 지표임
  - 2011년 보고서에 따르면, 종합적인 ‘사업의 용이성(Ease of Doing Business)’ 순위에서 싱가포르가 1위를 차지하였으며, 우리나라는 16위에 랭크되었음
- ☐ 당해 보고서의 무역 분야 순위는 수출입에 필요한 서류의 개수와 수출입 소요 일수 및 소요 비용 등을 산출하여 순위를 정하고 있으며, 필요서류가 적고 수출입 소요 기일이 짧을수록 더욱 높은 순위에 오르는 형식임
  - 무역 분야에서 우리나라는 2010년 보고서에 이어 2011년 보고서에서도 8위를 기록하며 상위권을 유지하였음
- ☐ 『Doing Business 2011』의 러시아의 종합 순위는 183국 중 123위로, 전년도보다 7순위 하락한 반면, 무역 부문(Trading Across Borders)의 용이성 순위는 2010년과 동일

한 162위를 기록함

- 러시아의 해상 수출입 비용은 컨테이너당 약 1,850달러의 금액이 소요됨
- 수출에 필요한 서류는 8가지로 조사됨
  - － 서류 준비·수출 통관·국내 운송·항만에서의 업무를 포함하여 수출에 총 36일이 소요되는 것으로 조사됨
- 수입에 필요한 서류는 13가지이며 서류준비 포함 수입통관 및 국내 운송, 항만업무 등 수입에 총 36일 소요됨

〈표 II-1〉 『Doing Business 2011』 러시아의 무역 분야 순위 비교

구분	러시아	Eastern Europe & Central Asia	OECD	중국	인도	한국
수출필요서류(개수)	8	6.4	4.4	7	8	3
수출소요시간(일)	36	26.7	10.9	21	17	8
수출소요비용 (달러/컨테이너)	1850	1,651.7	1,058.7	500	1055	790
수입필요서류(개수)	13	7.6	4.9	5	9	3
수입소요시간(일)	36	28.1	11.4	24	20	7
수입소요비용 (달러/컨테이너)	1850	1,845.4	1,106.3	545	1025	790
무역분야 순위	162	-	-	50	100	8

자료: The World Bank, 『Doing Business 2011』, RANK

〈표 II-2〉 러시아 수출입 소요 기간 및 비용

(단위: 일, 달러)

구 분	수출		수입	
	소요기간	비용	소요기간	비용
서류준비	25	200	25	200
세관통관	3	500	4	500
항만(터미널)	3	250	2	250
내륙운송	3	900	5	900
합 계	36	1850	36	1850

자료: The World Bank, 『Doing Business 2011』

## 2. 미국 국별 무역장벽 보고서(National Trade Estimate Report on Foreign Trade Barriers: NTE 보고서)

- 국별 무역장벽보고서는 1974년 통상법(Trade Act of 1974) 제181조에 근거하여 미국 무역 대표부(USTR)가 작성, 매년 3월 말 의회에 제출하는 연례보고서임
  - 이 보고서는 미국 업계의 의견과 해외 주재 미국 대사관의 보고서와 관련 정부 부처의 의견 등을 기초로 작성됨
  - 2011년 보고서는 미국의 62개 주요 교역국 및 경제권의 무역과 투자 장벽에 대해 포괄적으로 기술하고 있음<sup>10)</sup>
- NTE 보고서는 러시아-벨로루시-카자흐스탄 간의 3국 관세 동맹이 러시아의 수입 관세, 비관세 수입 장벽(non-tariff import measures)과 통관정책에 미치는 영향을 언급함
  - 3국 간의 관세동맹 도입으로 러시아는 독자적으로 관세율을 변화시킬 수 없으며 관세동맹 위원회에 수입 관세 변화에 대한 승인을 요청해야 함
- NTE 보고서는 러시아가 유해 폐기물 및 특정 식품군을 대상으로 하는 도매업 및 제조업 활동에 대한 수입 허가제를 시행하고 있음을 언급함
  - 해당 품목으로 주류, 의약품, 암호화 기술에 관련된 제품(Products with encryption technology), 폭발물, 마취제, 핵물질, 핵시설 관련 장비, 통신 서비스, 방사능 물질 등이 있음
- 알코올 및 주류의 수입을 위해서는 러시아 연방이 지정한 허가서를 획득해야 함
  - 알코올 및 주류 수입업자는 해당 제품을 대상으로 창고업이나 유통업을 하는 데 필요한 activity license를 구비해야 하며, 주류를 대상으로 하는 창고업을 규제하기 위한 새로운 기술 규정이 도입되었음

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10) 2010년부터 SPS(동식물 위생 및 검역) 및 TBT(무역에 대한 기술 장벽) 관련 사안은 NTE 보고서와 별도로 발표하고 있음

- FSR<sup>11)</sup>의 주류를 대상으로 하는 창고업이나 유통업의 activity license의 잔여 날짜가 18일 이상 남았을 경우 갱신 신청을 허가하지 않아 제 날짜에 라이선스를 갱신하지 못할 경우 러시아 내의 모든 제품 재고를 불법화할 수 있음
  - 수입업자가 잔여 18일 이내에 주류 제품 라이선스를 갱신할 수 있다 하더라도 러시아의 통상산업청(Ministry of Industry and Trade)으로부터 주류 제품에 대한 수입허가서를 추가 발급받아야 하는 부담이 있음
  - Federal Customs Service에서 주류에 대한 excise stamps를 발급받고 수입이 발생하기 전 은행 보증을 받아야 하므로 해당 물품에 대한 공급 장애를 초래할 수 있음
- 수입업자들은 러시아-벨로루시-카자흐스탄 간의 3국 관세동맹에 의한 licensing regime에 의거하여 복잡한 절차와 시간 소요의 부담을 가지고 주류 종류에 따라 각각의 수입허가서를 획득해야 함
  - 보드카, 데킬라, 그라빠(grappa), 순수 에틸알코올에 대한 개별 수입 허가서가 요구됨
- 3국 간의 관세동맹 도입 이전에는 화이트 스피리츠(white spirits)만을 대상으로 수입 허가서를 요구하였으나 현재 모든 종류의 수입 알코올에 대하여 수입허가서를 요구함
- 주류 수입업자의 경우 모든 수입에 주류에 대한 관세 소비세 및 부가세를 은행담보나 예금이 사용되기 이전에 납부해야 함
- 관세동맹은 2010년에 암호화 기술에 관련된 제품(products with encryption technology)의 수입 규제 요건을 발표함
  - 고급 암호화 기술에 관련된 제품(high levels of encryption technology)의 수입허가서 획득을 위해서는 러시아연방 Security Service의 검사와 허가를 받아야 하며 이러한 과정은 6개월 이상의 시일이 소요됨

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11) The Federal Service for Regulation of the Alcohol Market



- 낮은 수준의 암호화 기술(low encryption)과 관련된 제품은 한 번의 신고 과정을 거쳐 수입될 수 있으며 대개 10일 정도가 소요됨
- 2009년 기준 러시아 최혜국 대우(MFN) 기준 평균 관세율은 10.5%로 조사되었음
  - 수입 농산물 평균 관세는 13.2%이며 산업용 제품 생산재에 대한 평균 관세는 10.1%임
- 러시아는 자국 산업 보호를 위하여 주요 분야의 수입 관세를 인상하였음
  - 2010년 1월 3국 관세 동맹 체결에 따른 공동관세(CET)의 도입으로 automobile, trucks, combine harvesters, soy meal, selected dairy products, construction equipment 일부 등 기존의 특정 품목에 대한 임시 관세를 영구화하였음

〈표 II-3〉 CU 체제하의 관세 인상 및 삭감 품목

수입관세 인상 품목	수입관세 삭감 품목
poly-carbonates dairy items tropical oils plastic items used and recapped tires wine material agricultural machines equipment for ports	paper and paperboard inputs for production of solar modules wood sheets for veneering wolfram and cermet waste and scrap wine material in bulk equipment for ports(crain and supports) leased aircraft

자료: 2011 NTE 보고서, USTR

- 러시아 세관(customs officials)은 통관 심사 과정에서 신고된 물품 수입 가격에 이의를 제기하는 경우가 많음
  - 통관 심사 과정에서 최근 하락한 국제 가격을 반영하기보다 러시아 연방 정부가 지정한 준거 가격(reference prices)을 사용하여 높은 관세 책정을 초래함
  - 러시아 법제상 신고된 물품 가격을 입증하기 위한 추가 서류를 요구할 수 있으나 이는 해당 상거래와 연관되지 않는 경우가 많음
    - 복잡한 가격신고 요건으로 러시아 수입업자가 손쉽게 수입신고가격을 입증할

수 있는 서류를 제공할 수 있는 제 3국으로 거래선을 바꾸는 경우가 많음

- ☐ 러시아 세관 업무에 관련된 규제 내용 및 법적 결정(judicial decision), 일반적인 행정 규칙 등에 대한 접근성이 상당부분 제한되어 있는 편임
- ☐ 세관의 집행 방식이 통관항 별로 다르고 세관업무 규제에 대한 변화가 자주 발생하여 업무 예측이 어려우므로 통관 지연 및 추가 비용이 발생할 수 있음

### Ⅲ. 러시아의 통관 환경

#### 1. 통관 행정 조직<sup>12)</sup>

- ☐ 러시아 관세청은(Federal Customs Service) 러시아 연방경제개발무역부<sup>13)</sup>의 권한을 위임하여 통관 업무 및 밀수단속뿐 아니라 유해 물품 수입을 통제하고 통관 업무에 대한 국가의 정책 규정 및 관련 법률을 적용함
- ☐ 러시아 관세청은 관세청장(head of customs service) 및 부처장 산하에 업무별로 약 21개의 조직으로 구성되어 있으며 모스크바 중앙 세관을 포함하여 8개 지역으로 구분하여 세관을 두고 있음
  - 관세관련 업무를 담당하는 주요 기관은 관세관리국, 일반관세국, 관세수입국, 관세조사국, 관세검사국, 관세협력국, 관세통계분석국 등임
- ☐ 연방 관세청 이외에도 러시아 재무부에서 관세 징수 및 환급정책을 관할하고, 에너지 산업부에서 할당, 반덤핑, 특혜세율 정책 입안을 담당하며, 각종 산업인증 관련 기구에서 일반 품목(Gostandart) 또는 전기·기계(Vniimas) 인증을 담당함

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12) Federal Customs Service, <http://www.russian-customs.org>

13) The Ministry of Economic Development and Trade, [www.economy.gov.ru](http://www.economy.gov.ru)

[그림 Ⅲ-1] 러시아 관세청 조직도



[그림 Ⅲ-2] 러시아의 세관



자료: 러시아 관세청

- 러시아의 통관 관련법은 개정이 빈번하고 법률 개정에서 고시 및 실무 규정화까지의 소요 기간이 긴 편임
  - 통관 절차는 러시아 통관관련법에 의해 진행되나 일선 세관장 및 통관 담당자의 재량권이 큰 편임
  
- 러시아의 관세법(Customs code)은 원산지 및 품목분류 기준, 관세평가 등에 대해 규정하고 있으며 통관 관련 각종 위반 행위에 대한 기소 및 양형기준을 규정함
  - 러시아의 내국세법(Tax code)은 부가가치세의 환급 등을 규정하고 행정 기소법상 밀수죄의 경우 형법(Criminal code)을 적용함

## 2. 러시아의 수출입 통관 절차<sup>14)</sup>

### 가. 수입 통관 절차

- 러시아의 수출입 통관은 Customs Agent 자격을 소지한 러시아에 거주하는 화주 또는 관세사를 통해 진행되며, 민영화된 구소련 통관부처 퇴직 공무원들이 주요 관세사 업체를 구성하고 있음
- 러시아 통관 시 필수 구비서류는 항공화물운송장 또는 B/L 원본, 상업용 송장, 포장명세서, 간이세관신고서, Cargo Manifest, 수입계약서, 구매계약서(변호사 공증 필요), 송금확인서, 납세등록증 사본 등이 있음
  - 러시아는 통관 서류 제출 시에 서류 원본 및 러시아어 번역본을 요구하며 품목별로 안전증명서, 원산지 증명서 등의 추가 서류를 요구함
- 러시아 통관 시 준비 사항으로 수입품목별 해당 인증서를 발급받아야 하며 관련 등록기관에 등록 절차를 거친 후 이에 대한 증명서를 발급받아야 함
  - 수입규제 품목에 대한 라이선스를 취득하고 품질 인증마크를 부착해야 하며, 러시아어로 된 물품 사용법 및 설명서를 제작하고 수입계약서를 작성함
  - 통관하려는 관할 세관에 수하인 업체를 등록하고 등록번호를 취득해야 함
- 러시아는 2007년부터 밀수단속을 위한 단일국가자동정보시스템(EGAIS)을 도입하여 러시아 중앙세관 데이터베이스에 일체의 세관신고 내용을 상세히 저장함
  - 지정 품목의 경우 밀수 방지를 위해 러시아 연방 FEACC코드(관세코드)를 세관 신고서에 기재해야 함
    - － 해당품목은 육류, 포도주, 앨범, 식물, 컴프레서, 냉장고, 모니터, 컴퓨터, 자판기, 재봉기, 손목시계, 악기 등 총 125개 품목(군)에 달하며 블라디보스토크 무역관에서 전체 세부 리스트를 보관하고 있음

14) 모스크바 KBC, 「러시아 통관의 특성」, 2009. 12. 11.

- 수입신고 이후 물품에 대한 심사 및 검사 과정에서 화물검사서를 작성하고 계약서 내용과 화물 반입 서류를 비교 검사함
  - 보세운송 시에는 수입신고서류, 국경검사대 송부 내용, 보세운송면장 내용을 비교 검사함
  
- 수입세제 납부 방법은 '예치증서' 방식이 가장 보편적이며, 일정 금액을 각 세관별로 지정된 예치계좌에 입금한 후 해당 은행의 인장이 찍힌 입금증을 발급받고 세관의 수납부서에 등록함
  - 입금증에 등록된 금액 한도 내에서 관세 및 부가세를 납부할 수 있으며 세관수납과에서 납부시마다 입금증 원본에 잔액내역을 확인한 후 날인함
    - － 예치계좌 입금에서 입금증 발급 및 등록까지는 평균 2~4일이 소요됨
  - 최근에는 'Customs Card' 방식이 적용되고 있음
    - － 'Customs Card' 방식의 경우 예치계좌에 돈을 입금하는 것은 기존 방식과 동일하나, 직불카드와 같은 형태의 카드를 사용하여 각 세관 수납과에 비치된 단말기를 통해 예치계좌에 잔액을 충전하면 신규 입금증을 발급받지 않아도 됨
  
- 러시아의 평균 수입관세율은 13%이며 CIF가격 기준 종가세를 부가함
  - 원재료(5%) < 부자재(10%) < 제품(10~20%) 순으로 관세가 부과됨
  - 관세 이외에도 부가가치세 18%, 특수품목세, 수수료, 인증서/증명서 취득 비용, 법인세 등 제품 가격 외에 판매에 미치는 부수적인 비용이 발생함
    - － 통상 부가가치세율은 18%이나 식품 등 1차상품에는 10%의 부가가치세가 부과됨
  
- 수입신고 수리 후 물품 반출 과정에서 모든 관련 서류 사본을 러시아 연방관세위원회(Federal Customs Committee)에 송부하여야 함
  - 연방관세위원회의 승인을 받아 최종 통관 결정 후 물품이 반출됨
  
- 러시아의 보세창고 및 운송업은 3PL 형태로 통관·창고·물류를 겸업하는 것이 일반

적이며 완제품 수입이 많아 모스크바 주변에 대형 보세창고업체가 산재함

- 연간 100건 이상의 일정 규모의 수출입이 발생할 경우 보세창고에 세관출장소를 운영하는 것이 가능함
- 보세운송의 경우, 조직범죄에 의한 도난사고가 있을 수 있으므로 별도의 경호 계약을 체결하는 것이 관행임

〈표 Ⅲ-1〉 러시아의 수입통관 절차

수입신고 전 준비	① 세관신고서, 선하증권(B/L), 송장(Invoice), 포장명세서(Packing List) 등의 필수 서류 준비 - 안전증명서, 원산지 증명서(C/O) 등을 품목별로 추가 제출 ② 관세납부 전 사전 예치 요건 충족 - 수입물품·운송수단, 제3자 보증, 해당금액 예치 등 ③ 통관하려는 세관에 수하인 업체 등록 및 등록 번호 취득 ④ 수입규제품목 관련 라이선스 취득/품질 인증마크 부착/품목별 인증서 획득 등의 수입 요건 충족해야 함
▽	
수입신고 및 세관심사	① EDI신고는 현재 도입 단계에 있으므로 수입신고서는 서류 및 디스켓으로 제출함 ② 수입물품 신고가격 입증을 위한 추가 서류 제출을 요구할 수 있음 ③ 지정품목의 경우 밀수방지를 위해 러시아 연방 FEACC코드 (관세코드)를 세관 신고서에 기재해야 함 - 해당 품목: 육류, 포도주, 앨범, 식물, 컴프레서, 냉장고, 모니터, 컴퓨터, 자판기, 손목시계, 약기 등
▽	
화물검사	① 물품 검사 후 화물 검사서 작성 ② 수입신고서류/국경검사대 송부 내용/화물검사서 비교 검사 ③ 계약서 내용 및 화물 반입 서류를 비교 검사
▽	
관세납부	① 관세 및 부가세는 납부예치 계좌 충전 금액으로 납부 가능함 ② 평균 수입관세율 13%, CIF가격 기준 종가세 부과 - 원재료 5% < 부자재 10% < 제품 10~20% ③ 일부 상품은 종량세 및 수량세, 종가·종량혼합세 적용 ④ 관세 외 부가가치세(최고 18%), 소비세 부과
▽	
신고수리 및 물품반출	모든 관련 서류 사본을 러시아 관세위원회(State Customs Committee)에 송부하여 관세위원회의 최종 승인 후 통관 결정 → 물품반출



## 나. 수출 통관 절차

- ☐ 수출품은 부가가치세 및 소비세 부가대상이 아니며 기 납부액은 환급될 수 있음
  - 러시아 정부령 제865호(2003. 8. 6)는 수출세 대상품목 및 관세율을 수록함
- ☐ 러시아의 수출관세납부 대상 품목으로는 원유 및 가스 생산물, 금속 및 광물, 임산물, 주류, 수산물, 동물가죽, 귀금속 등이 있음

〈표 Ⅲ-2〉 수출관세납부 품목

해당 품목	관세율
원유	톤당 287달러
가스	2004년 1월 1일부터 30%가 적용됨
금속, 귀금속	6.5%(다이아몬드는 수출관세 대상이 아님)
각종 원광석, 광물, 화학물질	5% 또는 6.5%
증류주	6.5% 단, 보드카와 저알코올 주류는 관세 대상 제외
어류, 갑각류	5%
대두, 식용유 찌꺼기, 해바라기씨	20%
임산물, 동물가죽 등	다양한 관세율 적용
머스터드	10%

자료: 한국수출입은행

- ☐ 러시아의 수출규제 대상 품목으로는 군대 및 무기기술 품목 등이 있으며, 수출 허가 품목은 원유, 수산물, 야생동물, 암호 수단 등임
- ☐ 수출쿼터 적용품목은 농축산물 등이며 정부법령 제854호에 나열하고 있음
- ☐ 러시아 정부는 2000년부터 수출에 대한 통제기준을 도입하여 수출자가 수출에 포함된 모든 금융거래를 적시한 수출허가증(passport of export)<sup>15)</sup>을 제출해야 함

15) '수출허가증(passport of export)'은 1998년 러시아 금융위기 시 해외로의 자본이탈이 가속화되자, 러시아 중앙은행이 경화의 유출을 막기 위해 수출자의 거래은행과 세관당국을 통해 수출상품 및 수출대금에 대한 거래 대역을 관리 감독하기 위해 시행한 규제조치임

- 수출허가증은 러시아 중앙은행이 국내 수출자의 수출대금에 대한 관리를 강화하기 위해 제정한 외환제도로, 수출자가 발행 신청하고 수출자의 거래은행이 승인하며 세관 통관 시 반드시 필요함
    - － 수출허가증 발급제도의 주체는 수출자, 거래은행, 세관, 중앙은행으로 이루어져 있으며 거래은행은 상기 신청서에 수출자와 공동서명을 한 후 발행을 승인함
  - 수출허가증은 크게 수출자, 계약상대방(수입자), 주요 계약내용, 허가에 관한 사항, 기타사항의 5부분으로 구성되어 있음
  - 정부 관계기관은 수출자의 은행계좌를 조사할 수 있으며 위법사실이 적발되면 수출자와 거래은행이 벌금형을 받을 수 있음
- 러시아 정부는 정부 지분 99%의 대외거래 전문 은행인 Vneshtorgbank를 통해 대외 거래 대행과 정부 보증을 제공하며, 수출자는 동 은행에 단기 또는 중기 수출 금융을 신청할 수 있음
- 러시아의 수출통관 절차는 수출 서류 준비 단계, 수출 신고, 화물 검사 및 반출, 수출세 납부 및 선적 등의 절차로 이루어짐

〈표 Ⅲ-3〉 러시아의 수출통관 절차

수출신고	<ul style="list-style-type: none"> <li>- 전자 신고 또는 서류 신고</li> <li>- 수출 통관 시 구비 서류: 선하증권, 송장, 포장명세서, 계약서, 적하목록, 각종허가, 승인 및 증명서, 수출허가서(필요시) 등</li> </ul>
▽	
검사·반출	<ul style="list-style-type: none"> <li>- 화물검사를 위해 운송사가 물품을 세관 통제구역으로 이동</li> <li>- 심사·검사결과, 제출 서류와 일치하면 3일 내에 물품을 세관 통제구역으로 이동</li> <li>- 심사·검사결과·제출 서류와 일치하면 3일 내에 물품을 세관 통제구역에서 반출(수출세 부과 대상이 아닌 경우, 신고 후 4시간 이내 반출)</li> </ul>
▽	
수출세 납부 및 선적	<ul style="list-style-type: none"> <li>- 주요 전략물품(원자재 및 제품)은 수출세를 납부하여야 함</li> <li>- 대상: 원유, 가스, 금속, 귀금속, 다이아몬드, 광물, 특정 화학물질 등</li> </ul>

- 국내 기업이 CIS 역내 수출을 염두에 두고 러시아에 진출할 경우, 역내 생산을 증명하는 서류를 준비해야 함
  - 국내 기업이 러시아에서 제품을 조립 생산하여 다른 CIS국가로 수출할 경우 관세를 면제받아야 하나 조립품에 대한 현지물품(local contents)의 구성 비율에 따른 원산지 인정 한도에 대한 규정이 모호한 편임
  - 러시아에서 생산한 제품을 CIS 지역으로 수출할 경우 원산지 증명(C/O)을 받아 관세를 면제받기 위해 제출해야 하는 서류가 32가지 정도임

### 3. 러시아의 관세 현황<sup>16)</sup>

- 러시아 정부는 편법 통관을 근절시키기 위해 관세체제를 지속적으로 정비하고 있으며, 2001년 1월 1일부로 최고 세율을 기존 30%에서 20%(일부 품목 25%)로 인하하고 품목분류를 단순화하였음
- 러시아 정부는 수입가격의 액면가 조작에 의한 관세포탈을 방지하기 위해 종량세 대상 품목을 도입하였음
  - 수입관세율로 산정한 금액과 종량세 기준으로 산출한 금액 중 많은 쪽을 적용하여 과세를 징수하는 경향이 있음
- 러시아 정부는 빈번한 수입관세 변경으로 인한 무역업자들의 애로사항을 타결하기 위해 수입관세율을 6개월에 1회 이상 변경하지 못하도록 제도화함
  - 수입관세 인하의 경우를 제외한 관세 변경은 공포 후 180일 이후에 효력이 발생하며 종래의 GSP(generalized system of preferences) 수혜 방식을 네거티브 방식에서 포지티브 방식으로 전환함

16) 모스크바 KBC, 「러시아의 통상환경」, 2008 참조  
 OIS 해외진출정보 시스템 > 러시아 > 관세현황 참조

- 러시아는 2004년부터 WTO 가입을 목적으로 신관세법을 도입하여 통관 절차 지연에 대한 개선 및 러시아 관세청(State Customs Service)과 기업계 간의 관계를 개선시킬 수 있는 조항들을 추가함
  - 관세절차를 간소화하기 위해 세관신고 검사기간을 3일 이내로 줄이고 초과 시에는 지연사유를 문서로 통보하도록 규정하였음
  - 세관행정의 모호성을 줄이고 추가비용 발생을 억제하기 위해 관세법 내에 통관서류 리스트를 명시하여 세관이 자의적으로 추가 서류를 요구하지 못하도록 함
  - 신(新)관세법 68조에 의거하여 2005년 3월부터 ‘특별통관 간소화조치’를 시행하여 러시아 법규를 성실히 준수한 대외경제활동 참가자에 대해서는 통관 절차를 간소화하여 이에 상응하는 통관비용을 절감시키도록 함
    - － 3년 이상 수입업을 영위하고 관세법이 정한 바에 따라 회계처리를 하는 수입업자에 대해서는 특별한 간이통관 절차를 활용할 수 있도록 허용함
- 기존에는 세관이 보세창고를 지정하였으나 신관세법에 따라 보세창고 지정제도를 폐지하였음
  - 기존에는 통관 신고자의 주소지에 있는 세관에서만 통관을 할 수 있었으나, 통관 신고자가 어느 세관에서도 통관을 할 수 있게 됨
    - － 연방 법률에 규정된 특정 품목을 제외, 신고자가 보세창고를 자율 지정함
- 러시아는 HS(Harmonized Commodity Description and Coding system) 방식을 상품 분류로 채택하고 있으며 모든 상품이 97개 카테고리 중 하나에 포함됨<sup>17)</sup>
- 2010년 7월부터 러시아-벨로루시-카자흐스탄 간의 3국 관세동맹이 발족됨에 따라 동년 12월부터 세관행정 및 통관업무 전반에 대해 포괄적으로 규정한 ‘세관기본법’을 시행함

17) 러시아 품목분류, 웹주소: [http://eng.customs.ru/index.php?option=com\\_content&view=article&id=1677:customs-code-of-the-customs-unofficial-translationunion-&catid=34](http://eng.customs.ru/index.php?option=com_content&view=article&id=1677:customs-code-of-the-customs-unofficial-translationunion-&catid=34)

〈표 Ⅲ-4〉 신관세법 주요 개정 내용

	현행 관세법	신 관세법
통관 절차	통관은 세관원의 관련서류 검사와 제품 검사, 수량검사, 신청자와의 인터뷰 등을 통해서 실시됨	좌동. 단 세관원이 〈랜덤 검사와 적절한 방법을 사용하여 통관을 시행하는 원칙〉을 강조, 러시아 정부는 통관 관련 업자에 대한 허가제를 폐지하고, 등록만으로 영업활동을 할 수 있도록 함
통관 서류	관세위원회 부속령 등에 언급되어 있으며, 본법에는 미 언급	관세법 내에 통관서류 리스트 명시, 세관이 자의적으로 추가 서류를 요구하지 못함
제품 인도기간	통관서류 수령 후 10일 이내	3일 이내로 축소, 과세가격 등이 확정되지 않아 반출이 결정되지 않을 경우 일정 금액을 예탁하는 조건으로 우선 반출
원산지 규정	원산지에 대한 명확한 언급 미비	원산지규정에 관한별도 ‘장’을 만들어 정확한 원산지에 대한 규정 설명

출처: 러시아 관세위원회

- 수입물품에 부과되는 세금은 수입관세(import tariff), 수입부가가치세(VAT), 특별판매세(excise duty) 등이며 수입관세는 종량세, 종가세, 종가·종량 혼합형으로 부과됨
  - 기본 관세율은 4단계(5%, 10%, 15%, 20%)이며 평균관세율은 11% 수준을 유지함
    - － 고관세 품목은 설탕(40%), 담배(30%), 자동차(25%), 가금류(25%) 등임
- 비 CIS 국가의 수입 물품을 대상으로 18%의 부가가치세가 부과되며 식료품, 어린이용품, 의약품 등에 대해서는 10%의 부가가치세가 부과됨
  - 일부 기술연구용 장비, 외국원조에 관련된 수입품목, 외국 기업이 지분 참여하는 러시아 기업에 대한 현물 출자용으로 수입된 품목 등에 대한 부가가치세를 면제함
  - 특별 판매세가 부과되는 수입품은 주류, 담배, 자동차, 석유 등임
- 수출용 제품의 생산에 소요되는 자재를 수입할 경우 세관에 수출용으로 신고하여 관세 및 부가세를 환급받을 수 있음
  - 해당 기업은 제조업체로서, 정부 기관을 통해 자재관리 등에 대한 내용을 심사받아야 함

- 러시아의 관세 체계는 CIS 국가, 최혜국(MFN) 지위 국가, 개도국, 저개발국가의 4개 분류대상에 따라 다른 관세율이 적용됨
- 4개 분류에 포함되지 않은 수입에 대해서는 기초관세율의 2배가 적용됨

〈표 Ⅲ-5〉 러시아의 관세구분

구분	관세율	비고
CIS 국가	면세	
최혜국(MFN) 지위 국가	기본관세율	EU 회원국 포함
개도국	기본 관세율의 75%	한국 포함
저개발국	면세	정부령 제413, 414호
MFN 비대상 국가	기본관세율의 200%	

출처: 한국수출입은행

#### 4. 수입규제 및 요건<sup>18)</sup>

- 러시아는 강제인증제도의 성격인 국가표준규격(GOST)을 도입하여 특정 상품의 수입 시 표준규격의 확인 및 이에 대한 인증서(Certificate of Conformity) 제출을 요구함
- 일부 대상 품목은 품질, 안전, 보건, 환경 등 러시아 관련부처의 개별인증을 획득해야 하며 신청품목에 대한 검증을 거친 후에야 인증서를 획득할 수 있도록 제도화되어 있음
- 러시아 국가표준위원회(Federal Agency on Technical Regulation and Metrology)는 자체 조직을 통해 동 인증 제도를 운영하고 있으며 위임기관을 통해서도 인증서를 발급하고 있음
- 한국 주재의 인증기관으로는 한국산업기술시험원(KTL)이 있으며 기타 인증 대행 기관으로는 Sercons Korea, CTR Far East 등이 있음
- 해당 항목이 유럽인증(CE) 등 다른 인증을 이미 통과한 경우에는 GOST 인증이

18) OIS 해외진출정보시스템 > 국가정보 > 러시아 > 수입규제제도 및 주요인증제도에서 요약·발췌

면제될 수 있음

- GOST 인증을 받기 위해서는 통관/운송 업체에 문의하는 것도 가능하며 인증기간은 품목에 따라 차이를 보이거나 약 2주 정도면 받을 수 있음
  - 대상 품목군은 아동용품, 식품, 직물, 전기/전자제품, 수송설비, 가구 등임
    - － 의약품, 의료기기의 경우 장기간 소요되는 경우가 많음
- 러시아에 수출하기 위해서는 품질 인증을 획득해야 하는데 품질 인증에는 장기간이 소요되기 때문에 해당 바이어와 충분히 협의해야 함
  - 인증과정은 짧게는 1주일 정도가 소요되나 길게는 수개월이 소요되고, 실험실과 인력상황에 따라 인증기구마다 인증 획득기간이 상이한 실정임
    - － 인증 대행업체를 통하지 않을 경우 서류상의 작은 문제로 지체되는 경우가 많기 때문에 제품별 필요 인증에 대한 자세한 안내를 숙지해야 함
- 러시아로 수입되는 모든 소비재 물품에는 상품명, 원산지 및 제조 업체명, 용도, 제품의 주요 특징 및 사용 설명서 등을 러시아어로 표기해야 함
  - 상품설명서에는 상품명, 제조 업체명, 기본용도 및 사용범위, 안전한 보관/운송 및 사용방법, 강제인증 정보, 제조업체와 판매업체의 법적 주소 등을 기재함
- 러시아는 국가안보 등의 필요로 수입허가 품목을 지정하고 수입라이선스를 보유한 일부 회사들만을 대상으로 해당 품목의 수입을 허용함
  - 해당 품목은 무기류, 무기제조용 원료, 군사목적의 기술, 폭발물, 핵·방사능 관련 물질, 귀금속류, 마약류, 독극물, 암호해독 프로그램, 원당 및 설탕, 컬러TV 등임
- 수입허가 품목에 대한 라이선스는 러시아 경제개발통상부가 발급하고 세관의 통제 및 관리 대상임
  - 예외적으로 레저용 무기류의 수입허가는 내무부(Ministry of Internal Affairs)가 관장하며, 암호해독 데이터 수입은 일반허가 외 연방통신국(Federal Agency of

Government Communications)의 승인이 필요함

- 수입허가를 규제하는 법규는 러시아연방의 재화(용역) 허가에 관한 절차 규정 제 1299호 (1996. 11. 3)로 수입 허가는 단수허가와 일반허가 등의 두 종류가 있음
  - 일반허가는 1년 기간 이내에 단일 계약에 의한 수 개의 위탁수입에 대한 허가임
- 수입허가가 품목 리스트는 ‘러시아연방 내 수출입 쿼터 부과 및 허가에 관한 정부법령 제854호’에 규정되고, 특정 품목에 대한 규제는 별도의 특별법으로 규정함
  - 보석류의 수입허가의 경우 러시아연방의 보석류 수출입절차에 대한 대통령령 제 973호(2001. 6. 21)가 규정하고 있음
- 러시아는 예외적인 경우 특정 품목에 수입쿼터제를 적용함
  - 2002년에는 알코올 제품 · 어류 · 설탕 등에 적용되었으며, 2007년 위생상의 이유로 폴란드산 육류의 수입을 금지시하고 정치적인 이유로 몰도바와 그루지야산 와인의 수입을 금지하였음
- 러시아 정부는 대외교역법상 특정 품목에 관해 전면수입금지 조치를 발동할 수 있음
  - 우리나라의 경우 2002년 구제역, 2004년 조류독감 이후 육류, 가금류(계란 포함), 어류 및 그것을 이용한 가공식품의 수입이 금지된 상태임
    - 2008년 11월 6일 이후 러시아 농림수산 관리기관의 엄격한 검사를 통과한 8개 회사는 현재 돼지고기(4개사)와 어류(4개사)를 수출하는 정도임



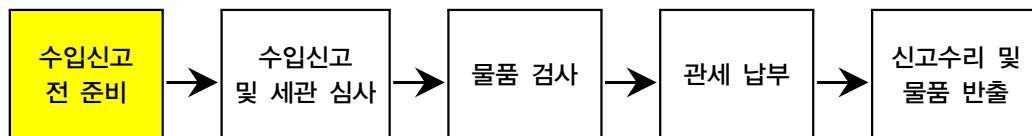
〈표 Ⅲ-6〉 수입허가 품목 및 라이선스 발급기관

품 목 명	HS CODE	라이선스 발급 협의기관
식물보호제	3808(식물보호제에 한함)	경제발전통상부 농업부
암호자재 및 기구	8471(암호기술에 한함), 847330000(암호기술에 한함), 85438909500(암호기술에 한함), 54390800(암호기술에 한함)	정부통신 정보국
화학 및 폭발 장치	360100000(사냥용 제외), 360200000, 360300, 3604	
핵물질, 기술, 장비	2612, 2844, 2845(2845909000제외), 8401	대상품목 및 절차 는 러시아 연방 대통령 및 정부가 결정함
산업 폐기물	2618-2620, 3915	환경부, 경제발전통상부
호박 및 호박제품	253090000(호박에 한함), 960200000(호박제품에 한함)	러연귀금속위원회
천연보석 (다이아몬드, 루비, 사파이어)	7101, 7102, 7103(가공된 보석 러연 귀금속위원회에 한함)	
	7105, 711611(천연보석으로 된 것에 한함), 711610000, 820551000(천연 다이아몬드가 첨가된 것에 한함) 820712100, 820720100, 820750100, 820760100, 820790100(천연 다이아몬드가 첨가된 기구에 한함), 852290300(천연 보석으로 된 것에 한함)	
귀금속 및 농추광	2616	러연귀금속위원회
분말 및 기타 형태의 귀금 속, 화학 혼합 귀금속, 귀금 속 조각 및 부산물	2843, 7106, 7108, 7110, 7112 (반가공품 및 분말형에 한함) 8544(귀금속이 포함된 것)	러연귀금속위원회
귀금속으로 도금된 금속	710700000, 710900000, 711100000	러연귀금속위원회
귀금속으로도금된 금속제품	711590900	러연귀금속위원회
귀금속제품	300640000(귀금속 제품에 한함), 711311000, 71131900, 711411000, 71141900, 71151000, 711590100, 7118(귀금속 제품에 한함), 900319100	러연귀금속위원회
마약류	러연 대통령 및 정부가 결정한 절차에 따라 러연보건부 산하 마약류 통제 위원회가 품목을 결정함	

자료: OIS 해외정보시스템 > 러시아 국가정보 > 수입규제

## IV. 통관 절차별 고려 사항<sup>19)20)21)</sup>

### 1. 수입신고 전 준비 단계



- ☐ 통관 시 HS 코드가 영문으로 공개되지 않아 확인과 적용에 어려움이 있으므로 정확한 HS 코드 및 관세율의 적용을 위해 신뢰도 높은 통관사를 선정해야 함
- ☐ 보세운송업자, 보세창고 운영업자, 임시장치 보세창고 운영업자, 관세사(Customs Broker) 등의 통관 관련 업자들은 기존에 러시아 관세위원회의 명부에 등록 후 영업을 할 수 있었으나, 러시아 정부는 통관 관련 업자에 대한 허가제를 폐지하고 등록만으로 영업활동을 할 수 있게 하였음
- ☐ 통관 대행법 제172조에 의거하여 러시아 기관만이 통관 절차를 수행할 수 있음
  - 수입계약의 러시아 측 당사자가 없는 경우 외국인 수입자는 수입물품을 세관 보세창고에 보관하거나 Customs Agent 자격을 소지한 러시아 국적의 통관 대행자를 선정해야 함
  - 통관을 진행할 세관에 수하인 업체를 등록하고 등록 번호를 취득해야 함

19) 주러한국대사관, 「러시아의 통상환경」, 2008.

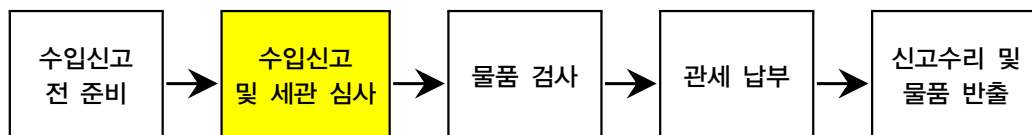
20) 모스크바 KBC 현지시장정보, 요약·발췌

21) 한국수출입은행, 「러시아 국가 현황 및 진출방안」, 2010. 9, 요약·발췌

- 영문으로 된 통관서류는 허용되지 않으며 통관서류의 원본 및 러시아어 번역본, 러시아어로 기재된 제품 설명서 및 라벨링을 준비해야 함
- 통관 서류상의 경미한 실수도 해당 세관의 엄격한 해석과 규제의 대상이 될 수 있으므로 통관서류 작성 시 구체적인 내용을 정확히 기재할 필요가 있음
- 수입신고 준비 단계에서는 수입계약서와 부속서류, 제품사양, 수입거래증, 관세지급 확인서, 권리증서, 법률이 요구하는 제반 서류 등을 준비해야 함
- 제품마다 다양한 취득 인증이 존재하여 업무에 어려움이 있으며 인증 대행업체를 통하지 않을 경우 서류상의 문제로 지체되는 경우가 많으므로 제품별 필요 인증에 대한 자세한 안내를 숙지해야 함
- 수입 품목에 따라 원산지 증명서(C/O), 지방 국세청이 발급한 안전인증서 등의 추가 서류를 제출해야 함
  - 모든 수입식품류의 라벨이나 포장지에는 러시아어로 제품명, 생산자, 중량, 성분, 유효일자, 기타 정보 등이 표기되어야 함
  - 비식품류에는 라벨이나 설명서 등에 제품명, 제조자, 원산지 등이 표시되어야 함
- 러시아는 국제적으로 인정된 안전 및 품질 인증제도를 인정하고 있지 않으며, 인증이 요구되는 모든 제품은 국세청의 인가를 받은 검사소의 검사를 통과해야 함
  - 표준 및 인증제도를 규율하는 연방기술규제법은 인증이 필요한 제품의 범위를 줄였으며, 제조자가 스스로 제품검사를 수행하고 표준요건에 적합함을 표명하는 제도인 '자율검사제(Declaration of Conformity)'를 도입하였음
- 수입규제품목의 경우 관련 라이선스 취득, 품질 인증마크 부착, 품목별 인증서 획득 등의 수입 요건을 충족해야 함
  - 품질인증에는 상당 기간이 소요되므로 수입자와 충분히 협의해야 함

- 모든 수입물품은 러시아의 기술, 의약, 위생, 수의, 식물검역, 환경 등의 분야에 적합한 기준을 충족해야 함
  - 러시아가 체결한 협정/가입 협약이 있는 경우 수출국이 발급한 인증서도 유효함
- 러시아의 국가 표준위원회가 표준화, 규격, 기타 인증서 발급 업무를 담당하며 동 위원회에는 'single inquiry point'가 설치되어 러시아의 법규 등에 대한 정보 서비스를 제공함
  - 국가 표준위원회의 해외 인증기관인 Gost-Asis(싱가포르 주재)의 지사가 서울에도 설치되어 있어 한국에서도 인증서를 발급 받을 수 있음
    - 인증서 발급에 관한 권한 남용에 대한 민원은 국가표준위원회 내 민원심사 위원회가 처리하도록 되어 있음
- 러시아 정부는 주류의 수입·제조·판매활동을 제한하고 있으며 브랜드(꼬냑 등)를 제외한 모든 증류주에 대해서는 엄격한 수입허가 및 수입쿼터 요건을 적용함
  - 주류에 대한 러시아의 규제는 알코올 성분이 포함된 제품(화장품류 등)의 수입에도 영향을 줌
- 수입자는 러시아연방 내 수출입 쿼터부와 및 허가에 관한 정부법령 제854호에 규정된 수입허가 요구 품목 리스트를 확인해야 함

## 2. 수입신고 및 세관 심사 단계



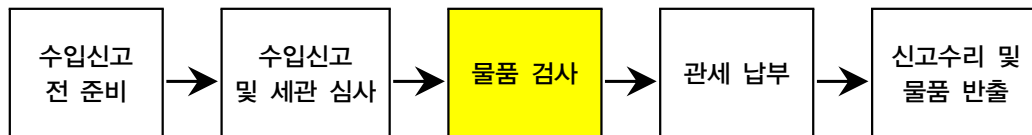
- 러시아 통관제도는 자국 산업 보호 및 정부 재정확보를 위해 수입관세 제도, 규격인

증 제도 등을 도입해 다수의 정부기관에 승인을 받아야 하는 시스템을 갖추고 있어 외국상품의 통관 지연이 발생할 수 있음

- 통관 절차상 일선 세관장 및 담당자의 재량권이 많은 편이며 통관 항구마다 세관 집행방식 등에 있어 차이가 발생할 수 있음
  - 통관이 지연되는 사유로는 세관장의 교체 및 기타 행정적 요인이 있으며 길게는 한 달에서 두 달까지 통관이 지연되기도 함
  - 통관 절차가 물품 도착순서가 아닌 현지 통관사의 능력에 따라 진행되는 경우가 있어 현지 진출 경험이 없는 업체의 경우 어려움을 겪을 수 있음
- 기존에는 통관 신고자의 주소지에 있는 세관에서만 통관을 할 수 있었으나 통관 신고자가 어느 세관에서든 통관을 진행할 수 있게 됨
- 물품 도착 전 사전 통관신고는 관세당국의 사전 허가를 받지 않고도 가능할 수 있음
- EDI신고는 현재 도입 단계이며 수입신고서는 서류 및 디스켓 등을 통해 제출함
  - 수입물품 신고가격 입증을 위해 추가 서류 제출을 요구할 수 있어 물품단가를 저가신고(under value)하지 않도록 주의해야 함
    - － 저가신고 적발 시 압류 조치 및 매우 심각한 행정/형사 처벌을 받을 수 있음
- 러시아는 수입물품에 대해 중앙세관의 최저 준거가격(reference price)을 적용하고 있으며 세관신고 가격이 이에 미달될 경우 준거가격에 상응하는 관세/부가세 납부 후 행정심판을 통해 환급받음
- 지정품목의 경우 밀수 방지를 위해 러시아 연방 FEACC코드(관세코드)를 세관 신고서에 기재해야 함
  - 지정품목은 육류, 포도주, 앨범, 식물, 컴프레서, 냉장고, 모니터, 컴퓨터, 자판기, 재봉기, 손목시계, 악기 등 총 125개 품목(군)임

- 러시아는 우수 업체를 대상으로 신속 통관 혜택을 부여하기 위하여 우리나라의 AEO 제도와 유사한 'Green Corridor' 제도를 도입할 예정임
  - 러시아의 'Green Corridor' 제도는 수출국 세관당국에서 수입통관 물품에 대한 사전 정보를 제공할 경우 수입통관 절차를 간소화하는 제도임

### 3. 물품 검사 단계



- 화물검사는 Random 방식의 표본 추출 검사 원칙을 적용하며, 다양한 검사방식 및 까다로운 절차로 인해 수출입 기업의 예측 가능성이 저하될 수 있음
- 수입이 증가하는 물품에 대해서는 수시로 전수 검사를 실시하며 평균 화물의 44% 정도가 검사되어 화물검사 비율이 높은 편임
  - 화물 검사 속도가 늦고 검사 시 제품 파손 및 분실 우려가 있으므로 주의해야 함
- 한국에서 샘플용 제품을 러시아로 송부할 경우 보통 UPS, DHL, TNT 등을 주로 이용하고 있으나 엄격한 세관 심사로 인해 배달이 지연되는 경우가 많음
- 물품 검사 후 화물 검사서를 작성하여 수입신고서류, 국경검사대 송부 내용과 비교하며 수입계약서 내용 및 화물 반입 서류를 비교 검사함
  - 보세운송 시 국경검사대 송부 내용/보세운송면장과 수입신고서 내용을 비교 검사함
- 2009년 4월 이후 러시아 연방정부가 언더밸류(under value) 세관 신고 방지 및 수입

물품 허위 신고를 예방하기 위한 목적으로 철 금속, 화학 제품류의 수입 통관 검사를 강화한 사례가 있음

- 2009년 이후 광케이블 및 전력 케이블 표피 제조용으로 쓰이는 PE 컴파운드 제품을 수출하였으나 언더밸류가 의심된다고 하여 통관을 제때 시키지 않은 사례가 발생하였음

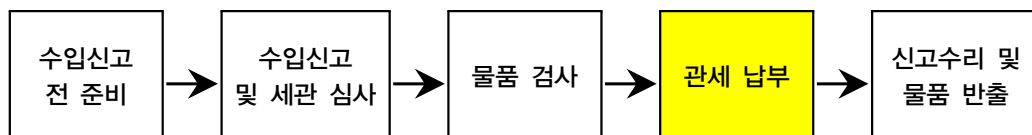
□ 2009년 러시아 연방 정부가 수입규제 조치 강화정책의 일환으로 러시아 내로 수입되는 휴대폰을 전수 검사한 사례가 발생하였음

- 세르메체보 공항 세관 및 도보제도보 공항 세관에서 전화기, 충전기, 배터리, 메모리 카드 등이 러시아 기술 규격에 적합한지 판별하기 위해 모든 휴대폰을 전수 검사하였음

□ 러시아 정부는 세수 확충과 자국 산업에 대한 보호 차원에서 보따리상에 대한 통제를 강화하였음

- 2006년 2월부터 보따리상의 수입물량 및 횟수를 제한하는 정부령을 발효하여 35kg 이상의 물품을 자국 내로 반입할 수 없게 하였음
- 러시아 연방 경제 개발통상부는 2007년 1월부터 무관세 소비제품의 수입가격도 65,000루블에서 15,000루블로 제한한다고 발표함

#### 4. 관세 납부 단계



□ 통관 신고 시 관세를 납부하여야 하던 것을 물품 반출 시에 납부하도록 납부 시한을 연장하였음

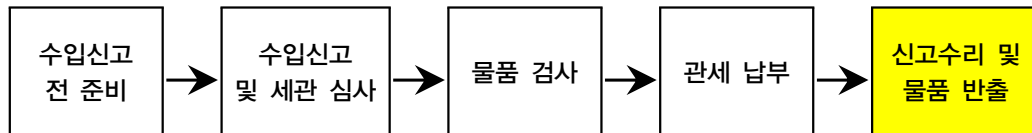
- 특정한 경우 물품 반출 이후에 관세를 납부할 수 있으나 보증이 필요함
- 러시아는 통관법을 근거로 수입물품 및 운송수단의 예치, 제3자 보증, 해당금액의 예치 등을 통해 관세납부가 확보될 수 있도록 규정함<sup>22)</sup>
  - 관세 및 부가세는 납부예치 계좌 충전 금액으로 납부할 수 있음
  - 수입 물품의 과세가격 등이 확정되지 않아 반출이 결정되지 않을 경우 일정 금액을 예탁하는 조건으로 우선 반출할 수 있음
- 러시아는 수입 물품에 대해 CIF 가격 기준 종가세를 부과하며, 일부 상품은 종량세 및 수량세, 종가·종량 혼합세를 적용함
- 관세 외 사치품을 중심으로 10~400%의 소비세가 부과되며 해당 품목으로는 에틸알코올, 주정용액, 알코올 제품, 맥주, 담배, 보석, 휘발류, 승용차 등 8개 품목군이 있음
- 관세법 155조에 의거 러시아에 유입되는 물품 중 전시회, 제품테스트, 전문가 분석용 샘플 등을 대상으로 관세 및 기타세금 면제를 규정하고 있으나 통상적으로 잘 지켜지지 않는 상황임
  - 민법 575항에 의거, '3000루블 초과하는 금액은 기부금지'라는 조항이 있음
  - 샘플이나 전시회 물품을 핸드케리하여 러시아로 들여오는 경우, 추후 해당 물품이 반출되어야 하나 대부분 러시아 내에서 판매되거나 거래처에 남겨지는 경우가 많음

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22) 관세율법 제37호, 통관법 69조



## 5. 신고수리 및 물품 반출 단계



- 수입신고 수리 후 러시아연방 관세위원회(Federal Customs Committee)에 통관관련 최종 서류를 제출해야 하므로 추가 통관 시일이 소요될 수 있음
  - 통관 업무 시 서류나 물품에 이상이 없는 경우에도 행정 절차로 인해 통관 시일이 연장되는 경우가 있으며 이에 따른 추가 비용이 발생할 수 있음
- 수입 통관 절차가 엄격한 편이어서 입출항 수속 중단으로 인한 항비와 용선비용의 부담이 증가할 수 있음
- 컨테이너 화물을 기준으로 극동지역의 보스토치니항과 블라디보스톡항을 거점으로 화물이 내륙 운송됨
  - 우리나라에서 러시아 항구까지는 해상운송으로, 항구에서 내륙으로는 시베리아 횡단 철도(TRS)를 통해 운송됨
- 한국에서 러시아로 운송되는 화물의 대다수는 극동 지방을 통해 운송되므로 혹한으로 인해 수하 작업을 하기 어려운 경우가 많아 화물 운행에 차질이 발생하는 경우가 있음
  - 시베리아철도(TSR)의 기점인 보스토치니항에서의 일기 불순 등으로 환적이 지연되어 화물의 모스크바 도착 시점 예측에 어려움이 많음
- 러시아의 통상 환경은 시베리아 철도(TSR)의 가격 변동 및 운행에 영향을 받음
  - 우리나라와 러시아 간의 교역이 지속적으로 증가함에 따라 시베리아 철도의 물량이 지속적으로 증가하여 해당 노선의 운임이 증가하고 있음

- 시베리아 철도(TSR)의 물량이 급속히 증가함에 따라 매년 성수기(9~12월)에 보스 토치니항에서 절대적인 화차(Wagon) 부족 상황이 지속되어 약 10~14일간 정도 출발이 지연되고 있음
  - 부산에서 모스크바까지의 운임 수준은 변동이 큰 편으로 실제 운임 정보를 제공하는 데는 어려움이 있으며 국내 유명 운송업체 및 러시아 전문 운송업체에 문의를 하여 원하는 시기의 운송가격을 알아보아야 함
- 컨테이너 배차 방법 및 운임 방법으로 선사가 제공하는 COC(carrier's on container) 기기에 화물을 적재하는 방식과 화주가 직접 중고 시장에서 구입해 화물을 적재하는 SOC(shipper's on container) 방법이 있음
- 운임은 COC에 비해 SOC가 45% 정도 낮으며, 철도 요금도 SOC가 약 20% 정도 낮게 책정됨
- 납부세액 환급 과정 시 과/오납 환급될 경우 화주나 신고인이 세액정정을 신청하면 통관지 세관에서 이를 심사하여 본부세관 수납사무소에 환급을 청구함
- 수출용 자재를 수입할 경우에는 수출용으로 신고하여 관/부가세를 감면받을 수 있음
- 해당 기업은 제조업체로서, 자재관리 등에 대한 내용을 심사받아야 함
    - － 수출되는 완제품의 수량에 비해 「소요량 + 손모량」을 넘어서는 자재 수입의 경우 추후 검증하여 추징할 수 있음
- 수출대금 회수에 어려움이 있을 수 있으므로 전액 선불 및 L/C 방식보다 선적 전·후로 나누어 대금을 회수하는 방법이 사용됨
- 거래 관계가 초기 단계이고 금액이 클 경우에는 선적 전에 잔금을 수령하는 신중한 방식이 필요함
  - 가전제품, 자동차 등의 특정 상품분야는 러시아에 판매지사를 설립하여 대금을 안정적으로 회수하는 경우도 많으나, 이 경우에는 사무소 경비, 세제, 주재원의 비자 및 소득세 등의 측면의 어려움이 있음

〈표 IV-1〉 러시아의 통관 절차별 유의 사항

단계	유의 사항
1. 수입신고 전 준비	<ul style="list-style-type: none"> <li>○ HS코드가 영문으로 공개 되지 않아 확인·적용이 어려움</li> <li>○ 부정확한 HS코드/관세율 적용 방지를 위해 신뢰도 높은 통관사 선정 필요</li> <li>○ 영문서류는 허용되지 않고 러시아어로 된 통관 서류만 인정               <ul style="list-style-type: none"> <li>－ 제품 설명서 및 라벨링도 러시아어로 기재해야 함</li> </ul> </li> <li>○ 서류상의 경미한 실수도 해당 세관의 엄격한 해석과 규제 대상임               <ul style="list-style-type: none"> <li>－ 통관서류 작성 시 구체적인 내용을 정확하게 기재해야 함</li> </ul> </li> <li>○ 품질인증에 상당기간이 소요되므로 수입자와 충분히 협의 필요</li> </ul>
2. 수입신고 및 세관 심사	<ul style="list-style-type: none"> <li>○ 통관 절차상 일선 세관장/담당자의 영향력이 상당함               <ul style="list-style-type: none"> <li>－ 통관 항구마다 세관 집행 방식의 차이가 발생할 수 있음</li> </ul> </li> <li>○ 물품단가를 저가신고(under value) 하지 않도록 주의 요망               <ul style="list-style-type: none"> <li>－ 적발 시 압류조치, 매우 심각한 행정/형사처벌을 받을 수 있음</li> </ul> </li> <li>○ 러시아 중앙세관 기준 최저 준거가격제도(reference price) 시행 중               <ul style="list-style-type: none"> <li>－ 세관신고 가격이 최저 준거가격 미달 시 이에 상응하는 관세/부가세를 추가로 납부한 후 행정심판을 통하여 환급받음</li> </ul> </li> </ul>
3. 화물 검사	<ul style="list-style-type: none"> <li>○ 상대적으로 높은 화물검사 비율에 대비해야 함               <ul style="list-style-type: none"> <li>－ 평균 44% 정도의 화물 검사가 이루어짐</li> <li>* 화물검사 속도가 늦고 검사 시 제품파손 및 분실 우려가 있음</li> </ul> </li> <li>○ 화물검사는 Random 방식의 표본 추출 검사 원칙을 적용               <ul style="list-style-type: none"> <li>－ 화물검사가 다양한 방식으로 이루어져 통관상의 예측 가능성이 저하됨</li> </ul> </li> <li>○ 수입이 증가하는 물품에 대해서는 수시로 전수검사를 실시함</li> </ul>
4. 관세 납부	<ul style="list-style-type: none"> <li>○ 사치품을 중심으로 관세 외 10~400%의 소비세가 부과됨               <ul style="list-style-type: none"> <li>－ 해당 품목: 에틸알코올, 주정용액, 알코올 제품, 맥주, 담배, 보석, 휘발유, 승용차 등 8개 품목 군 중심</li> </ul> </li> </ul>
5. 신고 수리 및 물품 반출	<ul style="list-style-type: none"> <li>○ 관세위원회의 최종 서류 심사로 인해 추가 통관 시일이 소요됨</li> <li>○ 물품 결함 이외에 통관 지연 등으로 인한 추가비용이 발생할 수 있음               <ul style="list-style-type: none"> <li>－ 물품 보관료가 비싼 편으로 통관 지연 시 부대비용이 발생함</li> </ul> </li> </ul>

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대한민국 관세청, [www.customs.go.kr](http://www.customs.go.kr)

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## 부록 I. 비즈니스 팁<sup>1)</sup>

- 인간관계가 러시아의 비즈니스 성패에 크게 영향을 미치는 경향이 있으므로 한국에서 전화/팩스만으로 러시아 시장을 진출하는데 어려움이 있어 대면 상담을 할 기회를 만드는 것이 중요함
  - 영세 업체가 많으므로 사장의 의사결정이 직원의 제안보다 중요한 측면이 있으며 한국 업체의 전화나 이메일 등이 제대로 전달되지 않는 경우가 많음
  
- 러시아인의 사고방식과 거래관행을 잘 이해하고 러시아 기업 및 거래에 대해 신뢰를 획득할 필요가 있음
  - 러시아인들은 대체로 큰 테두리에서 거래를 파악하고 진행하는 편이며, 처음부터 국제관행을 요구하기보다는 러시아인의 상관습에 대한 이해를 바탕으로 장기적인 거래관계를 염두에 두고 사업을 진행하는 것이 매우 중요함
  - 러시아 기업들은 국내외 거래 시 종합상사 등 중개상 없이 외국 제조업체와의 직접 거래하는 것을 선호하는 경향이 있음
  
- 러시아인은 비즈니스에서도 개인적 신뢰를 우선시 하는 경향이 있으므로 초기 거래부터 많은 물량의 오더 기대를 기대하기 어려움
  - 사업상 문제가 발생할 경우에도 곧바로 계약서에 따른 옳고 그름을 따지는 것보다는 먼저 개인적인 관계를 통하여 상호 이해를 구하는 것이 좋음
  - 시베리아 바이어들은 대부분 모스크바와 블라디보스톡 딜러 등을 통해 제품을 공급받고 있어 처음부터 대량의 오더를 하는 경향이 적음

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1) OIS 해외진출 정보 시스템 > 러시아 국가정보 > 상관습 및 거래시 유의사항; KOTRA, 「러시아 무역사기 대처요령」, 부분 요약·발췌

- 러시아의 기업이 한국에 거래를 제안하는 경우에는 바이어에 대한 정확한 신용도를 파악해야 하나, 관련 신용정보에 대한 수집이 어려운 경우가 많음
  - 바이어들이 세금을 적게 납부하기 위하여 유령회사를 설립하는 경우가 있으며 몇 번의 거래 후 파산처리를 하는 경우도 있음
- 일본이나 유럽 수준의 물가로 인하여 기업 운영 및 현지 주재에 고정비용이 증가하는 경우가 있음
  - 특히 모스크바 지역의 임차료의 경우 외국인을 위한 아파트는 월 4,000달러에서 월 8,000달러 정도의 임차료를 지불하며 임차료가 매년 10% 이상 상승
- 전통적으로 러시아 영세 수입업자들은 4~5만달러의 소량 주문, 2주 이내의 단기 배송을 선호하는 경향이 있으나, 최근 제 3국을 통한 L/C 베이스 거래가 늘어나고 대(對)러시아 수출의 대금결제 안정성이 과거에 비해서 많이 높아진 편임
  - 러시아의 금융 인프라가 아직 미비하여 현재까지 T/T 및 현찰거래 관행이 보편화 되어 있음
- 러시아와 무역거래를 할 경우 대금의 일부를 결제하고 일부는 추후에 지불하는 조건을 요구하는 경우가 많으며 대금의 50%는 물건을 선적하기 전에 T/T 방식으로 받고 나머지는 선적한 후 몇 달 이내로 주겠다고 요구할 수 있음
  - 수출업자의 입장에서는 거래 상대방에 대한 신용조사를 실시하고 가능한 선수금을 많이 받는 것이 좋으며, L/C를 개설했을 경우에도 수출보험공사에 수출보험을 들어두어야 함
    - － 기타 D/A · D/P 거래를 하는 경우 반드시 수출 보험을 들어둬야 함
- 시베리아 바이어들은 대부분 모스크바와 블라디보스톡 딜러 등을 통해 제품을 공급받고 있어 처음부터 오더를 대량으로 하는 경향이 적음
  - 시베리아 바이어들은 직수입을 통한 경쟁력 제고 및 수익 극대화에 관심을 보이고 있어 작은 물량이라도 성실히 대응하면 고정 바이어가 될 가능성이 있음

- 처음부터 외상을 요구하는 바이어를 경계해야 함
  - 금융 기관을 통한 융자 시에는 이자율이 20% 이상으로 높으며 외환 송금 시 당국의 규제가 심하여 바이어의 신용도에 따라 결제조건에 유연하게 대처할 필요가 있음
  - 가급적 첫 거래는 신용장(L/C)거래가 아니더라도 T/T 조건 등으로 유도하는 것이 좋으며, 거래가 계속되는 경우에는 선수금 및 외상 지불 조건 등을 적절히 조합하는 것이 권장됨
  
- 시베리아는 지리적으로 모스크바를 비롯한 서 러시아와 극동 러시아를 잇는 중심에 위치하여 이를 기반으로 서 러시아 진출을 모색하고 부품 혹은 반제품을 수출하여 현지에서 조립판매 하는 방식 등을 고려할 수 있음
  
- 수출가격은 가능하면 CIF 가격으로 하는 것이 좋으며 첫 상담 시부터 바이어에게 수입규모·연 매출액 등 회사 기밀에 관한 사항을 질문하면 불쾌함을 표시할 수 있으므로 지양할 필요가 있음
  
- 시베리아의 경우 보수적인 성향이 강하고 현지 바이어들과 단순 1회성의 상담보다는 인간적으로 친해지려고 노력하는 것이 필요함
  
- 다른 국가와 마찬가지로 현지 바이어들도 아시아산 제품이면 중국산을 많이 연상한다는 것을 염두에 두어야 함
  - 중국산과 차별을 강조함으로써 중고가 시장 공략에 중점을 두어야 함
  
- 시베리아의 관문인 노보시비르스크는 아직 러시아에서 통관이 어려운 지역이므로 소규모 업체일 경우 통관 능력이 없어 바이어의 능력을 검증 하는 노력이 필요함
  - 노보시비르스크 통관이 어려운 경우 상대적으로 통관이 수월한 블라디보스톡에서 통관할 수 있음

□ 최근 러시아산 원자재 등을 수출하겠다는 사기성 오퍼를 받은 한국 기업인으로부터 KOTRA와 주러시아한국대사관에 이를 확인하는 문의가 접수되었음

○ 다양한 형태로 나타나는 사기 오퍼의 유형:

- 비료를 공급하겠다는 오퍼(가장 많은 사례임)
- 석유나 석유제품을 공급하겠다는 오퍼
- 백화점 등에 납품을 추진하겠으니 무료 샘플을 보내라는 오퍼
- 러시아 유명기업 제품의 수출을 대행한다는 오퍼
- 실제 러시아 회사명이나 유사한 회사명을 사용하면서 오퍼를 발송할 경우
- 러시아어 사이트 없이 영문 웹사이트만 개설된 회사의 오퍼
- 러시아정부에서 등록이나 허가서 등을 발급받는 명목으로 송금을 요구할 경우
- 위조된 증명서나 허가서를 보내면서 추가 송금을 요구하는 경우

□ 최근 피해 사례로 러시아 석유 회사의 아는 사람을 통해서 원유를 수입하게 해주겠다는 식으로 접근하는 무역 사기도 발생한 적이 있음

□ 영어만을 사용하는 웹사이트라면 일단 의심을 해보아야 하고 아울러 러시아 기업에서는 영문서류 작성에 미숙한 경우가 많아 너무 유창한 영문으로 작성된 거래제안서를 받았을 때에도 의심해야 함

○ 원자재 및 각종 제품을 생산하여 수출하는 러시아 기업들은 기본적으로 러시아어 판 웹사이트를 운영하면서 영문판은 대부분 보조적으로 운영함

□ 러시아 정부 고위층과 친분이 있어서 자원 확보나 건설플랜트 프로젝트를 수주할 수 있도록 주선하겠으니 착수금을 요구하는 사기성 사례가 많음

○ 러시아에서는 모든 정부공사나 프로젝트를 입찰 방식으로 결정하고 있으므로 고위층을 운운하는 제안은 대부분 현실성이 없다고 보아야 함

□ 통상 러시아/CIS에서 가장 관심 있어 하는 자원분야에 개발이나 지분매각 등의 정보를 제공하면서 사업제안을 해 오는 경우도 과장되게 정보를 전달하는 경우가 많음



- 자원 관련 사업의 경우 실제로 자원은 있으나 관련 인프라 시설의 부족 및 실제 매장량 확인의 어려움으로 인해 수익성이 낮아 사실상 현실성이 없는 경우가 많음
- 고가샘플·등록비·활동비 등을 먼저 요구하는 제안을 조심해야 하는데 기존의 사례와 달리 최근에는 관련 서류를 갖춘 그럴듯한 거래 제안을 하고 있어 주의해야 함
  - 수수료를 수령한 후 위조된 증명서를 보내면서 추가 수수료를 요구할 수도 있음
- 러시아/CIS권 국가로부터 조금이라도 의심스러운 거래나 제안을 받거나 위임장 발급비, 등록비 등 명목으로 송금을 요구받을 경우, 일단 무역사기가 아닌지 의심해 보아야 함

## 부록 Ⅱ. 주요 유관 기관 정보

### ■ 주 러시아 대한민국 대사관

웹페이지	<a href="http://rus-moscow.mofat.go.kr">http://rus-moscow.mofat.go.kr</a>
주소	St. Plyushchikha 56 bldg 1, Moscow Embassy of the Republic of Korea P/B 18, Moscow 119121
전화번호	(7-495)783-2727
팩스번호	(7-495)783-2777, (7-495)783-2797
이메일	E-Mail : embru@mofat.go.kr

### ■ 러시아 연방 상공회의소

웹페이지	<a href="http://www.tpprf.ru">www.tpprf.ru</a>
주소	109012 Moscow, St. Ilyinka, 6
전화번호	(7-495) 620-0009
팩스번호	(7-495) 620-0360

### ■ 모스크바 상공회의소

웹페이지	<a href="http://www.mostpp.ru">www.mostpp.ru</a>
주소	38/1, Sharikopodshipnikovskaya str., Moscow, 115088
전화번호	132-07-33
팩스번호	(7-499) 132-07-64
이메일	E-mail: extrade@mtpp.org, protokol@mtpp.org

■ 러시아 관세청	
웹페이지	www.customs.ru
전화번호	(7-499) 449-7252
팩스번호	(7-499) 449-7319
이메일	ots-geg@mtu.customs.ru

### 주요 물류 업체

서중 물류	웹페이지	연락처
서중물류	www.sjl.co.kr	7-495-726-3624
알파루스		7-495-580-7816
로스코글로벌		7-499-121-8080
판토스		7-495-225-2320
해운항공		7-926-116-3072
ELS LINK	www.uprlogistics.com	7-495-745-7701
우진트랜스		7-495-580-1248
에코비스	http://ecovice.ru/	7-495-258-6606,
유니패스		7-495-334-1944
유니코	www.unicologx.com	7-495-739-0986
블라고 인터내셔널		7-495-785-8050
우진글로벌	www.woojingl.com	7-495-956-5252

## 부록 Ⅲ. 러시아의 통관/관세법

러시아·벨로루시·카자흐스탄 간의 3국 관세동맹 발족에 따라 러시아의 통관/관세법 ‘On customs regulation in the Russian Federation’이 제정되어 2010년 12월 29일부터 새로이 시행되었으며 현행 관세법은 2011년 10월 1일 부터 효력을 상실함. 아래의 법령은 2010년 11월 러시아 가제트([www.rg.ru/2010/11/29/tamozh-reg-dok.html](http://www.rg.ru/2010/11/29/tamozh-reg-dok.html) 참조)에 게재되었던 법률 전문의 비공식 영역본으로, 주러시아한국대사관에서 제공한 것을 수록한 것이므로 업무 시에는 반드시 노어본 법률에 준거해야 함

The federal law of the Russian Federation from November, 27th, 2010 N 311-FZ “On customs regulation in the Russian Federation”

It is accepted by the State Duma on November, 19th, 2010

It is approved by the Federation Council on November, 24th, 2010

### Section I General provisions

#### Chapter 1. Customs regulation and customs business in the Russian Federation

##### Article 1. The purposes and a subject of regulation of the present Federal law

1. The purposes of the present Federal law are:

- 1) performance maintenance the international contracts making contract-legal base of the Customs union within the limits of EvrAzES the with Russian Federation (further - the Customs union), decisions of bodies of the Customs union in sphere of customs regulation and customs business;

- 2) maintenance of economic safety of the Russian Federation at realisation of foreign trade by the goods;
  - 3) government perfection in sphere of customs business;
  - 4) maintenance of observance of the rights and legitimate interests of the persons who are carrying out activity, connected with import of the goods to the Russian Federation and their export from the Russian Federation, the persons who are carrying out activity in sphere of customs business, and also other persons realising the rights of possession, using and the order the goods which are imported into the Russian Federation and taken out from the Russian Federation;
  - 5) creation of conditions for development of foreign trade activities and the foreign trade activity, an infrastructure in sphere of customs business.
2. A subject of regulation of the present Federal law is:
- 1) regulation of the relations connected with import of the goods to the Russian Federation and export of the goods from the Russian Federation, their transportation on territory of the Russian Federation under customs control, moving of the goods between territory of the Russian Federation and territories of artificial islands, installations and constructions over which the Russian Federation carries out jurisdiction according to the legislation of the Russian Federation and norms of international law, time storage, customs declaring, release and use according to customs procedures, carrying out of customs control, collection and payment of customs payments;
  - 2) definition of powers of public authorities of the Russian Federation in a subject of legal regulation of the present Federal law;
  - 3) definition of the rights and duties of the persons who are carrying out activity, connected with import of the goods to the Russian Federation and their export from the Russian Federation, and also the persons who are carrying out activity in sphere of customs business;
  - 4) an establishment of legal and organizational bases of activity of customs bodies of the Russian Federation (further - customs bodies);
  - 5) regulation of imperious relations between customs bodies and the persons realising the rights of possession, using and the order the goods which are imported into the

Russian Federation and taken out from the Russian Federation.

## **Article 2. Customs regulation and customs business in the Russian Federation**

1. Customs regulation in the Russian Federation according to the customs legislation of the Customs union and the legislation of the Russian Federation consists in an establishment of an order and regulations of customs business in the Russian Federation. Customs business in the Russian Federation represents set of means and methods of maintenance of observance of measures of customs-tariff regulation, and also interdictions and restrictions at import of the goods to the Russian Federation and export of the goods from the Russian Federation.
2. In the Russian Federation measures of customs-tariff regulation, interdictions and the restrictions mentioning foreign trade by the goods (further - interdictions and restrictions), provided by the international contracts making contract-legal base of the Customs union, and certificates of bodies of the Customs union accepted according to specified contracts are applied.
3. In cases and an order which are provided by the international contracts making contract-legal base of the Customs union, certificates of bodies of the Customs union, the Russian Federation applies separate measures of customs-tariff regulation, interdictions and restrictions unilaterally according to the legislation of the Russian Federation.
4. At introduction by the Russian Federation of interdictions and restrictions unilaterally, and also at application in the Russian Federation of measures of the customs-tariff regulation which are distinct from measures, applied in one or several member states of the Customs union, means and methods of maintenance of their observance, established according to the international contracts of the Russian Federation and the present Federal law are applied. Certificates of the President of the Russian Federation or the Government of the Russian Federation the federal enforcement authorities which are carrying out functions on control and supervision of observance of established measures can be defined.
5. Actions which should be made by persons for observance of interdictions and the restrictions established by the Russian Federation unilaterally, can be defined by standard legal certificates of the Russian Federation by which such interdictions and

restrictions are established.

### **Article 3. A management of customs business in the Russian Federation**

1. The general management of customs business in the Russian Federation carries out the Government of the Russian Federation. Direct realisation of problems in the field of customs business is provided with the federal enforcement authority authorised in the field of customs business.
2. The federal enforcement authority authorised in the field of customs business, according to the customs legislation of the Customs union and (or) the legislation of the Russian Federation carries out functions on development of a state policy and standard legal regulation in the field of customs business, provides uniform application by all customs bodies in territory of the Russian Federation of the customs legislation of the Customs union and the legislation of the Russian Federation on customs business.
3. The federal enforcement authority authorised in the field of the finance, according to the legislation of the Russian Federation carries out functions on development of a state policy and standard legal regulation in sphere of customs payments and definitions of customs cost of the goods.

### **Article 4. Legal regulation of relations in the field of customs business**

1. The legal relations connected with moving of the goods through customs border of the Customs union, are regulated according to the customs legislation of the Customs union.
2. Officially published international contracts making contract-legal base of the Customs union, and the decision of bodies of the Customs union operate in the Russian Federation directly if do not contain requirements under the edition of interstate certificates for their application. In the cases provided by the customs legislation of the Customs union, the Government of the Russian Federation has the right to define an order of application of certificates of the customs legislation of the Customs union in the Russian Federation according to the present Federal law.
3. Relations in the field of customs business in the Russian Federation are regulated by the customs legislation of the Customs union and the legislation of the Russian Federation on customs business. The legislation of the Russian Federation on customs business

consists of the present Federal law and other federal laws accepted according to it. The order of actual crossing by the goods and vehicles of Frontier of the Russian Federation is regulated by the legislation of the Russian Federation on Frontier of the Russian Federation, and in the part which have been not settled by the legislation of the Russian Federation about Frontier of the Russian Federation, - the legislation of the Russian Federation on customs business.

4. If other is not established by the customs legislation of the Customs union, to relations on collection and payment of the customs payments concerning taxes, the legislation of the Russian Federation on customs business is applied in the part which have been not settled by the legislation of the Russian Federation about taxes and tax collections.
5. The import order to the Russian Federation and export from the Russian Federation currencies of member states of the Customs union, currency of the Russian Federation, internal securities, currency values and traveller's cheques is regulated according to the customs legislation of the Customs union, the international contract of member states of the Customs union, the currency legislation of the Russian Federation and with the present Federal law.
6. Legal relations in the field of customs business in the Russian Federation can be regulated also by decrees of the President of the Russian Federation.
7. On the basis and to execute federal laws in the field of customs business in the Russian Federation, decrees of the President of the Russian Federation the Government of the Russian Federation publishes decisions and orders in the field of customs business in the Russian Federation.
8. Federal enforcement authorities accept standard legal certificates in a subject of regulation of the present Federal law only in the cases directly provided by federal laws, certificates of the President of the Russian Federation, the Government of the Russian Federation.
9. The standard legal certificates of federal enforcement authorities published by them in a subject of regulation of the present Federal law, the mentioning rights and legitimate interests of persons in sphere of enterprise and other economic activities, can be appealed against in arbitration court according to the legislation of the Russian Federation on legal proceedings in arbitration courts.



10. If the customs legislation of the Customs union establishes other rules, than what are provided by the present Federal law, the customs legislation of the Customs union is applied.

#### **Article 5. The basic terms used in the present Federal law**

1. The basic terms used in the present Federal law, have following values:
  - 1) import of the goods to the Russian Federation - actual crossing by the goods of Frontier of the Russian Federation and (or) limits of territories of artificial islands, installations and constructions over which the Russian Federation carries out jurisdiction according to the legislation of the Russian Federation and norms of international law in which result the goods have arrived from other member states of the Customs union or from the territories which are not entering into uniform customs territory of the Customs union, on territory of the Russian Federation and (or) in territory of artificial islands, installations and constructions over which the Russian Federation carries out jurisdiction according to the legislation of the Russian Federation and norms of international law, and all subsequent actions with the specified goods before their release by customs bodies when such release is provided by the customs legislation of the Customs union and (or) the present Federal law;
  - 2) internal taxes - the value-added tax and the excise raised at a turn of the goods in territory of the Russian Federation;
  - 3) export of the goods from the Russian Federation - actual moving by any way of the goods for limits of territory of the Russian Federation and territories of artificial islands, installations and constructions over which the Russian Federation carries out jurisdiction according to the legislation of the Russian Federation and norms of international law, in other member states of the Customs union or on the territories which are not entering into uniform customs territory of the Customs union, and also fulfilment by persons of the actions directed on such actual moving of the goods before actual crossing by the goods of Frontier of the Russian Federation or limits of territories of artificial islands, installations and constructions over which the Russian Federation carries out jurisdiction according to the legislation of the Russian Federation and norms of international law;

- 4) export of the goods from the Russian Federation for limits of customs territory of the Customs union - export of the goods from the Russian Federation if the country of appointment of the goods according to intentions of the persons who are carrying out moving of the goods, is the territory of the state which are not a member of the Customs union;
  - 5) the Russian person - the legal body with the location in the Russian Federation, created according to the legislation of the Russian Federation, and (or) the physical person registered as the individual businessman and constantly living in the Russian Federation if other does not follow from the present Federal law;
  - 6) the account of Federal exchequer - the account of Federal exchequer intended for the account of receipts and their distribution between budgets of budgetary system of the Russian Federation according to the budgetary legislation of the Russian Federation;
  - 7) the goods - any property which is imported into the Russian Federation or taken out from the Russian Federation.
2. Terms in the field of customs regulation and customs business are used in the present Federal law in the values defined by the customs legislation of the Customs union and the international contracts, making contract-legal base of the Customs union.
  3. All other terms are used in the present Federal law in the values defined by the legislation of the Russian Federation about taxes and tax collections, the civil legislation of the Russian Federation, the legislation of the Russian Federation on administrative offences and other legislation of the Russian Federation.

**Article 6. Action of certificates of the legislation of the Russian Federation about customs business and other legal certificates of the Russian Federation in the field of customs business in time**

1. Certificates of the legislation of the Russian Federation about customs business, and also decrees of the President of the Russian Federation, the decision and the order of the Government of the Russian Federation, the standard legal certificates of federal enforcement authorities accepted according to the present Federal law (further - other legal certificates of the Russian Federation in the field of customs business), are applied to the relations which have arisen after day of their introduction into force, and have no

retroactive effect, except for the cases directly established by a part of 2 present articles.

2. Positions of certificates of the legislation of the Russian Federation about customs business, and also other legal certificates of the Russian Federation in the field of the customs business, improving position of persons, have a retroactive effect if directly provide it. In other cases certificates of the legislation of the Russian Federation about customs business, and also other legal certificates of the Russian Federation in the field of customs business can have a retroactive effect if it is directly provided by the customs legislation of the Customs union or federal laws.
3. Certificates of the legislation of the Russian Federation about customs business come into force not earlier than after 30 days after day of their official publication if other is not established by the customs legislation of the Customs union. Other legal certificates of the Russian Federation in the field of customs business come into force not earlier than after 30 days after day of their official publication, except for following cases:
  - 1) if certificates of the customs legislation of the Customs union or the present Federal law establish a special order of coming into force of the specified legal certificates of the Russian Federation in the field of customs business;
  - 2) if the specified legal certificates of the Russian Federation in the field of customs business establish more preferential order, than operating, regarding requirements of representation of documents and data, terms for decision-making by customs and other state structures or other administrative (procedural) restrictions.

**Article 7. Action of certificates of the legislation of the Russian Federation about customs business, and also other legal certificates of the Russian Federation in the field of customs business in space**

1. Certificates of the legislation of the Russian Federation about customs business, and also other legal certificates of the Russian Federation in the field of customs business operate in all territory of the Russian Federation, and also in the territories which are in an exclusive economic zone of the Russian Federation and on a continental shelf of the Russian Federation of artificial islands, installations and constructions over which the Russian Federation carries out jurisdiction according to the legislation of the Russian Federation and norms of international law.

2. The international contracts making contract-legal base of the Customs union, application of certificates of the legislation of the Russian Federation about customs business and other legal certificates of the Russian Federation in the field of customs business in territory of member state of the Customs union can be provided at export of the goods which country of origin is the Russian Federation, or products of their processing from territory of this member state of the Customs union for limits of uniform customs territory of the Customs union (further for the present Federal law - customs territory of the Customs union).
3. The international contract of the Russian Federation application of certificates of the legislation of the Russian Federation about customs business, and also other legal certificates of the Russian Federation in the field of customs business on territories of the foreign state or application of standard legal certificates of the foreign state in territory of the Russian Federation can be provided at realisation of joint customs control by customs bodies of the Russian Federation with customs bodies of this foreign state.

**Article 8. Requirements to certificates of the legislation of the Russian Federation about customs business and to other legal certificates of the Russian Federation in the field of customs business**

1. Positions of certificates of the legislation of the Russian Federation about customs business, and also other legal certificates of the Russian Federation in the field of customs business should be formulated so that each person precisely knew, what rights and duties, and also what actions when and in what order it is necessary to make at import to the Russian Federation and export from the Russian Federation of the goods and vehicles of the international transportation at it is.
2. The standard legal certificate of the Russian Federation in the field of customs business admits not corresponding to the present Federal law, if such certificate:
  - 1) it is published by the body which does not have according to the present Federal law the right to publish this sort of certificates, or it is published with infringement of the established order of the edition of such certificates;
  - 2) cancels or limits the rights of persons established by the customs legislation of the Customs union and the present Federal law;

- 3) changes established by the customs legislation of the Customs union and the present Federal law of the basis, a condition, sequence or an operations procedure of participants of the relations regulated by the legislation of the Russian Federation about customs business, other persons which duties are established by the present Federal law;
- 4) changes the maintenance of the concepts defined by the present Federal law, or uses these concepts of the values which distinct from are applied in present Federal law.
3. The recognition of the standard legal certificate of the Russian Federation in the field of customs business not corresponding to the present Federal law is carried out in a judicial order.
4. Positions of standard and other legal certificates of federal enforcement authorities in a subject of legal regulation of the present Federal law cannot contradict positions of certificates of the customs legislation of the Customs union, federal laws and certificates of the President of the Russian Federation or the Government of the Russian Federation in the field of customs business, to establish requirements, conditions and the restrictions which have been not provided by certificates of the customs legislation of the Customs union, federal laws and certificates of the President of the Russian Federation or the Government of the Russian Federation in the field of customs business.
5. Nobody can be involved in liability of infringement of certificates of the customs legislation of the Customs union, the legislation of the Russian Federation on customs business and (or) other legal certificates of the Russian Federation in the field of customs business if such infringement is caused by an ambiguity of the rules of law containing in such certificates.

## Chapter 2. Customs bodies

### § 1. System of customs bodies

#### **Article 9. Customs bodies and their place in system of state structures of the Russian Federation. Officials of customs bodies**

1. Customs bodies make the uniform federal centralised system.
2. Public authorities of subjects of the Russian Federation, local governments, public

associations cannot interfere with activity of customs bodies at realisation of the functions by them.

3. Officials of customs bodies are the citizens of the Russian Federation replacing in an order, established by the legislation of the Russian Federation, a post of employees and federal state civil servants of customs bodies of the Russian Federation.

#### **Article 10. System of customs bodies**

1. Customs bodies are:
  - 1) the federal enforcement authority authorised in the field of customs business;
  - 2) regional customs offices;
  - 3) customs;
  - 4) customs posts.
2. Creation, reorganisation and liquidation of regional customs offices, customs and customs posts are carried out in an order defined by the Government of the Russian Federation.
3. The competence of the concrete customs bodies specified in points 2 - 4 parts of 1 present article, on realisation of concrete functions, fulfilment of certain customs operations, and also region of activity of these customs bodies are defined by the federal enforcement authority authorised in the field of customs business.
4. The federal enforcement authority authorised in the field of customs business, has the right to create specialised customs bodies, and also the structural divisions (departments, managements) which competence is limited to separate competences for performance of some functions assigned to customs bodies, or for fulfilment of customs operations concerning certain kinds of the goods.
5. Regional customs offices, customs and customs posts operate on the basis of the general or individual positions confirmed by federal enforcement authority, authorised in the field of customs business. Customs posts can not possess the status of the legal person.
6. The federal enforcement authority authorised in the field of customs business, has the representations in the foreign states, created in an order established by the legislation of the Russian Federation.

#### **Article 11. Principles of activity of customs bodies**

Activity of customs bodies is based on principles:

- 1) legality;
- 2) equalities of persons before the law, respect and observance of their rights and freedom;
- 3) unities of system of customs bodies and the centralised management;
- 4) professionalism and competence of officials of customs bodies;
- 5) clearness, predictabilities, publicity of actions of officials of customs bodies, clearness of requirements of customs bodies at carrying out of customs control and fulfilment of customs operations, availability of the information on rules of realisation of foreign trade activities, the customs legislation of the Customs union and the legislation of the Russian Federation on customs business;
- 6) uniformity правоприменительной experts at carrying out of customs control and fulfilment of customs operations;
- 7) a putting on non-admission on participants of foreign trade activities, the persons who are carrying out activity in sphere of customs business, carriers and other persons of excessive and unjustified costs at realisation of powers in the field of customs business;
- 8) perfection of customs control, application of modern information technology, introduction of progressive methods of customs administration, including on the basis of the conventional international standards in the field of customs business, management experience by customs business in the foreign states - trading partners of the Russian Federation.

#### **Article 12. Functions (duty) of customs bodies**

1. Customs bodies carry out following basic functions (duty):

- 1) carry out customs control, improve methods of fulfilment of customs operations and carrying out of customs control, create the conditions promoting acceleration of goods turnover at import of the goods to the Russian Federation and export of the goods from the Russian Federation;
- 2) promote development of foreign trade of the Russian Federation, foreign economic

- relations of subjects of the Russian Federation, goods turnover acceleration;
- 3) conduct the customs statistics of foreign trade and the special customs statistics;
  - 4) raise the customs duties, taxes, antidumping, special and countervailing duties, custom charges, supervise correctness of calculation and timeliness of payment of the specified duties, taxes and tax collections, take measures on their compulsory collecting;
  - 5) provide in territory of the Russian Federation observance of an order of moving of the goods and vehicles of the international transportation through customs border of the Customs union;
  - 6) provide, if other is not established by the legislation of the Russian Federation, observance of the member states of the Customs union established according to the international contracts and the legislation of the Russian Federation of interdictions and restrictions concerning the goods which are imported into the Russian Federation and taken out from the Russian Federation;
  - 7) provide within the competence protection of the rights to objects of intellectual property;
  - 8) reveal, warn, stop crimes and the administrative offences carried by the legislation of the Russian Federation to the competence of customs bodies, and also other crimes connected with them and offences, spend urgent investigatory actions and carry out preliminary investigation in the form of inquiry on criminal cases about the specified crimes, carry out administrative manufacture on affairs about administrative offences in the field of customs business (about infringements of customs rules), assist in fight against corruption and the international terrorism, carry out counteraction to illegal circulation of objects of intellectual property, narcotics, psychotropic substances, the weapon and ammunition, cultural values and other subjects moved through customs border of the Customs union and (or) through Frontier of the Russian Federation;
  - 9) promote realisation of measures on protection of state security, a public order, morals of the population, life and health of the person, animals and plants, protection of surrounding environment, protection of interests of consumers of the goods imported into the Russian Federation;
  - 10) carry out within the competence control over the currency transactions connected



with moving of the goods through customs border of the Customs union, and also with import of the goods to the Russian Federation and their export from the Russian Federation, according to the international contracts of member states of the Customs union, the currency legislation of the Russian Federation and the standard legal certificates of bodies of currency regulation accepted according to it;

- 11) promote development of export and transit potential of the Russian Federation, optimisation of structure of export, protect with use of means of customs regulation interests of domestic commodity producers, constantly improve the system of customs control promoting optimum use of resources of customs bodies;
  - 12) provide according to the international contract of member states of the Customs union of a measure on counteraction to legalisation (washing up) of the incomes received by a criminal way, and terrorism financing at control of moving through customs border of the Customs union of currency of member states of the Customs union, securities and (or) currency values, traveller's cheques;
  - 13) explain to interested persons of their right and a duty in the field of customs *прав отношений*, assist in limits of the powers to participants of foreign trade activities in realisation of the rights by them at fulfilment of customs operations concerning the goods and vehicles of the international transportation;
  - 14) provide performance of the international obligations of the Russian Federation in a part, concerning customs business, carry out cooperation with customs and other competent bodies of the foreign states, the international organisations, prosecuting subjects of customs business;
  - 15) carry out informing and consultation in the field of customs business, provide when due hereunder state structures, the organisations and citizens with the information concerning customs business;
  - 16) spend research and developmental workings out in the field of customs business.
2. Federal laws other functions (duty) can be assigned to customs bodies.

### **Article 13. A flag, a pendant and an emblem of customs bodies**

1. Customs bodies have a flag and an emblem. Sea-crafts, vessels of internal swimming and court mixed (the river - the sea) swimmings (further - water vessels) customs bodies

have a pendant. On vehicles and aircrafts of customs bodies the emblem takes place. The description and drawings of a flag and an emblem of customs bodies, and also a pendant of water courts of customs bodies affirm the President of the Russian Federation.

2. In the Russian Federation use on signboards, forms, in accounts and other documentation, in announcements and advertising, on the goods and their packings of customs symbolics (drawings of a flag and an emblem of customs bodies, a pendant of water courts of customs bodies), and also the designations similar to names of customs bodies is forbidden, at realisation of commercial activity legal and physical persons, including individual businessmen, except for the legal bodies specified in article 34 of the present Federal law, and the persons who are carrying out activity in sphere of customs business, specified in chapter 5 of the present Federal law. And to the individual businessmen who are carrying out trading activity, use on signboards, forms, in announcements and advertising, on the goods and their packings of a word "customs" and word combinations with it is forbidden to the organisations.

#### **Article 14. The Locations of customs bodies**

1. Customs bodies are in check points through Frontier of the Russian Federation (further also - a check point). Other locations of customs bodies are defined by the federal enforcement authority authorised in the field of customs business, proceeding from volume passazhiro товаропотоков, degrees of intensity of development of foreign economic relations of subjects of the Russian Federation, a level of development of transport corridors and a transport infrastructure, requirements of participants of foreign trade activities and the transport organisations.
  2. Customs bodies are in the premises which are in the federal property. At the initiative of the persons who are carrying out activity in sphere of customs business, the participants of foreign trade activities who are carrying out regular export-import deliveries of the goods, the transport and forwarding organisations and the organisations of a federal mail service customs posts and structural divisions of customs can be in the premises belonging to specified persons.
- § 2. Duties, the rights and responsibility of customs bodies and their officials

**Article 15. Observance of requirements of the customs legislation of the Customs union and the legislation of the Russian Federation customs bodies and their officials**

1. Acceptance by customs bodies and their officials of decisions, fulfilment of actions by them are carried out within their competence and according to the customs legislation of the Customs union and the legislation of the Russian Federation.
2. Observance of requirements of the customs legislation of the Customs union and the legislation of the Russian Federation at acceptance by customs bodies and their officials of decisions, realisation of actions by them (inactivity) is provided with the appeal right, public prosecutor's supervision, and also departmental control of activity of customs bodies, including control from higher customs bodies and higher officials of customs bodies.

**Article 16. Duties of officials of customs bodies**

1. At execution of functions officials of customs bodies are obliged:
  - 1) to observe the rights and legitimate interests of citizens, participants of foreign trade activities and the persons who are carrying out activity in sphere of customs business;
  - 2) to support a skill level necessary for execution of functions;
  - 3) to fulfil other duties according to the legislation of the Russian Federation, established for the federal state civil servant or the employee of customs body.
2. Execution of functions by the official of customs body is carried out according to its official regulations. The official regulations affirm according to the legislation of the Russian Federation on public service of the Russian Federation.
3. The official of customs body has not the right to execute the commission given to its (the order, the order), not corresponding to the customs legislation of the Customs union and (or) to the legislation of the Russian Federation. At reception of such commission the specified official should present in writing a substantiation of discrepancy of the given commission (the order, the order) to positions of the customs legislation of the Customs union and (or) legislations of the Russian Federation which can be broken at its execution, and receive from the head acknowledgement of the given commission (the order, the order) in writing. In case of acknowledgement by the head of the given

commission in writing the official of customs body is obliged to refuse its execution.

4. In case of execution by the official of customs body of the commission (the order, the order), the Customs union not corresponding to the customs legislation and (or) to the legislation of the Russian Federation, the official and the head who has given this commission bear disciplinary, civil-law, administrative and a criminal liability according to the legislation of the Russian Federation.

#### **Article 17. The Operating time of customs bodies**

1. The operating time of customs body is defined by the chief of customs body according to the legislation of the Russian Federation.
2. The operating time of customs bodies in places of import of the goods to the Russian Federation and export of the goods from the Russian Federation should correspond to an operating time of the state supervising bodies and services in these parts. The operating time of customs bodies in other venues of customs operations is established taking into account requirements of the transport organisations, participants of foreign trade activities. The operating time of customs bodies in places of import of the goods to the Russian Federation and export of the goods from the Russian Federation which in the location are combined with check points of the adjacent states, whenever possible should coincide with an operating time of customs bodies of these adjacent states.
3. By motivated inquiry of the interested person and at presence at customs bodies of possibility customs operations can be made out of an operating time of customs body. Refusal of customs body in fulfilment of customs operations out of time of its work should be proved. The interested person has the right to appeal against refusal of customs body in fulfilment of customs operations out of an operating time of customs body.

#### **Article 18. The Assessment of works of customs bodies**

1. The basic criteria of an assessment of works of customs bodies are:
  - 1) speed of fulfilment of customs operations at import of the goods to the Russian Federation and export of the goods from the Russian Federation, and also reduction of costs of interested persons at fulfilment of customs operations;

- 2) timeliness and completeness of receipt of customs payments;
  - 3) efficiency of counteraction to crimes and administrative offences.
2. The government of the Russian Federation, proceeding from the basic criteria of an assessment of works of customs bodies specified regarding 1 present article, defines system of indicators, an order and a technique of their monitoring, and also an order of participation in such monitoring of the persons specified regarding 3 articles 53 of the present Federal law.

#### **Article 19. The rights of customs bodies**

1. Customs bodies for performance of the functions assigned to them possess following rights:
  - 1) take the measures provided by certificates of the customs legislation of the Customs union, the legislation of the Russian Federation on customs business, and also other legislation of the Russian Federation, control over which observance is assigned to customs bodies, with a view of maintenance with persons of observance of these certificates;
  - 2) documents demand, the data which representation is provided by positions of the customs legislation of the Customs union, the legislation of the Russian Federation on customs business and other legislation of the Russian Federation, control over which observance is assigned to customs bodies;
  - 3) check at citizens and the officials participating in customs operations, the documents proving their identity;
  - 4) demand from physical and legal bodies of acknowledgement of powers on fulfilment of certain actions or realisation of certain activity in sphere of customs business;
  - 5) carry out according to the legislation of the Russian Federation operatively-search activity with a view of revealing, preventions, suppressions and disclosures of crimes manufacture of urgent investigatory actions and inquiry on which is carried by the criminally-remedial legislation of the Russian Federation to conducting customs bodies, revealings and establishments of persons, their preparing, making or made, and also with a view of maintenance of own safety;
  - 6) carry out urgent investigatory actions and inquiry within the competence and is

perfectly in order, which are defined by the criminally-remedial legislation of the Russian Federation;

- 7) involve persons in administrative responsibility according to the legislation of the Russian Federation on administrative offences;
- 8) use in cases, being urgent, communication facilities or the vehicles belonging to the organisations or public associations (except for communication facilities and vehicles of diplomatic representatives, consular and other establishments of the foreign states, and also the international organisations), for prevention of crimes preliminary investigation on criminal cases about which is carried by the criminally-remedial legislation to the competence of customs bodies, prosecution and detention of the persons committed such crimes or suspected of their fulfilment. The property damage suffered in such cases by owners of communication facilities or vehicles, customs bodies compensate on request of owners of communication facilities or vehicles at the expense of means of the federal budget in an order defined by the Government of the Russian Federation;
- 9) detain and deliver in office accommodations of customs body or in law-enforcement bodies of the Russian Federation of the persons suspected of fulfilment of crimes, made either committing crimes or administrative offences in the field of customs business (infringement of customs rules), according to the legislation of the Russian Federation;
- 10) make documenting, video an audio record, cinema photographing of the facts and the events connected with import of the goods to the Russian Federation and their export from the Russian Federation, realisation of transportation, storage of the goods which are under customs control, fulfilment with them of cargo and other operations;
- 11) receive from state structures, the organisations and physical persons the information necessary for performance of the functions, according to the present Federal law;
- 12) show in courts or arbitration courts claims and statements:
  - About compulsory collecting of the customs duties, taxes, custom charges, percent and fines;
  - About the collecting reference on the goods on account of payment of the customs

duties, taxes, custom charges;

About a recognition of property the ownerless;

In other cases provided by the customs legislation of the Customs union, the legislation of the Russian Federation on customs business and other legislation of the Russian Federation;

13) develop, create and maintain information systems, communication systems and data transmission systems, means of customs control, and also an information protection frame, including means of cryptographic protection, according to the legislation of the Russian Federation;

14) realise other rights provided by the present Federal law and other federal laws.

2. Be right the customs bodies, 1 present article provided by a part, can are used exclusively at realisation by customs bodies of functions in the field of customs business. At putting on on customs bodies of supervising or control functions in other spheres of power of customs bodies on performance of the specified functions are defined by the federal law according to which other control or supervising functions are assigned to customs bodies.

#### **Article 20. The rights of customs bodies at realisation of customs control with use of courts of customs bodies**

1. At realisation of customs control with use water and aircrafts of customs bodies these bodies have the right:

- 1) at detection of signs of that on a vehicle illegally move the goods which are subject to customs control to stop such vehicle and to spend its customs inspection;
- 2) to detain the persons being on a vehicle suspected of fulfilment of crimes manufacture of urgent investigatory actions and inquiry on which is carried by the criminally-remedial legislation of the Russian Federation to conducting customs bodies if other is not provided by the international contracts of the Russian Federation;
- 3) to pursue and detain outside of territorial sea of the Russian Federation the water vessels which have decreased from territory of the Russian Federation without the permission of customs bodies, in contiguous zone of the Russian Federation to their calling in territorial sea of the foreign state if prosecution has been begun in internal

waters, in territorial sea of the Russian Federation after giving of a visual or sound signal about stop with the distance, allowing to see or hear this signal, and it was conducted continuously;

- 4) at detection of signs of an administrative offence in the field of customs business (infringement of customs rules) (further - an administrative offence in the field of customs business) to detain vehicles for their withdrawal or arrest according to the legislation of the Russian Federation on administrative offences;
  - 5) in the cases provided by the Customs code of the Customs union to carry out support of vehicles, including with placing on them of officials of customs bodies.
2. Water and aircrafts of customs bodies the right is given to crews:
- 1) gratuitous use of water and air space of the Russian Federation, water area of sea and river ports, and also the airports, airdromes (airfields) in territory of the Russian Federation irrespective of their accessory and mission;
  - 2) gratuitous using the input right of priority in port and an exit from port in the order co-ordinated with authorised federal enforcement authorities;
  - 3) gratuitous reception of navigating, hydrometeorological, hydrographic and other information;
  - 4) gratuitous maintenance of flights and navigation.

**Article 21. The rights of customs bodies concerning the automobile vehicles transporting the goods, being under customs control**

1. Customs bodies have the right to stop automobile vehicles, including not carrying out international transportation of the goods if on the specified automobile vehicles the goods which are under customs control, with a view of check of observance of the customs legislation of the Customs union and the legislation of the Russian Federation on customs business by check of the goods and documents on them are transported. Independently customs bodies can stop the specified automobile vehicles exclusively in the zones of customs control created along Frontier of the Russian Federation. In other places the stop of such automobile vehicles is carried out by the law-enforcement bodies authorised in the field of safety of traffic, at interaction with customs bodies. The person operating an automobile vehicle, is obliged to show the goods, documents on them and



the specified vehicle to the authorised official of customs body for carrying out of customs control.

2. In cases of a stop of automobile vehicles according to a part of 1 present article out of zones of customs control check time customs bodies of the goods and documents on them and fixing of results of check cannot exceed two hours. About check of the goods and documents on them the statement under the form certain by the Commission of the Customs union which one copy is subject to delivery to a carrier is drawn up. The compulsory premise of the specified vehicles on territory of a warehouse of time storage or in other place which is a constant zone of customs control, is supposed only in case of business excitation about an administrative offence with delivery of a copy of the corresponding decision or the report to a carrier or the person operating the given vehicle. Thus such vehicle can be in territory of a warehouse of time storage or in other place which is a constant zone of customs control, during time necessary for its unloading, except for a case when this vehicle is subject to withdrawal or arrest according to the legislation of the Russian Federation on an administrative offence or the criminally-remedial legislation of the Russian Federation.

#### **Article 22. Compulsion of execution of requirements of customs bodies and their officials**

1. Legal requirements of customs bodies and their officials are obligatory for execution by all persons.
2. Requirements of customs bodies and their officials, shown to persons at fulfilment of customs operations and carrying out of customs control, cannot serve as an obstacle for import of the goods to the Russian Federation, export of the goods from the Russian Federation, their release, and also for activity realisation in sphere of customs business in a greater degree, than it is minimum necessary for maintenance of observance of the customs legislation of the Customs union and the legislation of the Russian Federation on customs business.
3. Default of legal requirements of customs bodies and their officials attracts the responsibility provided by the legislation of the Russian Federation.

**Article 23. Interaction of customs bodies with other state structures**

1. Customs bodies carry out the functions independently and in interaction with other state structures.
2. According to the present Federal law and other federal laws performance under the control of the separate actions concerning their competence, other state structures has the right to suppose customs bodies. On occasion the legislation of the Russian Federation execution of the separate functions carried according to the present Federal law to the competence of customs bodies, can be assigned to other federal enforcement authorities.
3. At revealing by customs bodies of signs of crimes and (or) administrative offences manufacture on affairs about which is carried according to the legislation of the Russian Federation to the competence of other state structures, customs bodies are obliged to hand over immediately the information on it to corresponding state structures.

**Article 24. Departmental control of activity of customs bodies**

1. If other is not provided by the present Federal law and other federal laws, the higher customs body or the higher official of customs body as departmental control has the right to cancel or change at any time not corresponding to requirements of the customs legislation of the Customs union and the legislation of the Russian Federation on customs business the decision of subordinate customs body or the subordinate official of customs body in the field of customs business, and also to accept any provided by the customs legislation of the Customs union and the legislation of the Russian Federation on customs business of a measure concerning wrongful actions (inactivity) of subordinate customs bodies or subordinate officials of customs bodies in the field of customs business.
2. In a case if after cancellation (change) in an order of departmental control of the decision of subordinate customs body or the subordinate official of customs body in the field of customs business acceptance of the new decision in the field of customs business is required, such decision is accepted by the authorised customs body according to the customs legislation of the Customs union and the legislation of the Russian Federation on customs business in the terms established for carrying out of

customs control.

**Article 25. Responsibility of customs bodies and their officials**

1. For wrongful decisions, actions (inactivity) officials of customs bodies bear disciplinary, administrative, criminal and civil-law responsibility according to the legislation of the Russian Federation.
  2. The harm caused to persons and their property owing to wrongful decisions, actions (inactivity) of officials of customs bodies at execution of official duties by them, is subject to compensation according to the legislation of the Russian Federation.
  3. The harm caused to persons by lawful actions of customs bodies and their officials, is not subject to compensation, if other is not provided by the present Federal law and other federal laws.
- § 3. Application by officials of customs bodies of the physical strength, special means, the weapon and use of guard dogs

**Article 26. Conditions of application by officials of customs bodies of the physical strength, special means, the weapon and use of guard dogs**

1. Officials of customs bodies have the right to apply the physical strength, special means, the weapon and to use guard dogs in an order provided by the present Federal law.
2. To the use of physical force, special means and the weapon should precede clearly expressed prevention of intention them to apply and in case of a use of weapons - precautionary shots. Thus officials of customs bodies are obliged:
  - 1) to give is enough time for performance of the legal requirements unless delay in the use of physical force, special means and the weapon creates direct danger of their life and to health, can entail other heavy consequences, at sudden or armed attack, an attack with use of combat material, courts and vehicles or under other circumstances when the prevention in created conditions is inappropriate or impossible;
  - 2) to provide to the persons who have received physical injuries, first-aid treatment and immediately to notify on an event of the chief of customs body which informs on it to the public prosecutor not later than 24 hours.
3. At the use of physical force, special means and the weapon depending on character and

degree of danger of an offence, and also degree of rendered counteraction officials of customs bodies are obliged to recognise that a damage caused at elimination of danger, should be minimum.

4. In case of the use of physical force, special means and the weapon, use of guard dogs with infringement of the established order officials of customs bodies bear responsibility according to the legislation of the Russian Federation.

#### **Article 27. Use of physical force officials of customs bodies**

1. Officials of customs bodies have the right to apply physical strength, including fighting receptions of hand-to-hand fight, only when nonviolent ways cannot provide performance of the duties assigned to customs bodies.
2. Physical strength is applied:
  - 1) for offence suppression;
  - 2) for detention of offenders;
  - 3) for overcoming of counteraction to legal requirements of officials of customs bodies;
  - 4) for hindrance to access to premises, on territory, to the goods which are under customs control, and (or) the goods in which relation customs control is carried out.

#### **Article 28. Application of special means by officials of customs bodies**

1. Officials of customs bodies have the right to apply special means in following cases:
  - 1) attack reflexions on officials of customs bodies;
  - 2) attack reflexions on buildings, constructions or the vehicles belonging to customs bodies or used by them, on the goods and the vehicles which are under customs control, and also for clearing of the specified objects in case of their capture;
  - 3) detention of offenders, them доставления in office accommodation of customs body or law-enforcement body if these offenders render disobedience or resistance or can harm associates or;
  - 4) suppressions of customs body of physical resistance rendered to the official;
  - 5) the vehicle stops which driver has not fulfilled the requirement of the official of customs body to stop in a zone of customs control.
2. It is forbidden to apply special means concerning women with visible signs of

pregnancy, persons with obvious signs of physical inability and juvenile, except for cases of rendering by them of armed resistance, fulfilment of the group or other attack menacing to life and health of people, safety of the goods and the vehicles which are under customs control.

3. The list of the special means used by customs bodies, is defined by the Government of the Russian Federation.

#### **Article 29. Use by officials of customs bodies of guard dogs**

1. Officials of customs bodies have the right to use guard dogs in following cases:
  - 1) search and revealing of narcotics, explosives, the weapon, ammunition and other goods illegally imported into the Russian Federation and taken out from the Russian Federation and possessing an individual smell, at carrying out of customs control;
  - 2) search and revealing of narcotics, explosives, the weapon, ammunition and other subjects possessing an individual smell, by manufacture of investigatory actions and carrying out of operatively-search actions;
  - 3) manufactures одорологических examinations;
  - 4) search and detection of the person on its individual smell;
  - 5) realisation of protection of objects of a customs infrastructure.
2. It is forbidden to use guard dogs in cases of occurrence of threat of life, to health, honour and advantage of the person, performance of the actions which are not corresponding to mission of a guard dog, and also in the conditions promoting drawing of a damage of its working capacity, life or health.
3. The order of use of guard dogs at carrying out of customs control, training and the maintenance is defined by the Government of the Russian Federation.

#### **Article 30. The Use of weapons officials of customs bodies**

1. In a condition of necessary defence or in a special emergency officials of customs bodies have the right to use the weapon or to use any make-shifts.
2. Officials of customs bodies at execution of functions have the right to use the weapon in following cases:
  - 1) attack reflexions on officials of customs bodies when their life or health is exposed to

direct danger if the attack cannot be reflected different ways and means;

- 2) attempt suppressions to take hold of the weapon of officials of customs bodies, including attempts of the person detained by the official of customs body to come nearer, having reduced thus specified by the official of customs body distance, or to touch the weapon of the specified official;
  - 3) reflexions group or armed attack on buildings, a construction, air, water vessels or the vehicles belonging to customs bodies or used by them, on the goods and the vehicles which are under customs control, on objects where there are such goods and vehicles, and also for clearing of the specified objects, courts, the goods and vehicles in case of their armed capture;
  - 4) detention of the persons (persons) rendering armed resistance, and also the armed persons (persons), refusing to execute legal requirement about weapon delivery;
  - 5) stops of automobile and railway vehicles, water and aircrafts by their damage if they create real danger of life and to health of officials of customs bodies or do not submit to their numerous requirements to stop after precautionary shots;
  - 6) neutralisations of the animals menacing to life and health of officials of customs bodies;
  - 7) preventions of intention to use the weapon, givings of an alarm signal or a help call.
3. It is forbidden to use the weapon:
- 1) concerning women with visible signs of pregnancy, persons with obvious signs of physical inability and minors when the age is obvious or known to the employee of customs body, except for cases of rendering for them of armed resistance, fulfilment of the armed or group attack menacing to life of people;
  - 2) at a considerable congestion of people when extraneous persons can suffer from it.
4. The official of customs body is obliged to report on each case of a use of weapons in writing immediately on the chief of customs body who informs on it to the public prosecutor not later than 24 hours from the moment of a use of weapons.
  5. The list of types of weapon and ammunition to it, used by customs bodies, is defined by the Government of the Russian Federation.
  6. The official of customs bodies has the right to result the weapon in readiness if considers that in created conditions there can be bases for its application, 2 present articles

provided by a part.

§ 4. Maintenance of activity of customs bodies

**Article 31. Material support of activity of customs bodies**

Material support of activity of customs bodies is carried out at the expense of means of the federal budget and from other sources provided by the legislation of the Russian Federation.

**Article 32. Placing of objects of customs bodies**

1. Objects of customs bodies take place on the ground areas which are in the federal property. The ground areas intended for placing of objects of customs bodies, are given in constant (termless) using according to the ground legislation of the Russian Federation.
2. In case of placing of structural divisions of customs and customs posts on objects of the organisations specified regarding 2 articles 14 of the present Federal law, these organisations give for placing of customs bodies necessary premises on the basis of the contract of gratuitous using, except for the cases established by the Government of the Russian Federation. Material equipment of the specified premises is carried out at the expense of means of the federal budget.

**Article 33. Protection of data on activity of customs bodies**

1. Documents and the materials containing data on personnel structure of customs bodies, about the organisation, about tactics, methods and means of realisation of operatively-search activity, are subject to storage in archives of customs bodies according to the legislation of the Russian Federation.
2. Materials of archives of the customs bodies, the representing historical and scientific value, declassified according to the legislation of the Russian Federation, are transferred to storage in archives authorised by the Government of the Russian Federation of federal enforcement authority in sphere of archival business in an order established by the legislation of the Russian Federation.
3. Protection of the state, bank and tax secret and the information of the limited access in

customs bodies is provided according to the legislation of the Russian Federation.

#### **Article 34. Establishments and the state unitary enterprises of customs bodies**

1. The federal enforcement authority authorised in the field of customs business, has in conducting research establishments, educational institutions of the higher professional and additional education, public health services establishments, printing editions, computer centres and other establishments, and also the state unitary enterprises, which activity promotes the decision of the problems assigned to customs bodies.
2. Definition of functions of establishments and the state unitary enterprises specified regarding 1 present article, is made according to requirements of antimonopoly and other legislation of the Russian Federation.

#### **Article 35. Property of customs bodies and the organisations of customs bodies**

The property of customs bodies and specified regarding 1 article 34 of the present Federal law of establishments and the state unitary enterprises is in the federal property. The order is carried out by the specified property according to the legislation of the Russian Federation.

### Chapter 3. The appeal of decisions, actions (inactivity) of customs bodies and their officials

#### **Article 36. The right to the appeal**

1. Any person has the right to appeal against against the decision, action (inactivity) of customs body or its official if such decision, action (inactivity), according to this person, breaks its rights, freedom or legitimate interests, to it obstacles to their realisation are created or any duty is illegally assigned to it.
2. Refusal of the person of the right to the appeal of the decision, action (inactivity) of customs body or its official is void.



**Article 37. An appeal order**

1. The order of giving, consideration and the permission of complaints directed to customs bodies to decisions, actions (inactivity) of customs bodies or their officials in the field of customs business is defined by the present chapter. The order defined by the present chapter, is not applied in case of the appeal of decisions of customs bodies or their officials on affairs about administrative offences, and also other decisions, actions (inactivity) of customs bodies or their officials in which relation the special order of the appeal is provided.
2. Decisions, actions (inactivity) of customs bodies or their officials can be appealed against in customs bodies and (or) in court, arbitration court. Giving of the complaint to the decision, action (inactivity) of customs body or its official in customs bodies does not exclude possibility of simultaneous or subsequent giving of the complaint of the similar maintenance in court, arbitration court. The complaint to the decision, action (inactivity) of customs body or its official, submitted to customs bodies and in court, arbitration court, is considered by court, arbitration court.
3. The order of giving, consideration and the permission of the complaints directed to courts and arbitration courts, is defined by the legislation of the Russian Federation on civil legal proceedings and the legislation of the Russian Federation on legal proceedings in arbitration courts.

**Article 38. An order of giving of the complaint to the decision, action (inactivity) of customs body or its official**

1. The complaint to the decision, action (inactivity) of customs body or its official moves in higher customs body. The complaint to the decision, action (inactivity) of customs body or its official can be submitted as directly to higher customs body, and through customs body, the decision, action which (inactivity) or which official it will be appealed against.
2. The customs body, on the decision, action which (inactivity) or which official the complaint is submitted, directs it to higher customs body together with confirming materials not later than five working days from the date of its receipt. In cases when the customs body which has received the complaint to the decision, action (inactivity) of customs body or its official, is not competent it to consider, he is obliged to direct her

not later than five working days to customs body which should consider it according to the present article, with the notice on it in writing the persons, made the complaint.

3. The complaint to the decision, action (inactivity) of the federal enforcement authority authorised in the field of customs business, moves in this body.

**Article 39. Powers of persons at the appeal of decisions, actions (inactivity) of customs body or its official. Participation of representatives at the appeal of decisions, actions (inactivity) of customs body or its official**

1. The organisations participate in the appeal of decisions, actions (inactivity) of customs body or its official through the bodies operating according to the civil legislation of the Russian Federation.
2. In protection of the rights and legitimate interests incapacitated or not completely capable citizens at the appeal of decisions, actions (inactivity) of customs body or its official their lawful representatives - parents, adoptive fathers, trustees or trustees who can charge to make actions under the appeal to other representative selected them act.
3. On behalf of the liquidated organisation at the appeal of decisions, actions (inactivity) of customs body or its official the authorised representative of the liquidating commission acts.
4. As representatives of citizens, including individual businessmen, and the organisations at the appeal of decisions, actions (inactivity) of customs body or its official lawyers and other persons rendering a legal aid can act.
5. Powers of heads of the organisations operating on behalf of the organisations within powers, provided by the federal law, other standard legal certificate or constituent documents, prove to be true the documents certifying their office position, and also constituent and other documents. Powers of lawful representatives prove to be true the documents certifying their status and powers. Powers of the lawyer make sure according to the federal law. Powers of other representatives should be defined in the power of attorney given out and issued according to a part of 6 present articles, and in the cases provided by the international contract of the Russian Federation or the federal law, - in other document.
6. The power of attorney on behalf of the organisation should be signed its head or other

representative on it its constituent documents the person and is under seal the organisations. The power of attorney on behalf of the citizen can be certified notarially or in other order established by the federal law. The power of attorney on behalf of the individual businessman should them be signed and sealed it or can be certified notarially or in other order established by the federal law.

7. The representative has the right to make on behalf of the person represented to it all actions provided by the present chapter, including giving and signing of the complaint to the decision, action (inactivity) of customs body or its official if other is not provided in the power of attorney or other document. At complaint giving in customs bodies the power of attorney should contain the right to the appeal of decisions, actions (inactivity) in the field of customs business.

**Article 40. Terms of giving of the complaint to the decision, action (inactivity) of customs body or its official**

The complaint to the decision, action (inactivity) of customs body or its official can be submitted within three months:

- 1) from the date of when the person knew or it should become known about infringement of its rights, freedom or legitimate interests, creation of obstacles to their realisation or about illegal putting on on it to any duty;
- 2) from the date of the expiry of the term for acceptance by customs body or its official of the decision or fulfilment of the action established by the certificate of the customs legislation of the Customs union, the certificate of the legislation of the Russian Federation about customs business or other legal certificate of the Russian Federation in the field of customs business.

**Article 41. Restoration of term for the appeal of the decision, action (inactivity) of customs body or its official**

1. In case of the admission for good reasons of term for the appeal this term under the statement of the person who have addressed with the complaint to the decision, action (inactivity) of customs body or its official (further - the applicant), is restored by customs body, competent to consider this complaint.

2. Restoration of the passed term for the appeal is expressed in actual acceptance to consideration of the complaint to the decision, action (inactivity) of customs body or its official.

**Article 42. Form and content of the complaint to the decision, action (inactivity) of customs body or its official**

1. The complaint to the decision, action (inactivity) of customs body or its official moves in writing and should be signed the person, whose rights, in its opinion, are broken, or its representative with own hand. In case the complaint moves the representative, the documents confirming it of power should be enclosed to the complaint. Use of analogues of the autographic signature for complaint signing is not supposed.
2. The complaint to the decision, action (inactivity) of customs body or its official should contain:
  - 1) the name of customs body or a post, a surname, a name and a patronymic of its official (if they are known), the decision, action which (inactivity) will be appealed against;
  - 2) a surname, a name, a patronymic (at its presence) or the name of the person, making the complaint, its residence or the location;
  - 3) a being *обжалуемых* decisions, action (inactivity).
3. The applicant can not represent documents and data with which the circumstances specified in this complaint prove to be true. If representation of such documents and data has essential value for consideration of the specified complaint and these documents are absent in customs body, the decision, action which (inactivity) or which official will be appealed against, the customs body considering the specified complaint, have the right to request them of the applicant. In this case term of consideration of the complaint to the decision, action (inactivity) of customs body or its official stops before representation by the person of the documents requested by customs body and data, but no more than for three months from the date of a direction of the given inquiry. In a case *непредставления* and data the decision under the specified complaint is accepted by the person of the documents requested by customs body without arguments to which acknowledgement documents and data have not been presented.

**Article 43. Consequences of giving of the complaint to the decision, action of customs body or its official**

1. Giving of the complaint to the decision, action of customs body or its official does not stop execution *обжалуемых* the decision, action.
2. In the presence of the sufficient bases to believe that *обжалуемые* the decision, action do not correspond to the customs legislation of the Customs union and the legislation of the Russian Federation on customs business and also in case *неприостановление* executions of the decision, irreversible character can have actions or can entail causing of a considerable damage to the applicant, the customs body considering the complaint, have the right to suspend in full or in part execution *обжалуемых* decisions, action before decision-making on the substance of the complaint.

**Article 44. The bases for refusal in consideration of the complaint to the decision, action (inactivity) of customs body or its official in essence**

1. The customs body refuses consideration of the complaint to the decision, action (inactivity) of customs body or its official in essence in following cases:
  - 1) if target dates of the appeal are not observed and the person has not addressed with the statement for restoration of the passed term for the appeal or the statement for restoration of the passed term for the appeal is rejected;
  - 2) if the requirements established by parts of 1 and 2 articles 42 of the present Federal law are not observed;
  - 3) if the person has already addressed with the complaint of the similar maintenance in court and such complaint is accepted by court, arbitration court to consideration or on it the decision is passed;
  - 4) if a subject of the specified complaint are the decision, action (inactivity) of the body which is not customs body, or the official of the body which is not customs body;
  - 5) if the complaint is submitted by the person which powers are not confirmed in an order established by article 39 of the present Federal law;
  - 6) if the complaint is submitted by the person, the rights, freedom or which legitimate interests *обжалуемым* the decision, have not been mentioned by action (inactivity);

- 7) if a complaint subject is the certificate (document) of customs body or its official, not being the decision in the field of customs business;
  - 8) if there is a decision accepted according to article 48 of the present Federal law by the same customs body concerning the same applicant and about the same subject of the complaint;
  - 9) if there is no appeal subject, that is the decision-making fact customs body or fulfilment of action (inactivity) by it has not proved to be true.
2. The decision on refusal in consideration of the complaint to the decision, action (inactivity) of customs body or its official should be in essence accepted not later than five working days from the date of receipt of the specified complaint if other is not provided by the present Federal law.
  3. In the cases provided by points 3, 8 and 9 parts of 1 present article, the decision on refusal in consideration of the complaint to the decision, action (inactivity) of customs body or its official should be in essence accepted not later than five working days from the date of reception by the customs body considering this complaint, definition of court, arbitration court about acceptance of the complaint of the similar maintenance to consideration or the judgement or other documents testifying to presence of the bases, interfering complaint consideration.
  4. The decision of customs body on refusal in consideration of the complaint to the decision, action (inactivity) of customs body or its official can be in essence appealed against in higher customs body or in court, arbitration court.

**Article 45. A response of the complaint to the decision, action (inactivity) of customs body or its official**

1. The person who has addressed with the complaint to the decision, action (inactivity) of customs body or its official, can withdraw it at any moment before decision-making under the complaint.
2. The repeated complaint in the same occasion can be submitted within the terms established by article 40 of the present Federal law.

**Article 46. The customs body considering the complaint to the decision, action (inactivity) of customs body or its official**

1. The complaint to the decision, action (inactivity) of customs body or its official is considered by higher customs body.
2. On behalf of higher customs body the decision under the complaint is accepted by the chief of this customs body or the official of customs body, to it authorised. Thus consideration of the complaint to the decision, action (inactivity) of the federal enforcement authority authorised in the field of customs business, or its official cannot be made by the official who has accepted *обжалуемое* the decision, made *обжалуемое* action (inactivity), or subordinate in relation to it the official.

**Article 47. Terms of consideration of the complaint to the decision, action (inactivity) of customs body or its official**

1. The complaint to the decision, action (inactivity) of customs body or its official should be considered customs body within one month from the date of its receipt in customs body, competent to consider the specified complaint.
2. If the customs body considering the complaint to the decision, action (inactivity) of customs body or its official, recognises as necessary to prolong the term of consideration of the given complaint specified regarding 1 present article, this term can be prolonged the chief of this customs body or the official of customs body, it the representative, but no more than for one month on what it is informed the person, made this complaint, in writing with instructions of the reasons of prolongation.

**Article 48. The decision of customs body under the complaint to the decision, action (inactivity) of customs body or its official**

1. The decision of customs body under the complaint to the decision, action (inactivity) of customs body or its official is accepted in written form under the form defined by federal enforcement authority, authorised in the field of customs business. In such decision should be specified:
  - 1) the name of the customs body which has considered the complaint;
  - 2) decision number;

- 3) date and a place of drawing up of the decision;
  - 4) a post, a surname and the initials of the official of the customs body, made the decision under the complaint, requisites of the document confirming it of power on consideration of the complaint (except for the chief of customs body);
  - 5) a surname and the initials or the name of the person who have addressed with the complaint;
  - 6) a being *обжалуемых* decisions, actions (inactivity), including data on customs body (official), the decision, action which (inactivity) will be appealed against;
  - 7) a complaint summary in essence;
  - 8) arguments and the bases for decision-making under the complaint;
  - 9) the decision made under the complaint;
  - 10) data on an order of the appeal of the decision made under the complaint.
2. The decision under the complaint should be signed the official of the customs body, made the specified decision.
  3. By results of consideration of the complaint to the decision, action (inactivity) of customs body or its official customs body:
    - 1) recognises as lawful *обжалуемые* the decision, action (inactivity) of customs body or its official and refuses satisfaction of the complaint;
    - 2) recognises as wrongful *обжалуемые* the decision, action (inactivity) of customs body or its official in full or in part and the decision on satisfaction of the complaint in full or in part makes.
  4. In case of satisfaction of the complaint to the decision, action (inactivity) of customs body or its official in full or in part customs body:
    - 1) cancels in full or in part accepted by customs body or its official *обжалуемое* the decision;
    - 2) cancels accepted by customs body or its official *обжалуемое* the decision and obliges this customs body or its official to make the new decision according to the customs legislation of the Customs union and the legislation of the Russian Federation on customs business or independently such decision if its acceptance is within the competence of the customs body which has considered the complaint makes;
    - 3) recognises action (inactivity) of customs body or its official wrongful and defines



measures which should be accepted with a view of elimination of the admitted infringements, or independently makes necessary actions if their fulfilment is within the competence of the customs body which has considered the complaint if such measures and (or) actions have not been accepted (are made) earlier.

5. Actions on realisation of the decision of customs body about satisfaction of the complaint to the decision, action (inactivity) of customs body or its official should be made customs body, the decision, action which (inactivity) or which official are recognised by wrongful, within 10 working days from the date of decision receipt under the specified complaint in this body if in the specified decision other term for their fulfilment is not established.
6. The official of customs body considering the complaint to the decision, action (inactivity) of customs body or its official on behalf of customs body, at detection of signs of guilty default or inadequate execution by the official of customs body of the functions assigned to it takes measures on attraction of this official to a disciplinary responsibility when due hereunder.
7. The copy of the decision made by results of consideration of the complaint to the decision, action (inactivity) of customs body or its official, goes to the person who has addressed with the specified complaint, within the terms established by article 47 of the present Federal law.
8. The decision of customs body under the complaint to the decision, action (inactivity) of customs body or its official can be appealed against in higher customs body or in court, arbitration court.

**Article 49. The simplified order of the appeal of the decision, action (inactivity) of the official of customs body**

1. In the simplified order the decision, action (inactivity) of the official of customs or a customs post in connection with import to the Russian Federation and (or) export from the Russian Federation of the goods which cost does not exceed 1,5 million roubles, and (or) one vehicle (structure of vehicles) can be appealed against.
2. The simplified order of the appeal of the decision, action (inactivity) of the official of customs or a customs post consists in circulation persons with the oral complaint to the

higher official accordingly customs or a customs post, and in case of the appeal of the decision, action (inactivity) of the chief of a customs post - to the chief of customs in which region of activity there is a given customs post.

3. Consideration of the complaint to the decision, action (inactivity) of the official of customs body in the simplified order is carried out urgently, and the decision on it is accepted immediately, but not later than three hours from the moment of its giving.
4. At the appeal in the simplified order at will of the person who have addressed with the complaint to the decision, action (inactivity) of the official of customs body, the official of the customs body considering the specified complaint, draws up the statement about consideration of this complaint in the simplified order in which data on the official of customs body considering the complaint, on the person who has addressed with the complaint, the complaint summary, arguments and the bases for decision-making and the made decision are specified. In default in consideration of the complaint to the decision, action (inactivity) of the official of customs body in the simplified order in this certificate the reasons of such refusal are specified. The certificate form is defined by the federal enforcement authority authorised in the field of customs business. The certificate about consideration of the complaint to the decision, action (inactivity) of the official of customs body in the simplified order subscribes the official of customs body considering the complaint, and the person who has addressed with the complaint. The certificate copy about consideration of the complaint to the decision, action (inactivity) of the official of customs body in the simplified order is handed over to the person who has addressed with the complaint.
5. Consideration of the complaint to the decision, action (inactivity) of the official of customs body in the simplified order and acceptance on it of the decision are not an obstacle for giving of the complaint to the decision, action (inactivity) of customs body or its official in the general order.
6. The certificate about consideration of the complaint to the decision, action (inactivity) of the official of customs body in the simplified order can be appealed against in the general order in higher customs body or in court, arbitration court.

## Chapter 4. Informing and consultation

### **Article 50. Reception of the information on the reasons of the made decision, perfect action (inactivity)**

1. The person in which relation customs body or its official the decision is accepted or is made action, and also the person in which relation the decision is not accepted or action subject to fulfilment is not made during a target date, has the right to make an inquiry in this customs body about the reasons and about the bases of the made decision or perfect action or about the reasons of nonacceptance of the decision or несовершения actions if it mentions the rights and legitimate interests of the specified persons directly and individually.
2. The inquiry should be submitted within six months from the date of decision-making, fulfilment of action (inactivity) or the expiry of the term of their acceptance or fulfilment or from the date of when the person knew about the accepted decision or perfect action (inactivity).
3. The interested person can make an inquiry about granting of the necessary information as in oral, and in writing. The oral inquiry is subject to consideration by customs body in day of reception of the specified inquiry. At giving of the letter of inquiry the answer should be given in writing within 10 days from the date of reception of the specified inquiry.

### **Article 51. Informing on certificates of the customs legislation of the Customs union, the legislation of the Russian Federation on customs business and on other legal certificates of the Russian Federation in the field of customs business**

1. The federal enforcement authority authorised in the field of customs business, and other customs bodies provide free free access, including with use of information technology, to the information on operating certificates of the customs legislation of the Customs union, the legislation of the Russian Federation on customs business and on other legal certificates of the Russian Federation in the field of customs business.
2. Customs bodies provide access to the information on prepared certificates of the legislation of the Russian Federation on customs business and other legal certificates of

the Russian Federation in the field of customs business, and also about not come into force changes in certificates of the customs legislation of the Customs union, the legislation of the Russian Federation on customs business and other legal certificates of the Russian Federation in the field of customs business, except for cases when the prior notification of prepared certificates will interfere with carrying out of customs control or to promote decrease in its efficiency.

3. The federal enforcement authority authorised in the field of customs business, provides publication in the official publications of the legal certificates accepted by it, and also certificates of the customs legislation of the Customs union, the legislation of the Russian Federation on customs business and other legal certificates of the Russian Federation in the field of customs business.

**Article 52. Consultation concerning customs business and to other questions entering into the competence of customs bodies**

1. Customs bodies advise interested persons concerning the customs business, entering into the competence of these bodies. The chief of customs body (the person, its replacing) defines officials of customs body, representatives on carrying out of consultations.
2. Consultation by customs bodies is carried out in oral and written forms free of charge. Under the letter of inquiry of the interested person the customs body is obliged to give the information in writing in probably short terms, but not later than one month from the date of reception of the specified inquiry.
3. The information given to interested persons at carrying out of consultation, is not the basis for decision-making or fulfilment (несовершения) actions by customs bodies at realisation of customs operations concerning the goods and (or) vehicles.
4. If the required information has been given out of time or in a doubtful kind that has led to losses of the person who have addressed for consultation, indemnification is carried out according to the legislation of the Russian Federation.
5. Customs bodies do not bear the liability for damages, caused owing to distortion of texts of the certificates specified regarding 3 articles 51 of the present Federal law, published without their permission and control, is equal as for the losses caused owing to not qualified consultations, rendered by persons, not representatives on their carrying out.

6. The order of the organisation of informing and consultation by customs bodies is defined by the federal enforcement authority authorised in the field of customs business.

**Article 53. Participation in formation and realisation of a state policy in the field of customs business of the noncommercial organisations, the uniting persons who are carrying out activity, connected with import of the goods to the Russian Federation and their export from the Russian Federation, and also the persons who are carrying out activity in sphere of customs business**

1. The federal enforcement authority authorised in the field of customs business, with a view of the coordination of socially significant interests of the persons who are carrying out activity, connected with import of the goods to the Russian Federation and their export from the Russian Federation, and also the persons who are carrying out activity in sphere of customs business, involves the noncommercial organisations uniting of such persons, in participation in formation and realisation of a state policy in the field of customs business.
2. Participation in formation and realisation of a state policy in the field of customs business of the noncommercial organisations, the uniting persons who are carrying out activity, connected with import of the goods to the Russian Federation and their export from the Russian Federation, and (or) the persons who are carrying out activity in sphere of customs business, can be carried out in following forms:
  - 1) participation in working out of projects of standard legal certificates of the Russian Federation in the field of customs business, certificates of the customs legislation of the Customs union;
  - 2) participation in the analysis of financial, economic, social and other indicators of development of foreign trade activities, including in separate branches of economy, in territories of subjects of the Russian Federation;
  - 3) participation in an estimation of efficiency of application of measures of customs administration;
  - 4) preparation for public authorities of the Russian Federation of offers on perfection of customs business;
  - 5) others provided by the present Federal law, other federal laws and other standard

legal certificates of the Russian Federation accepted according to them of the form of such participation.

3. By working out of projects of standard legal certificates of the federal enforcement authority authorised in the field of customs business, establishing an order and technologies of fulfilment of the customs operations connected with import of the goods to the Russian Federation and export of the goods from the Russian Federation, their declaring and the release, defining conditions of activity of the authorised economic operators and other persons who are carrying out activity in sphere of customs business, carries out consultations with defined by the Government of the Russian Federation the all-Russian noncommercial organisations, uniting the persons who are carrying out activity, connected with import of the goods to the Russian Federation and their export from the Russian Federation, and also the persons who are carrying out activity in sphere of customs business. The order of carrying out of the specified consultations is established by the federal enforcement authority authorised in the field of customs business, in coordination with these organisations.

## Chapter 5. Activity in sphere of customs business

### §1. General provisions

#### **Article 54. Inclusion of legal bodies in registers of the persons who are carrying out activity in sphere of customs business**

1. Inclusion of legal bodies in registers of the persons who are carrying out activity in sphere of customs business, is carried out on the conditions established accordingly by articles 13, 19, 24, 29, 34 Customs codes of the Customs union and accordingly by articles 61, 67, 70, 76, 82 present Federal laws.
2. For inclusion in one of registers of the persons who are carrying out activity in sphere of customs business, the legal body addresses in customs body with the statement in writing, containing the data provided by the present Federal law, and represents the documents confirming such data, under the lists established accordingly by articles 62, 68, 72, 77, 83 present Federal laws.
3. For inclusion the legal body represents the separate statement to the register of owners

of warehouses of time storage, the register of owners of customs warehouses and the register of duty free shops concerning each territorially isolated premise and (or) each territorially isolated open area which are intended accordingly for use as a warehouse of time storage, a customs warehouse or a duty free shop trading floor.

4. The documents provided by parts of 2 and 3 present articles, can be presented the applicant in the form of originals or the copies assured by the person, their presented, the authorised bodies which have given out such documents, or assured notarially. At representation of copies of the documents assured by the person, their presented, the customs body in case of need checks conformity of copies of these documents to their originals then originals of such documents come back to the person, their presented. Upon termination of consideration of the statement for inclusion in the register the customs body is obliged to return to the applicant under its requirement originals of the presented documents. The documents confirming granting to customs body of maintenance of payment of the customs duties, taxes, are represented in the original.
5. The documents confirming granting to customs body of maintenance of payment of the customs duties, taxes, can be presented the applicant not later than 30 days from the date of a direction customs body of the notice on acceptance of the preliminary decision on observance of other conditions of inclusion of the legal person to the corresponding register.
6. The customs body considers the statement for inclusion in the register in time, not exceeding 30 days from the date of its reception, except for the cases specified in parts of 7 and 10 present articles, and the decision on inclusion or on refusal in inclusion of the legal person in the corresponding register of the persons who are carrying out activity in sphere of customs business makes.
7. In case the applicant together with the statement for inclusion in the register has not been present the documents confirming granting to customs body of corresponding maintenance of payment of the customs duties, taxes, at observance of other conditions of inclusion of the legal person to the corresponding register, established by the customs legislation of the Customs union and the present Federal law, the customs body makes the preliminary decision on observance of these conditions and notifies on it the applicant within the term specified regarding 6 present articles. In this case the customs

body makes the decision on inclusion of the legal person in the corresponding register not later than 10 days after day of representation by the applicant to customs body of the documents confirming granting of corresponding maintenance of payment of the customs duties, taxes.

8. With a view of check of conformity declared as a warehouse of time storage, a customs warehouse or duty free shop of premises and territories to requirements and the conditions established according to the present Federal law, the customs body spends customs inspection of these premises and (or) territories.
9. In case the documents presented by the legal body do not meet the requirements of the legislation of the Russian Federation on an order of their drawing up and delivery, contain the inconsistent or illegible information or in the presented documents there are editings, the customs body considering the statement for inclusion in the register, have the right to request of the third parties, and also at state structures the documents confirming data, specified by the legal body. The specified persons and state structures are obliged within 10 days from the date of inquiry reception to present required documents.
10. In a case provided by a part of 9 present articles, term of consideration of the statement for inclusion in the register increases by time necessary for customs body for a direction of inquiry and representation by persons of requested documents. Thus the general term of consideration of the statement for inclusion in the register cannot exceed 40 days from the date of reception of such statement.
11. Inclusion of the legal person in the corresponding register of the persons who are carrying out activity in sphere of customs business, is made out by the decision of customs body in writing and proves to be true delivery of the certificate on inclusion in such register, and at inclusion in the register of customs carriers - delivery of the document confirming the status of a customs carrier, to the head of the legal person or other authorised representative of the legal person on receipt or otherwise, confirming the fact and date of its reception, within three working days from the date of acceptance of such decision. The specified certificate subscribes the chief of customs body or its assistant and is assured by the press.
12. The customs body makes the decision on refusal in inclusion in the corresponding



register of the persons who are carrying out activity in sphere of customs business, in time, not exceeding term, specified regarding 6 present articles, in cases of non-observance of conditions of inclusion in the corresponding register, provided by the Customs code of the Customs union and the present Federal law, and (or) непредставления of the documents provided by parts of 2 and 3 present articles. At непредставлении the documents confirming granting to customs body of maintenance of payment of the customs duties, taxes in time, 5 present articles established by a part, customs body within 10 days make the decision on refusal in inclusion in the corresponding register. The decision on refusal in inclusion in the corresponding register of the persons who are carrying out activity in sphere of customs business, is possible to the head or other authorised representative of the legal person in writing not later than three working days from the date of acceptance of such decision.

13. A procedure customs bodies of actions on inclusion of legal bodies in registers of the persons who are carrying out activity in sphere of customs business, to their exception of the given registers, modification of such registers, stay and renewal of activity of the specified persons, and also forms of certificates on inclusion in the register of customs representatives, the register of owners of warehouses of time storage, the register of owners of customs warehouses, the register of owners of duty free shops, the register of the authorised economic operators and an order of their filling are defined by the federal enforcement authority authorised in the field of customs business. The form of the document confirming the status of a customs carrier, according to point 4 of article 18 of the Customs code of the Customs union is established by the decision of the Commission of the Customs union.
14. For consideration of statements for inclusion in registers of the persons who are carrying out activity in sphere of customs business, and inclusion of persons in the specified registers, the payment is not raised.

**Article 55. Change of the data specified in the statement for inclusion in one of registers of persons, carrying out activity in sphere of customs business**

1. In case of change of the data provided by parts of 2 and 3 articles 54 of the present

Federal law, specified in the statement for inclusion in the register of the persons who are carrying out activity in sphere of customs business, or in documents applied on it, the legal body included in one of registers of persons, carrying out activity in sphere of customs business (its assignee in case of transformation of the legal person), is obliged to inform to customs body in writing about these changes within five working days from the date of approach of the events which have entailed changes of corresponding data, or from the date of when the person knew about their approach and to present documents to which changes are made or with which change of data proves to be true.

2. The customs body within 15 working days from the date of, reception of the information specified regarding 1 present article following day, checks conformity of again specified data to the conditions established for inclusion of the legal person in the corresponding register of persons, carrying out activity in sphere of customs business, the decision on modification of the specified register and if the data which are subject to instructions in the certificate on inclusion of persons in the corresponding register (the document confirming the status of a customs carrier) change makes, grants the new certificate on inclusion in the corresponding register (the document confirming the status of a customs carrier).
3. The documents presented according to the present article join a package of the documents presented by the legal body at inclusion in the corresponding register of persons, carrying out activity in sphere of customs business.

**Article 56. Stay and renewal of activity of the legal person as the person who are carrying out activity in sphere of customs business**

1. Activity of legal bodies as customs representatives, owners of warehouses of time storage, owners of customs warehouses and owners of the duty free shops included in corresponding registers of persons, carrying out activity in sphere of customs business, stops in following cases:
  - 1) filing of application of the legal person about stay of its activity;
  - 2) filing of application of the legal person in case of excitation concerning it bankruptcy procedure;
  - 3) acceptances by court or the authorised body of the decision on stay of activity of the

legal person;

- 4) stay according to the legislation of the Russian Federation of action of the allowing document on realisation of a certain kind of activity if the legal body included in the corresponding register, carries out only such kind of activity.
2. The legal body included in one of registers of persons, carrying out activity in sphere of customs business, is obliged to inform customs body in writing on the events specified in points 3 and 4 parts of 1 present article, within three days from the date of approach of corresponding event.
3. Activity of legal bodies as customs representatives, owners of warehouses of time storage, owners of customs warehouses and owners of the duty free shops included in the corresponding register of persons, carrying out activity in sphere of customs business, is considered suspended from the date of, approach of the events specified in points 3 and 4 parts of 1 present article following day. In a case provided by point 1 or point 2 of a part of 1 present article, activity of legal bodies in sphere of customs business stops from the date of, reception following day by customs body of the statement of the legal person specified in point 1 or point 2 of a part of 1 present article.
4. From the date of stay of activity of the legal person as the person who are carrying out activity in sphere of customs business, carrying out of customs operations, a premise of the goods on a warehouse of time storage, the customs warehouse, and also realisation of the goods in duty free shops are not supposed. In case term of stay of activity of the legal person as the owner of a warehouse of time storage exceeds one month, the goods stored in a warehouse of time storage, are subject to a premise at his expense on other warehouse of time storage within two months from the date of, stay of such activity following day.
5. Activity of legal bodies as customs representatives, owners of warehouses of time storage, owners of customs warehouses and owners of the duty free shops included in the corresponding register of persons, carrying out activity in sphere of customs business, renews from the date of, granting following day by the legal body of the documents confirming elimination of circumstances, specified regarding 1 present article, formed the basis for stay of such activity.

**Article 57. An exception of the legal person of registers of the persons who are carrying out activity in sphere of customs business**

1. The legal body is subject to an exception of the corresponding register of the persons who are carrying out activity in sphere of customs business, on the bases provided accordingly by articles 14, 20, 25, 30 and 35 Customs codes of the Customs union. Reorganisation of the legal person included in the corresponding register of persons, carrying out activity in sphere of customs business, in the form of transformation is not the basis for an exception of such legal person of the given register.
2. The decision on an exception of the legal person from the corresponding register of the persons who are carrying out activity in sphere of customs business, is made out in writing by the decision of the customs body, made the decision on inclusion of the legal person in such register, and it is possible customs body to data of the legal person in which relation such decision is accepted, in writing with *мотивированным* a substantiation of such decision not later than the day following day of its acceptance. The specified decision is handed over to the head of the legal person or the authorised representative of the legal person on receipt or otherwise, confirming the fact and date of reception of this decision. If the specified persons evade from reception of the specified decision, it goes by mail the certified mail.
3. The decision on an exception of the legal person from the corresponding register of the persons who are carrying out activity in sphere of customs business, comes into force in a case:
  - 1) non-observance established by the Customs code of the Customs union of conditions of inclusion of the legal person in the corresponding register of the persons who are carrying out activity in sphere of customs business (except for a case specified in point 2 of the present part), after 15 days from the date of removal of such decision;
  - 2) non-observance of a condition of inclusion of the legal person in the register of the customs carriers, established by subparagraph 2 of article 19 of the Customs code of the Customs union, after one day from the date of removal of such decision;
  - 3) non-observance by a customs carrier, the owner of a warehouse of time storage, the owner of a customs warehouse, the owner of duty free shop of the duties specified accordingly in subparagraph 2 of article 20, article 25 subparagraph 2, article 30

subparagraph 2, subparagraph 2 of article 35 of the Customs code of the Customs union, after 15 days from the date of removal of such decision;

- 4) filing of application of the legal person about its exception of the register from the date of, reception following day by customs body of the specified statement in writing.
4. The exception of the legal person of the corresponding register of the persons who are carrying out activity in sphere of customs business, in connection with its liquidation or the termination of its activity as a result of reorganisation (except for transformation of the legal person) is carried out from the date of approach of the specified events. The customs body which is carrying out conducting of the corresponding register, brings record about an exception of the legal person of such register after reception of the information on the come event.
5. In the cases provided by points 1 - 3 parts 3 present articles, the subsequent statement for inclusion in the corresponding register of the persons who are carrying out activity in sphere of customs business, can be submitted after elimination of the reasons which have formed the basis for an exception of the legal person from the corresponding register.
6. The owner of a warehouse of time storage, the owner of a customs warehouse and a customs carrier are obliged to inform the persons who placed the goods on a warehouse of time storage either a customs warehouse or have transferred the goods, being under customs control, for transportation, and also the customs body which has granted the certificate on inclusion of the legal person in the corresponding register of persons, carrying out activity in sphere of customs business (the document confirming the status of a customs carrier), on intention to stop the activity one month prior to day of filing of application on an exception of the corresponding register. During the specified term the premise of the goods on a warehouse of time storage either a customs warehouse or acceptance of the goods which are under customs control, to transportation is not supposed.
7. The customs representative is obliged to inform persons under which commission it makes customs operations, about filing of application about its exception of the corresponding register of the persons who are carrying out activity in sphere of customs

business, 15 days prior to day of giving of such statement. During the specified term the conclusion with customs applicants or other interested persons is not supposed by the customs representative of contracts.

8. In case of an exception of the corresponding register of the persons who are carrying out activity in sphere of customs business, on other bases the customs representative, a customs carrier, the owner of a warehouse of time storage and the owner of a customs warehouse are obliged to inform on it of persons to whom they render services, immediately, but not later than five days from the date of acceptance by customs body of the decision on an exception of the corresponding register.
9. The exception of the legal person of the corresponding register of the persons who are carrying out activity in sphere of customs business, does not release this person (its assignee) from a duty to finish customs operations on transportation or storage of the goods which are under customs control, or to make other actions, the duty on which fulfilment has arisen to an exception of the legal person of the corresponding register, according to the order established by the Customs code of the Customs union and the present Federal law.
10. The premise of the goods on a warehouse of time storage and on a customs warehouse is not supposed after the term specified regarding 8 present articles.
11. At coming into force of the decision of customs body about an exception of the owner of a warehouse of time storage or the owner of a customs warehouse of the corresponding register of the persons who are carrying out activity in sphere of customs business, the goods stored in a warehouse of time storage or a customs warehouse, are subject to a premise at the expense of the owner of a warehouse of time storage or a customs warehouse accordingly on other warehouse of time storage or a customs warehouse within two months from the date of, coming into force of the specified decision following day.
12. The foreign goods placed under a customs procedure of duty-free trade, are subject to a premise under other customs procedure within 15 days from the date of, coming into force of the decision following day about an exception of the owner of duty free shop of the register of owners of duty free shops, except for a case of transfer of the goods for their realisation in other duty free shop. In the specified case moving of the goods

to other duty free shop which is in region of activity of one customs body, is carried out under the supervision of this customs body, and in case of moving of the goods to the duty free shop which is in region of activity of other customs body, according to a customs procedure of customs transit.

13. From the date of, coming into force of the decision following day about an exception of the owner of duty free shop of the register of owners of duty free shops, the goods placed under a customs mode of duty-free trade, are considered for the customs purposes as the goods which are on time storage. Sale of such goods, and also a premise of other goods in duty free shop are not supposed.
14. In case of an exception of the legal person of the corresponding register of the persons who are carrying out activity in sphere of customs business, return (cancellation) of maintenance of payment of the customs duties, the taxes, given by this person at its inclusion in such register, is carried out according to chapter 16 of the present Federal law.

**Article 58. An order of conducting registers of the persons who are carrying out activity in sphere of customs business**

1. The federal enforcement authority authorised in the field of customs business, conducts registers of the persons who are carrying out activity in sphere of customs business.
2. Registers of the persons who are carrying out activity in sphere of customs business, are conducted in electronic form under the forms defined by federal enforcement authority, authorised in the field of customs business, and take place on its official site.
3. Registers of the persons who are carrying out activity in sphere of customs business, are formed on the basis of decisions accepted by customs bodies on inclusion of legal bodies in corresponding registers of the persons who are carrying out activity in sphere of customs business, about an exception of legal bodies of such registers, about modification of these registers, about stay and renewal of activity of legal bodies as the customs representative, the owner of a warehouse of time storage, the owner of a customs warehouse, the owner of duty free shop. Changes in electronic forms of registers of the persons who are carrying out activity in sphere of customs business, are brought within three working days from the date of acceptance by the authorised

customs body of the corresponding decision.

4. The federal enforcement authority authorised in the field of customs business, provides regular, is not more rare than an once in month, publication in the official publications of registers of the persons who are carrying out activity in sphere of customs business.

**Article 59. Conducting the account and representation of the reporting by the persons who are carrying out activity in sphere of customs business**

1. Conducting the account of the goods and economic operations with these goods a customs carrier, the owner of a warehouse of time storage, the owner of a customs warehouse, the owner of duty free shop is carried out according to requirements of the legislation of the Russian Federation about accounting and legislations of the Russian Federation on taxes and tax collections.
  2. Forms and an order of representation of the reporting the persons who are carrying out activity in sphere of customs business, are established according to article 177 of the present Federal law.
- § 2. The customs representative

**Article 60. The customs representative**

1. The Russian legal body included in the register of customs representatives can be the customs representative.
2. The customs representative has the right to limit sphere of the activity to fulfilment of customs operations concerning certain kinds of the goods according to the uniform Commodity nomenclature of foreign trade activities of the Customs union (further - the Commodity nomenclature of foreign trade activities) or concerning the goods which are imported into the Russian Federation and (or) taken out from the Russian Federation by certain types of transport, fulfilment of separate customs operations, and also region of activity within the limits of region of activity of one customs body (several customs bodies).
3. According to point 3 of article 12 of the Customs code of the Customs union of the relation of the customs representative with customs applicants and other interested persons are under construction on the basis of the contract. At rendering of services in



declaring the contract consists directly between the customs applicant and the customs representative.

4. Refusal of the customs representative of the contract conclusion at presence at it possibilities to render service or to perform work it is not supposed, except for cases when execution of such contract will leave for a field of activity, limited to the customs representative according to a part 2 present articles and also when the customs representative has sufficient bases to believe that actions or inactivity of the customs applicant or other interested person are illegal and attracting criminal or administrative responsibility in the field of customs business. The customs representative has not the right to give preference to one person before other person concerning the contract conclusion, except for granting of privileges concerning the price and other treaty provisions for separate categories of represented persons.
5. The customs representative can pay the customs duties, taxes if the maintenance of the customs procedure defined for declaring of the goods, provides their payment and if treaty provisions, the prisoner between the customs applicant and the customs representative, payment of the customs duties, taxes the customs representative is provided.
6. At declaring of the goods and (or) their release the customs representative bears solidary with the customs applicant or other persons represented to it a duty on payment of customs payments in the full size of the sum of customs payments subject to payment without dependence from treaty provisions of the customs representative with the customs applicant and other persons represented to it.

#### **Article 61. Conditions of inclusion of the legal person in the register of customs representatives**

1. Conditions of inclusion of the legal person in the register of customs representatives are established by article 13 of the Customs code of the Customs union.
2. According to subparagraph 2 of article 13 of the Customs code of the Customs union the size of the insurance sum in which limits the insurer undertakes to compensate harm to persons at approach of each insured event, it is caused whose property interests (according to the contract of insurance of risk of the civil liability which can come owing

to a trespass to property of represented persons or infringement of contracts with these persons), cannot be less than 20 million roubles.

3. Additional conditions of inclusion of the legal person in the register of customs representatives are:

- 1) presence in staff of the isolated structural division of the legal person through which the applicant plans to carry out the activity as the customs representative, one or more workers, each of which has the document confirming its conformity to qualifying requirements, established according to articles 63 and 64 present Federal laws (further - the expert in customs operations);
- 2) the legal body is not the state enterprise;
- 3) absence of the facts numerous (two and more times) attraction of the legal person to administrative responsibility for administrative offences in the field of the customs business, provided by articles 16.1, 16.2, 16.3, 16.15, 16.22 and a part of 3 articles 16.23 of the Code of the Russian Federation about administrative offences, during term when the legal body is considered inflicted to administrative punishment on affairs about administrative offences in the field of the customs business, provided by specified articles provided that the sum of the imposed administrative penalties in aggregate has made 250 000 roubles and more;
- 4) absence of debts on payment of customs payments at a rate of 500 000 roubles and more.

4. The certificate on inclusion in the register of customs representatives should contain:

- 1) the name of the customs representative, the instructions of its organizational-legal form and the location, identification number of the tax bearer;
- 2) data on presence of the isolated structural divisions corresponding to requirements, specified in point 1 of a part 3 present articles, with instructions of their names and the locations;
- 3) data on restriction of a field of activity of the customs representative by fulfilment of customs operations concerning certain kinds of the goods according to the Commodity nomenclature of foreign trade activities or concerning the goods which are imported into the Russian Federation and (or) taken out from the Russian Federation by certain types of transport, and also fulfilment of separate customs

operations or region of activity within the limits of region of activity of one customs body (several customs bodies);

- 4) the name of the customs body which has granted the certificate;
- 5) date of delivery of the certificate and its number.

**Article 62. The statement for inclusion in the register of customs representatives**

1. The statement for inclusion in the register of customs representatives should contain:
  - 1) the reference of the applicant in customs body with the request for inclusion in the register of customs representatives;
  - 2) data on the name, on the organizational-legal form, on the location (the mailing address and other contact information), about open bank accounts of the applicant, and also the list of its isolated structural divisions through which the applicant plans to carry out the activity as the customs representative at date of filing of application, with instructions of their locations;
  - 3) data on intention to limit sphere of the activity by fulfilment of customs operations concerning certain kinds of the goods according to the Commodity nomenclature of foreign trade activities or concerning the goods which are imported into the Russian Federation and (or) taken out from the Russian Federation by certain types of transport, fulfilment of separate customs operations, and also region of activity within the limits of region of activity of one customs body (several customs bodies) or to carry out the activity without such restrictions;
  - 4) data about available at date of filing of application in staff of the legal person (its isolated structural divisions) experts in customs operations;
  - 5) data on maintenance of payment of the customs duties, the taxes, given according to subparagraph 3 of article 13 of the Customs code of the Customs union;
  - 6) data on the contract (contracts) of insurance of risk of a civil liability of the applicant.
2. The following documents confirming declared data are applied on the statement for inclusion in the register of customs representatives:
  - 1) constituent documents of the applicant;
  - 2) the document confirming the fact of entering of record about the applicant in the Uniform state register of legal bodies;

- 3) the certificate on statement of the applicant on the account in tax department;
- 4) qualifying certificates of experts in customs operations;
- 5) orders on employment of experts in customs operations or prisoners with them labour contracts;
- 6) the documents confirming granting of maintenance of payment of the customs duties, taxes in the size established by the Customs code of the Customs union;
- 7) acknowledgement from banks about the accounts of the applicant opened in them;
- 8) the contract of insurance of risk of a civil liability of the applicant.

### **Article 63. The expert in customs operations**

1. The citizen of the Russian Federation having the higher vocational training, the handed over promotion examination and confirmed conformity of the knowledge to the promotion examination program can be the expert in customs operations. The document confirming conformity of the physical person to specified qualifying requirements, the qualifying certificate of the expert in customs operations is.
2. The expert in customs operations carries out the activity as the worker of the customs representative.

### **Article 64. Certification on conformity to qualifying requirements**

1. Certification on conformity to qualifying requirements of the persons applying for reception of the qualifying certificate of the expert in customs operations (further - certification), is spent in the form of a promotion examination. To the persons who have successfully handed over a promotion examination, the qualifying certificate of the expert in customs operations under the form confirmed by federal enforcement authority, authorised in the field of customs business stands out. The qualifying certificate of the expert in customs operations by period of validity is not limited.
2. An order of carrying out of certification by customs bodies, the list of the documents submitted together with the statement for the admission to certification, the promotion examination program, an order of its delivery and an order of delivery of qualifying certificates are defined by the federal enforcement authority authorised in the field of customs business. Thus to promotion examination delivery all persons who are meeting

the requirements, established in article 63 of the present Federal law, irrespective of their special preparation for passing an examination are supposed.

3. The expert in customs operations is obliged each two years since a year following after year of reception of the qualifying certificate of the expert in customs operations, to be trained on educational programs of improvement of professional skill in educational institutions having the state accreditation according to federal state requirements to a minimum of the maintenance of an educational program of improvement of professional skill of experts in the customs operations, established by the federal enforcement authority which is carrying out functions on development of a state policy and is standard-legal regulation in an education sphere, in coordination with the federal enforcement authority authorised in the field of customs business.

**Article 65. The bases and an order of a response of the qualifying certificate of the expert in customs operations**

1. The qualifying certificate of the expert in customs operations responds in cases:
  - 1) establishments of the fact of reception of the qualifying certificate of the expert in customs operations with use of false documents;
  - 2) introductions into validity of a sentence of the court providing punishment in the form of deprivation of the right to be engaged by activity as the expert in customs operations during certain term;
  - 3) infringements by the expert in customs operations of the requirements established by point 2 of article 16 of the Customs code of the Customs union;
  - 4) numerous (two and more times) attraction of the expert in customs operations to administrative responsibility for fulfilment of administrative offences in the field of the customs business, provided by articles 16.1, 16.2, 16.3, 16.15 and 16.22 Codes of the Russian Federation about administrative offences, during term when it is considered inflicted to administrative punishment on affairs about the administrative offences provided by specified articles;
  - 5) infringements by the expert in customs operations of the requirement about training passage under programs of the improvement of professional skill established by a part of 3 articles 64 of the present Federal law.

2. The decision on a response of the qualifying certificate of the expert in customs operations is accepted by the federal enforcement authority authorised in the field of customs business, and (or) the customs bodies authorised by it. By the specified bodies it is taken out *мотивированное* the decision on a response of the qualifying certificate of the expert in customs operations. The copy of the specified decision goes to the person in which relation this decision is taken out, within three days from the date of its removal.
3. The person, the qualifying certificate of the expert in which customs operations is withdrawn, has the right to appeal against against the decision on a response of the specified qualifying certificate according to chapter 3 of the present Federal law.
4. The person, the qualifying certificate of the expert in which customs operations is withdrawn, has not the right to address repeatedly with the statement for reception of the specified qualifying certificate:
  - 1) within one year from the date of decision-making on a response of the qualifying certificate if this certificate is withdrawn on the bases provided by points 1 and 3 parts of 1 present article;
  - 2) during the term provided by a sentence which has entered validity of court if the qualifying certificate is withdrawn on the basis provided by point 2 of a part of 1 present article;
  - 3) during term when the person is considered inflicted to administrative punishment on affairs about administrative offences in the field of the customs business, provided by articles 16.1, 16.2, 16.3, 16.15 and 16.22 Codes of the Russian Federation about administrative offences if the qualifying certificate is withdrawn on the basis provided by point 4 of a part of 1 present article.

§ 3. A customs carrier

#### **Article 66. A customs carrier**

1. Customs bodies include the Russian legal bodies in the register of customs carriers.
2. Relations of a customs carrier with senders of the goods or forwarding agents are carried out on the basis of the contract. Refusal of a customs carrier of the contract conclusion at presence at this customs carrier of possibility to carry out transportation of the goods it is

not supposed, except for cases when there are sufficient bases to believe that actions or inactivity of the sender of the goods or the forwarding agent are illegal and can entail criminal or administrative responsibility in the field of customs business. The customs carrier has not the right to give preference to one person before other person concerning the contract conclusion, except for granting of privileges concerning the price and other treaty provisions for separate categories of represented persons.

3. The customs carrier fulfils the duties provided by article 21 of the Customs code of the Customs union.
4. According to subparagraph 2 of article 20 of the Customs code of the Customs union the basis for an exception of a customs carrier of the register of customs carriers is non-observance of the duties provided by subparagraphs 1 by it - 3 articles 21 of the Customs code of the Customs union. Non-observance acknowledgement by a customs carrier of such duties is its attraction to administrative responsibility for administrative offences in the field of the customs business, provided by article 16.1 and (or) a part of 1 article 16.9 of the Code of the Russian Federation about administrative offences, during term when the person is considered inflicted to administrative punishment on affairs about administrative offences in the field of the customs business, provided by specified articles provided that the sum of the imposed administrative penalties, including in aggregate, has made 250 000 roubles and more, except for a case specified regarding 5 present articles.
5. In case within a year previous last administrative offence, the quantity of transportations on procedure of customs transit has exceeded 4 000 transportations which are carried out by motor transport, or 300 transportations which are carried out by air transport, or 5 000 transportations which are carried out by rail, or 100 transportations which are carried out by a sailing charter, the sum of the imposed administrative penalties in aggregate should make 800 000 roubles and more.

**Article 67. Conditions of inclusion of the legal person in the register of customs carriers**

1. Conditions of inclusion of the legal person in the register of customs carriers are established by article 19 of the Customs code of the Customs union.
2. According to subparagraph 7 of article 19 of the Customs code of the Customs union a

condition of inclusion of the legal person in the register of customs carriers is absence of the facts of attraction within one year about day of the reference in customs body to administrative responsibility for administrative offences in the field of the customs business, provided by articles 16.1, 16.2, 16.3, 16.9, 16.11, 16.15 and parts of 2 and 3 articles 16.23 of the Code of the Russian Federation about administrative offences.

**Article 68. The statement for inclusion in the register of customs carriers**

1. The statement for inclusion in the register of customs carriers should contain:
  - 1) the reference in customs body with the request for inclusion in the register of customs carriers;
  - 2) data on the name, on the organizational-legal form, on the location (the mailing address and other contact information), about open bank accounts of the applicant;
  - 3) data on term of realisation by the applicant of activity on transportation of cargoes;
  - 4) data about being in possession and using of the applicant vehicles of the international transportation (total, data on an assumption of the specified vehicles to transportation of the goods under customs seals and the seals) which are supposed to be used the applicant at realisation of activity as a customs carrier, including about vehicles, the suitable goods for transportation under customs seals and the seals;
  - 5) data on maintenance of payment of the customs duties, the taxes, given according to subparagraph 2 of article 19 of the Customs code of the Customs union.
2. Allowing documents are applied on the statement for inclusion in the register of customs carriers on activity realisation on transportation of cargoes if such kind of activity according to the legislation of the Russian Federation is carried out on the basis of corresponding permissions (licences), and also the confirming declared data following documents:
  - 1) constituent documents of the applicant;
  - 2) the document confirming the fact of entering of record about the applicant in the Uniform state register of legal bodies;
  - 3) the certificate on statement of the applicant on the account in tax department;
  - 4) the documents confirming the right of possession and using of the applicant by vehicles of the international transportation which are supposed to be used at



realisation of activity as a customs carrier;

- 5) certificates on an assumption of vehicles of the international transportation to transportation of the goods under customs seals and the seals if they are available;
- 6) the documents confirming granting of maintenance of payment of the customs duties, taxes in the size established by the Customs code of the Customs union;
- 7) acknowledgement from banks about the accounts of the applicant opened in them;
- 8) contracts of transportation of the cargoes, confirming realisation by the applicant of activity on transportation of cargoes within not less than two years for reference date in customs body.

§ 4. The owner of a warehouse of time storage

#### **Article 69. The owner of a warehouse of time storage**

1. The Russian legal body included in the register of owners of warehouses of time storage can be the owner of a warehouse of time storage.
2. Warehouses of time storage can be the open or closed type. Warehouses of time storage are warehouses of open type if they are accessible to use by any persons. Warehouses of time storage are warehouses of the closed type if they are intended for storage of the goods of the owner of the given warehouse or for storage of the certain goods, including limited in a turn and (or) demanding special storage conditions. The owner of a warehouse of time storage has the right to limit sphere of the activity by definition of type of a warehouse of time storage.
3. Relations of the owner of a warehouse of time storage with the persons placing the goods on storage, are carried out on the basis of the contract. Refusal of the owner of a warehouse of time storage of the contract conclusion at presence at it possibility to carry out storage of the goods is not supposed, except for a case when execution of such contract will leave for a field of activity limited to the owner of a warehouse of time storage according to a part of 2 present articles or when there are sufficient bases to believe that actions or inactivity of the person placing the goods on storage, are illegal and attracting criminal or administrative responsibility in the field of customs business. The owner of a warehouse of time storage has not the right to give preference to one person before other person concerning the contract conclusion, except for granting of

privileges concerning the price and other treaty provisions for separate categories of represented persons.

4. The owner of a warehouse of time storage fulfils the duties provided by article 26 of the Customs code of the Customs union.
5. According to subparagraph 2 of article 25 of the Customs code of the Customs union the owner of a warehouse of time storage is excluded from the register of owners of warehouses of time storage for non-observance of the duties provided by subparagraphs 1 - 5, 7 and 8 articles 26 of the Customs code of the Customs union. Acknowledgement of non-observance of such duties is attraction of the owner of a warehouse of time storage to administrative responsibility for an administrative offence in the field of the customs business, 1 article 16,9 of the Code of the Russian Federation provided by a part about administrative offences, and (or) numerous (two and more times) attraction of the owner of a warehouse of time storage to administrative responsibility for administrative offences in the field of the customs business, provided by articles 16,13, 16,14, 16,15, parts of 2 and 3 articles 16,23 of the Code of the Russian Federation about administrative offences, during term when the person is considered inflicted to administrative punishment on affairs about the administrative offences provided by specified articles provided that the sum of the imposed administrative penalties under specified articles, including on set, has made 500 000 roubles and more.

**Article 70. Conditions of inclusion of the legal person in the register of owners of warehouses of time storage**

1. Conditions of inclusion of the legal person in the register of owners of warehouses of time storage are established by article 24 of the Customs code of the Customs union.
2. According to subparagraph 1 of point 1 of article 24 of the Customs code of the Customs union a condition of inclusion of the legal person in the register of owners of warehouses of time storage is the finding in the property, economic conducting, an operational administration or rent of premises and (or) the open areas which are intended for use as a warehouse of time storage and meeting the requirements, established by article 71 of the present Federal law.
3. According to subparagraph 2 of point 1 of article 24 of the Customs code of the Customs

union the size of the insurance sum in which limits the insurer undertakes to compensate harm to persons at approach of each insured event, it is caused whose property interests (according to the contract of insurance of risk of the civil liability which can come owing to a trespass to the goods of other persons who are stored, or infringements of other conditions of contracts of storage with other persons), pays off proceeding from a useful area if as a warehouse of time storage the open area is used, and (or) useful volume if as a warehouse of time storage the premise is used, and is defined from calculation of 3 500 roubles for each full and incomplete square metre of a useful area and (or) from calculation of 1 000 roubles for each full and incomplete cubic metre of useful volume, but cannot make less than 2 million roubles.

4. The requirements established by a part of 3 present articles, to owners of warehouses of time storage of the closed type, the goods of the owner of a warehouse intended for storage, are not applied.
5. According to subparagraph 4 of point 1 of article 24 of the Customs code of the Customs union a condition of inclusion of the legal person in the register of owners of warehouses of time storage is absence at it the facts numerous (two and more times) attraction within one year about day of the reference in customs body to administrative responsibility for offences in the field of the customs business, 1 articles 16.9 provided by a part, articles 16.13, 16.14, 16.15, parts of 2 and 3 articles 16.23 of the Code of the Russian Federation about administrative offences.
6. An additional condition of inclusion of the legal person in the register of owners of warehouses of time storage is granting of maintenance of payment of the customs duties, taxes according to article 74 of the present Federal law.
7. The certificate on inclusion in the register of owners of warehouses of time storage contains:
  - 1) the name of the owner of a warehouse of time storage, instructions of its organizational-legal form and the location, identification number of the tax bearer;
  - 2) type of a warehouse of time storage;
  - 3) data on the location of a premise and (or) the open area of a warehouse of time storage;
  - 4) data on the sizes of useful volume of a premise and (or) an open area useful area;

- 5) the name of the customs body which has granted the certificate;
- 6) date of delivery of the certificate and its number.

**Article 71. Requirements to arrangement, the equipment and the location of warehouses of time storage**

1. Premises and (or) the open areas intended for use as a warehouse of time storage, should be equipped and equipped so that to provide safety of the goods, to exclude access to them of extraneous persons (not being workers of the warehouse, not possessing with powers concerning the goods or the persons not being representatives possessing such powers) and also to provide possibility of carrying out concerning these goods of customs control.
2. To premises and (or) to the open areas intended for use as a warehouse of time storage, the protected territory with a firm covering (asphalt, concrete or other this sort of covering), equipped for parking of the vehicles transporting the goods, including the vehicles transporting the goods on territory of the Russian Federation, during time necessary for end of a customs procedure of customs transit should adjoin. The given requirement is not applied to premises and (or) to the open areas intended for use as a warehouse of time storage which is located in a check point and to which the goods according to a customs procedure of customs transit will not be delivered. The specified territory is a zone of customs control. The vehicles transporting the goods being under customs control, can drive on the specified territory at any time.
3. For entrance of the vehicle transporting the goods being under customs control, on the territory specified regarding 2 present article and its finding on it during time necessary for end of a customs procedure of customs transit, the payment is not raised.
4. Following demands are made to arrangement, the equipment and the location of a warehouse of time storage:
  - 1) presence of access roads (depending on a type of transport);
  - 2) an arrangement of the premises intended for a warehouse of time storage of open type, only in land buildings or the constructions concerning real estate;
  - 3) presence of the equipped place for carrying out of customs inspection of the goods and the vehicles, allowing to carry out customs inspection at any time year without

- damage drawing to the examined goods;
- 4) a protection of the adjoining territory specified regarding 2 present articles. If technological features of functioning of a warehouse of time storage do impossible or inexpedient a protection of adjoining territory under the customs decision the specified territory can be designated in an order established for a designation of zones of customs control;
  - 5) a protection or a designation on open area district if it is used as a warehouse of time storage (considering specificity of a warehouse depending on a type of transport at moving of the goods and vehicles from customs border of the Russian Federation to a warehouse of time storage);
  - 6) the territory of a warehouse of time storage should not include the objects which have been not connected with functioning of a warehouse of time storage and maintenance of its work;
  - 7) presence in a warehouse of time storage of the equipped and specially adapted premise intended for storage of the goods which can harm other goods or demand special storage conditions (if in the specified warehouse storage of such goods is supposed);
  - 8) presence of check-points and corresponding means of maintenance of control over moving of the goods and vehicles through borders of territory of a warehouse of time storage;
  - 9) the customs body establishes maintenance with means of customs control of sharing and radioactive materials, necessity, quantity and which type in coordination with higher customs body at observance of technical regulations and the national standards operating in the Russian Federation. The type of means for carrying out of radiating control, criteria of decision-making on their necessity and about quantity defines the federal enforcement authority authorised in the field of customs business;
  - 10) the customs body establishes presence of customs x-ray technics, necessity and which quantity in coordination with higher customs body. The type of customs x-ray technics, criteria of decision-making on its necessity and quantity defines the federal enforcement authority authorised in the field of customs business;
  - 11) presence of the weight equipment with various limits of the weighing providing

possibility of weighing of the goods, assumed for placing in a warehouse of time storage, in particular on паллетах, pallets and other adaptations usually applied to transportation of the goods which it is planned to store in a warehouse of time storage;

- 12) presence of the automated system of the account of the goods, compatible to the software products resolved for use by customs body;
  - 13) presence telephone and a fax communication, office equipment and the multiplying technics;
  - 14) a transfer possibility to customs body in electronic form the data containing in the reporting about the goods, being in a warehouse of time storage, and reception in electronic form from customs body of data on release of the goods which are in a warehouse of time storage;
  - 15) presence of погрузо-unloading technics (auto-loaders, electroloaders and electropenalties, mechanical carts, cranes, lifts and other погрузо-unloading technics);
  - 16) presence of electronic system of placing and the account of the goods (for the warehouses of the time storage equipped automated ячейной with system of storage of the goods), compatible to the software products used by customs bodies, and allowing customs body to supervise placing and a finding of the goods in cells, and also carrying out of surveys, measurements, recalculations, weighings of the goods by workers of a warehouse and the persons possessing powers concerning the given goods with definition of date and time of carrying out of specified operations;
  - 17) the warehouse of time storage of open type should settle down in sufficient affinity from transport sites and transport highways;
  - 18) the warehouse of time storage should settle down within indissoluble territory on perimeter;
  - 19) the warehouse of time storage cannot settle down on mobile vehicles or the mobile transport equipment of any kinds.
5. The federal enforcement authority authorised in the field of customs business, has the right to establish additional and (or) other requirements to arrangement, the equipment,

the location of a warehouse of time storage and adjoining territory to it in case of an arrangement of a warehouse of time storage in a check point or in a place approached to Frontier of the Russian Federation, including proceeding from specialisation, carrying capacity and the check point equipment at which observance in territory of a warehouse of time storage the customs body will take place.

6. Under the decision of customs body of the requirement to arrangement and the equipment and the location of warehouses of the closed type, specified in points 6, 11, 15 and 18 parts 4 present articles, proceeding from specificity хранения the goods can not be applied, if the criteria established by a part of 1 present article are observed.

**Article 72. The statement for inclusion in the register of owners of warehouses of time storage**

1. The statement for inclusion in the register of owners of warehouses of time storage should contain:
  - 1) the reference of the applicant in customs body with the request for inclusion in the register of owners of warehouses of time storage;
  - 2) data on the name, on the organizational-legal form, on the location, on open bank accounts of the applicant;
  - 3) data on type of a warehouse of time storage (for a warehouse of time storage of the closed type);
  - 4) data on premises and (or) about the open areas being in possession of the applicant and intended for use as a warehouse of time storage, about their location, arrangement, the equipment and about material equipment;
  - 5) data on the contract (contracts) of insurance of risk of a civil liability of the applicant;
  - 6) data on granting of maintenance of payment of the customs duties, taxes;
  - 7) data on the sizes of useful volume of a premise and (or) a useful area of the open area, intended for use as a warehouse of time storage.
2. The following documents confirming declared data are applied on the statement for inclusion in the register of owners of warehouses of time storage:
  - 1) constituent documents of the applicant;

- 2) the documents confirming the fact of entering of record about the applicant in the Uniform state register of legal bodies;
- 3) the certificate on statement of the applicant on the account in tax department;
- 4) the documents confirming the right of possession by premises and (or) the open areas intended for use as a warehouse of time storage;
- 5) plans and drawings of premises and (or) the open areas intended for use as a warehouse of time storage;
- 6) acknowledgement from banks about the accounts of the applicant opened in them;
- 7) the contract of insurance of risk of a civil liability of the applicant;
- 8) the documents confirming granting of maintenance of payment of the customs duties, taxes;
- 9) the settlement documentation on which basis the useful volume of a premise and (or) the open area is defined;
- 10) the allowing documents confirming the right of the applicant to carry out storage of the goods of separate categories, if presence of such documents is provided by the legislation of the Russian Federation (in case the applicant plans storage of the goods demanding such allowing documents);
- 11) other documents represented by the applicant for acknowledgement of declared data under its discretion.

**Article 73. Definition of useful volume and (or) a useful area of a warehouse of time storage**

1. Useful volume and (or) a useful area of a warehouse of time storage is the total amount of a premise and (or) a total area of the open area which the applicant plans to use for realisation of storage of the goods which are under customs control, taking into account requirements of sanitary-and-epidemiologic control, fire supervision and other kinds of the state control (supervision) established by the legislation of the Russian Federation. In useful volume and (or) a useful area of a warehouse of time storage, in particular, do not join:
  - 1) the places intended for carrying out of customs inspection, including with use of customs x-ray technics (other customs equipment), and the places equipped for



- weighing of the goods;
  - 2) the places intended for storage of the goods in cases, defined by article 145 of the Customs code of the Customs union;
  - 3) technological passes (prodrivings) and the premises (area) occupied with the technological warehouse equipment.
2. Useful volume and (or) a useful area of a warehouse of time storage are defined by the applicant independently with drawing up of the corresponding settlement documentation given to customs body at inclusion in the register of owners of warehouses of time storage.

**Article 74. The size of maintenance of payment of the customs duties, taxes**

The size of maintenance of payment of the customs duties, taxes at realisation of activity as the owner of a warehouse of time storage cannot be less:

- 1) 2,5 million roubles and in addition 300 roubles for each full and incomplete cubic metre of useful volume of a premise if as a warehouse of time storage the premise is used, and (or) 1 000 roubles for each full and incomplete square metre of a useful area if as a warehouse of time storage the open area, for owners of warehouses of time storage of open type is used;
- 2) 2,5 million roubles for owners of warehouses of time storage of the closed type.

§ 5. The owner of a customs warehouse

**Article 75. The owner of a customs warehouse**

- 1. The Russian legal body included in the register of owners of customs warehouses can be the owner of a customs warehouse.
- 2. According to point 2 of article 233 of the Customs code of the Customs union customs warehouses can be the open or closed type. The owner of a customs warehouse has the right to limit sphere of the activity by definition of type of a customs warehouse.
- 3. Relations of the owner of a customs warehouse with the persons placing the goods on storage, are under construction on a contractual basis. Refusal of the owner of a customs warehouse of the contract conclusion at presence at it possibility to carry out storage of the goods is not supposed, except for a case when execution of such contract will leave

for a field of activity, limited to the owner of a customs warehouse according to a part 2 present articles or if there are sufficient bases to believe that actions or inactivity of the person placing the goods on storage, are illegal and attracting criminal or administrative responsibility in the field of customs business.

4. The owner of a customs warehouse has not the right to give preference to one person before other person concerning the contract conclusion, except for granting of privileges concerning the price and other treaty provisions for separate categories of represented persons.
5. The owner of a customs warehouse fulfils the duties provided by article 31 of the Customs code of the Customs union.
6. According to subparagraph 2 of article 30 of the Customs code of the Customs union the owner of a customs warehouse is excluded from the register of owners of customs warehouses for non-observance of the duties provided by subparagraphs 1 - 6, 8 and 9 articles 31 of the Customs code of the Customs union. Acknowledgement of non-observance of such duties is numerous (two and more times) attraction of the owner of a customs warehouse to administrative responsibility for administrative offences in the field of the customs business, provided articles 16.13, 16.14, 16.15, parts of 2 and 3 articles 16.23 of the Code of the Russian Federation about administrative offences, during term when the person is considered inflicted to administrative punishment on affairs about the administrative offences, provided by specified articles provided that the sum of the imposed administrative penalties under specified articles in aggregate has made 250 000 roubles and more.

**Article 76. Conditions of inclusion of the legal person in the register of owners of customs warehouses**

1. Conditions of inclusion of the legal person in the register of owners of customs warehouses are established by article 29 of the Customs code of the Customs union.
2. According to subparagraph 1 of point 1 of article 29 of the Customs code of the Customs union a condition of inclusion of the legal person in the register of owners of customs warehouses is the finding in the property, economic conducting, an operational administration or rent of premises and (or) the open areas which are intended for use as

a customs warehouse and meeting the requirements, established by article 80 of the present Federal law.

3. According to subparagraph 2 of point 1 of article 29 of the Customs code of the Customs union the size of the insurance sum in which limits the insurer undertakes to compensate harm to persons at approach of each insured event, it is caused whose property interests (according to the contract of insurance of risk of the civil liability which can come owing to a trespass to the goods of other persons who are stored, or infringements of other conditions of contracts of storage with other persons), 1 000 roubles for each full and incomplete cubic metre of useful volume if as a customs warehouse the premise is used are defined from calculation of 3 500 roubles for each full and incomplete square metre of a useful area if as a customs warehouse the open area is used, or, but there can not be less than 2 million roubles. The requirements established by the present part, are not applied to owners of customs warehouses of the closed type intended for storage of the goods of the owner of the given warehouse.
4. According to subparagraph 4 of point 1 of article 29 of the Customs code of the Customs union a condition of inclusion of the legal person in the register of owners of customs warehouses is absence of the facts numerous (two and more times) attraction within one year about day of the reference in customs body to administrative responsibility for administrative offences in the field of the customs business, 1 articles 16.9 provided by a part, articles 16.13, 16.14, 16.15, parts of 2 and 3 articles 16.23 of the Code of the Russian Federation about administrative offences.
5. An additional condition of inclusion of the legal person in the register of owners of customs warehouses is granting of maintenance of payment of the customs duties, taxes according to article 79 of the present Federal law.
6. The certificate on inclusion in the register of owners of customs warehouses should contain:
  - 1) the name of the owner of a customs warehouse, instructions of its organizational-legal form and the location, identification number of the tax bearer;
  - 2) type of a customs warehouse;
  - 3) the location of a premise and (or) the open area of a customs warehouse;
  - 4) data on the sizes of useful volume of a premise and (or) an open area useful area;

- 5) the name of the customs body which has granted the certificate;
- 6) date of delivery of the certificate and its number.

**Article 77. The statement for inclusion in the register of owners of customs warehouses**

1. The statement for inclusion should include in the register of owners of customs warehouses:
  - 1) the reference of the applicant in customs body with the request for inclusion in the register of owners of customs warehouses;
  - 2) data on the name, on the organizational-legal form, on the location, on open bank accounts of the applicant;
  - 3) data on type of a customs warehouse (for a warehouse of the closed type also a substantiation of necessity and expediency of a choice of a warehouse of this kind);
  - 4) data on premises and (or) about the open areas being in possession of the applicant and intended for use as a customs warehouse, about their location, arrangement, the equipment and about material equipment;
  - 5) data on granting of maintenance of payment of the customs duties, taxes;
  - 6) data on the contract (contracts) of insurance of risk of a civil liability of the applicant, provided by subparagraph 2 of point 1 of article 29 of the Customs code of the Customs union at opening of a customs warehouse of open type.
2. The following documents confirming declared data are applied on the statement for inclusion in the register of owners of customs warehouses:
  - 1) constituent documents of the applicant;
  - 2) the document confirming the fact of entering of record about the applicant in the Uniform state register of legal bodies;
  - 3) the certificate on statement of the applicant on the account in tax department;
  - 4) the documents confirming the right of possession by premises and (or) the open areas intended for use as a customs warehouse;
  - 5) plans and drawings of premises and (or) the open areas intended for use as a customs warehouse;
  - 6) the documents confirming granting of maintenance of payment of the customs duties, taxes;

- 7) acknowledgement from banks about the accounts opened in them;
- 8) the settlement documentation on which basis the useful volume of a premise and (or) an open area useful area is defined;
- 9) the contract of insurance of risk of a civil liability of the applicant.

**Article 78. Definition of useful volume and a useful area of a customs warehouse**

1. Useful volume and (or) a useful area of a customs warehouse are total amount of a premise and (or) a total area of the open area which the applicant plans to use for realisation of storage of the goods placed under a customs procedure of a customs warehouse, taking into account requirements of sanitary-and-epidemiologic control, fire supervision and other kinds of the state control (supervision) established by the legislation of the Russian Federation. In useful volume and (or) a useful area of a customs warehouse, in particular, do not join:
  - 1) the places intended for carrying out of customs inspection, including with use of customs x-ray technics (other customs equipment), and the places equipped for weighing of the goods;
  - 2) technological passes (prodrivings) and the premises (area) occupied with the technological warehouse equipment.
2. Useful volume and (or) a useful area of a customs warehouse are defined by the owner of a customs warehouse independently with drawing up of the corresponding settlement documentation given to customs body at inclusion in the register of owners of customs warehouses.

**Article 79. The size of maintenance of payment of the customs duties, taxes**

The size of maintenance of payment of the customs duties, taxes at realisation of activity as the owner of a customs warehouse cannot be less:

- 1) 2,5 million roubles and in addition 300 roubles for each full and incomplete cubic metre of useful volume of a premise if as a customs warehouse the premise is used, for owners of customs warehouses of open type, and (or) 1 000 roubles for each full and incomplete square metre of a useful area if as a customs warehouse the open area is used;

- 2) 2,5 million roubles for owners of customs warehouses of the closed type.

**Article 80. Requirements to arrangement, the equipment and the location of a customs warehouse**

1. Premises and (or) the open areas intended for use as a customs warehouse, should be equipped and equipped so that to provide safety of the goods, to exclude access to them of extraneous persons (the persons who are not workers of a warehouse, not possessing with powers concerning the goods or the persons not being representatives possessing such powers) and also to provide possibility of carrying out concerning these goods of customs control. The location of a customs warehouse is defined taking into account interests of the organisations which are carrying out trading activity, and other interested persons.
2. Following demands are made to arrangement, the equipment and the location of a customs warehouse:
  - 1) the premises intended for use as a customs warehouse, settle down only in land buildings or the constructions concerning real estate (for customs warehouses of open type). The customs warehouse cannot settle down on mobile vehicles or the mobile transport equipment;
  - 2) presence of access roads (depending on a type of transport);
  - 3) presence of the razgruzochno-loading platform adjoining to a premise of a customs warehouse;
  - 4) the territory of a customs warehouse should have a protection, check-point (check-points) and to be indissoluble on perimeter;
  - 5) territory and premises of a customs warehouse should have a designation "the Customs warehouse" in Russian and English languages;
  - 6) territory and premises of a customs warehouse should not include the objects which have been not connected with functioning of a customs warehouse and maintenance of its work;
  - 7) the premises intended for storage of the goods which demand special storage conditions (if storage of such goods under customs locks is supposed) should be under customs locks allocated, equipped and specially adapted;

- 8) should be under customs locks allocated and designated any comprehensible to the owner of a customs warehouse in the way (a protective tape, partitions, the technological passes designated by corresponding tablets and inscriptions) of the area:  
For storage before export from a customs warehouse of the goods in which relation action of a customs procedure of a customs warehouse is finished;  
For the goods in which relation the customs declaration with the declared customs procedure of a customs warehouse after end of a customs procedure of customs transit is submitted;  
For storage of the goods placed under a customs procedure of export according to point 2 of article 234 of the Customs code of the Customs union;
  - 9) presence of the weight equipment with various limits of the weighing providing possibility of weighing of the goods, assumed for placing under customs locks, in particular on паллетах, pallets and other adaptations usually applied to transportation;
  - 10) presence telephone and a fax communication, the multiplying technics;
  - 11) presence of the automated system of the account of the goods, compatible to the software products resolved for use by customs body;
  - 12) presence of electronic system of placing and the account of the goods (for the customs warehouses equipped automated ячейной with system of storage of the goods), compatible to the software products used by customs bodies, and allowing customs body to supervise:  
Placing and finding of the goods in cells;  
Carrying out of surveys, measurements, recalculations, weighings of the goods by workers of a warehouse and the persons possessing powers concerning the given goods, with definition of date and time of carrying out of the specified operations;
  - 13) each warehouse place with a view of identification of the goods stored under customs locks, should be supplied by the inquiry containing data:  
About declaration slip number on the goods;  
About weight of the goods;  
About a purge date of the goods under customs locks.
3. Change of the location and specified in point 8 of a part 2 present articles of the areas is

supposed the sizes with the subsequent informing in writing customs body within three working days and provided that the total amount (total area) of the premise (open area) used for realisation of storage of the goods, placed under a customs procedure of a customs warehouse, does not exceed volume (area) in which relation maintenance of payment of the customs duties, taxes is given.

§ 6. The owner of duty free shop

#### **Article 81. The owner of duty free shop**

1. The Russian legal body included in the register of owners of duty free shops can be the owner of duty free shop.
2. The owner of duty free shop fulfils the duties provided by article 36 of the Customs code of the Customs union.
3. According to subparagraph 2 of article 35 of the Customs code of the Customs union the owner of duty free shop is excluded from the register of owners of duty free shops for non-observance of the duties provided by article 36 of the Customs code of the Customs union. Acknowledgement of non-observance of such duties is attraction of the owner of duty free shop to administrative responsibility for an administrative offence in the field of the customs business, 1 article 16.9 of the Code of the Russian Federation provided by a part about administrative offences, and (or) numerous (two and more times) attraction of the owner of duty free shop to administrative responsibility for administrative offences in the field of the customs business, provided by articles 16.2, 16.3, 16.14, 16.15, 16.19, parts of 2 and 3 articles 16.23 of the Code of the Russian Federation about administrative offences, during term when the person is considered inflicted to administrative punishment on affairs about the administrative offences provided by specified articles provided that the sum of the imposed administrative penalties under specified articles makes, including on set, 250 000 roubles and more.

#### **Article 82. Conditions of inclusion of the legal person in the register of owners of duty free shops**

1. Conditions of inclusion of the legal person in the register of owners of duty free shops are established by article 34 of the Customs code of the Customs union.



2. According to subparagraph 1 of article 34 of the Customs code of the Customs union a condition of inclusion of the legal person in the register of owners of duty free shops is the finding in the property, economic conducting, an operational administration or rent of premises, suitable for use as duty free shop and meeting the requirements, established by article 84 of the present Federal law.
3. According to subparagraph 4 of article 34 of the Customs code of the Customs union a condition of inclusion of the legal person in the register of owners of duty free shops is absence of the facts numerous (two and more times) attraction within one year about day of the reference in customs body to administrative responsibility for offences in the field of the customs business, provided by articles 16,2, 16,13, 16,14, 16,19, a part of 3 articles 16,23 of the Code of the Russian Federation about administrative offences.
4. An additional condition of inclusion of the legal person in the register of owners of duty free shops is granting of maintenance of payment of the customs duties, taxes at a rate of not less 2,5 million roubles.
5. Before inclusion of the legal person in the register of owners of duty free shops duty free shop opening should be co-ordinated according to the legislation of the Russian Federation on Frontier of the Russian Federation.
6. The certificate on inclusion in the register of owners of duty free shops should contain:
  - 1) the name of the owner of duty free shop, instructions of its organizational-legal form and the location, identification number of the tax bearer;
  - 2) the location of a trading floor of duty free shop;
  - 3) the location of a warehouse of duty free shop;
  - 4) data on the area of a warehouse of duty free shop;
  - 5) the name of the customs body which has granted the certificate;
  - 6) date of delivery of the certificate and its number.

**Article 83. The statement for inclusion in the register of owners of duty free shops**

1. The statement for inclusion should include in the register of owners of duty free shops:
  - 1) the reference of the applicant in customs body with the request for inclusion in the register of owners of duty free shops;
  - 2) data on the name, on the organizational-legal form, on the location, on open bank

- accounts of the applicant;
  - 3) data on the premises being in possession of the applicant and intended for use as duty free shop, on their location, arrangement, the equipment and on material equipment;
  - 4) data on granting of maintenance of payment of the customs duties, taxes;
  - 5) data on registration or allowing documents on retail trade;
  - 6) data on the coordination of opening of duty free shop according to order of an establishment of a mode in check points.
2. The following documents confirming declared data are applied on the statement for inclusion in the register of owners of duty free shops:
- 1) constituent documents of the applicant;
  - 2) the document confirming the fact of entering of record about the applicant in the Uniform state register of legal bodies;
  - 3) the certificate on statement of the applicant on the account in tax department;
  - 4) the documents confirming the right of possession by the applicant by premises, intended for use as duty free shop;
  - 5) plans and drawings of the premises intended for use as duty free shop;
  - 6) the documents confirming granting of maintenance of payment of the customs duties, taxes;
  - 7) acknowledgement from banks about the accounts of the applicant opened in them;
  - 8) registration or allowing documents on retail trade.

**Article 84. Requirements to arrangement, the equipment and the duty free shop location**

1. Duty free shop premises can consist of trading floors, subsidiary premises, warehouses. The specified premises should be equipped so that to provide sale of the goods exclusively in duty free shop trading floors, safety of the goods and possibility of carrying out concerning them customs control.
2. Subsidiary premises and a duty free shop warehouse should be equipped and equipped so that to exclude access to the goods of extraneous persons being in these premises (the persons who are not workers of duty free shop, not possessing with powers

concerning the goods or the persons not being representatives possessing powers) and also to provide imposing possibility on the specified premises of means of customs identification.

3. Following demands are made to arrangement, the equipment and the duty free shop location:

- 1) the duty free shop territory should not include the objects which have been not connected with its functioning and maintenance of its work;
- 2) a duty free shop warehouse can be only a premise. Use as a warehouse of duty free shop of the open areas is not supposed. In a duty free shop warehouse corridors for pass of persons, platforms, вестибюли, is administrative-household and technical premises, and also places for storage packing and обязательных materials, technology equipment, stock, container, harvesters, a packing waste cannot settle down. In a duty free shop warehouse there should be a weight equipment with various limits of the weighing, providing possibility of weighing of the goods assumed to realisation in duty free shop;
- 3) duty free shop premises should settle down so that to exclude possibility of receipt or withdrawal of the goods besides customs control;
- 4) duty free shop trading floors should be located so that possibility оставления the goods got in duty free shop, in customs territory of the Customs union, including by transfer to their physical persons remaining in this territory has been excluded;
- 5) trading floors of duty free shops should be outside of a place defined for carrying out of customs control of the goods, taken out by physical persons at following of these persons through customs border of the Customs union;
- 6) trading floors of duty free shops should settle down so that possibility of access to these halls of the physical persons driving on customs territory of the Customs union has been excluded;
- 7) the duty free shop warehouse can settle down out of places of moving of the goods through customs border of the Customs union, but within region of activity of customs body in which the duty free shop functions.

4. Use of trading floors, subsidiary premises and a warehouse of duty free shop for storage and realisation of the goods which have been not declared to a customs procedure of

duty-free trade, is not supposed.

5. The requirements established by present article, do not extend on the duty free shops specified regarding 1 article 294 of the present Federal law.

## Chapter 6. The authorised economic operator

### **Article 85. The authorised economic operator**

According to article 38 of the Customs code of the Customs union the legal body registered according to the legislation of the Russian Federation, carrying out import of the goods to the Russian Federation for use in industrial both other enterprise activity and export of the goods from the Russian Federation, included in the register of the authorised economic operators can be the authorised economic operator.

### **Article 86. The special simplifications given to the authorised economic operator**

1. According to point 1 of article 41 of the Customs code of the Customs union following special simplifications can be given the authorised economic operator:
  - 1) time storage of the goods in premises, on the open areas and other territories of the authorised economic operator without its inclusion in the register of owners of warehouses of time storage;
  - 2) release of the goods before giving of the customs declaration according to article 197 of the Customs code of the Customs union;
  - 3) carrying out of the customs operations connected with release of the goods, being in premises, on the open areas and other territories of the authorised economic operator, including end of a customs procedure of customs transit concerning the goods following to the authorised economic operator at their import to the Russian Federation, according to a part of 3 articles 87 of the present Federal law;
  - 4) other special simplifications provided by the customs legislation of the Customs union, including preliminary customs declaring of the goods, including with giving incomplete and (or) the periodic customs declaration, giving of the incomplete customs declaration and periodic customs declaring according to articles 193 and 194 Customs codes of the Customs union and with articles 211 - 215 present Federal laws.

2. The government of the Russian Federation according to the customs legislation of the Customs union has the right to define the inventory in which relation the special simplifications given to the authorised economic operator cannot be applied.
3. At application of the special simplifications given to the authorised economic operator, restrictions of places of declaring of the separate goods, 2 articles 205 of the present Federal law established according to a part are not applied.
4. As feature of customs transit of the foreign goods from customs body in a place of arrival to internal customs body according to the paragraph of fourth point 3 of article 215 of the Customs code of the Customs union possibility of delivery of the foreign goods following to the authorised economic operator, in premises, on the open areas and other territories of the authorised economic operator which have the status of a zone of customs control and being in region of activity of customs body of appointment, without *доставления* the specified goods in the location of customs body of appointment is. Limits of the specified zone of customs control are defined in the agreement provided by a part of 8 present articles, and should have special designations. The authorised economic operator provides an allowing order of access to a zone of customs control.
5. Features of end of a customs procedure of customs transit in a case provided by a part of 4 present articles, concerning the foreign goods following to the authorised economic operator, carrying out industrial activity, release of the goods before giving of the customs declaration or with application of preliminary customs declaring of the goods are established by article 87 of the present Federal law.
6. Features of end of a customs procedure of customs transit of the foreign goods, 4 present articles established by a part, are not applied at the customs transit of the foreign goods which are carried out according to the international contracts, directly establishing that a place of delivery of the goods is the customs body.
7. According to point 2 of article 41 of the Customs code of the Customs union the special simplifications provided by a part of 1 present article, are applied only in cases if the authorised economic operator has the right to act as the customs applicant of the goods in which relation application of such special simplifications is supposed, including by manufacture of customs declaring of the goods by the customs representative operating for and on behalf of the authorised economic operator.

8. According to point 4 of article 94 of the Customs code of the Customs union the customs bodies which are carrying out customs operations, co-operate with the authorised economic operator at application of special simplifications. An order of the specified interaction, including regulations of an information exchange between the authorised economic operator and customs bodies, the structure and formats of the data, an order of transfer of the customs seals which have been removed by the authorised economic operator according to article 87 of the present Federal law, are established in the agreement concluded between corresponding customs body and the authorised economic operator at decision-making on assignment to last of the status of the authorised economic operator. The typical form of the specified agreement is defined by the federal enforcement authority authorised in the field of customs business, in coordination with the federal enforcement authority which is carrying out functions on development of a state policy and standard legal regulation in sphere of foreign trade activities. According to article 244 point 4, point 4 of article 257 and point 4 of article 269 of the Customs code of the Customs union the specified agreement can be used as the document providing conditions of application by the authorised economic operator of customs procedures of processing in customs territory, processing out of customs territory and processing for internal consumption. In case of the expiration of a deadline of application of a corresponding customs procedure of processing the customs body enters into the new agreement with the authorised economic operator. Use of the specified agreement as the document providing conditions of application of the corresponding customs procedure of processing, does not release the authorised economic operator from observance of other duties connected with application and end of the corresponding customs procedure of processing.
9. According to subparagraph 6 of point 1 of article 6, points 1 and 2 articles 94, subparagraph 4 of point 2 of article 128 of the Customs code of the Customs union with a view of acceleration of carrying out of customs operations at import of the goods to the Russian Federation in case of application by the authorised economic operator of preliminary customs declaring of the goods, including with giving of the incomplete periodic customs declaration, customs bodies can before arrival of the goods on territory of the Russian Federation notify the authorised economic operator on carrying out of

customs inspection of such goods, except for cases when such prior notification will interfere with carrying out of customs control or to promote decrease in its efficiency. In this case customs inspection can be carried out by customs bodies without the prior notification of the authorised economic operator.

10. The government of the Russian Federation has the right to define an order of the prior notification of the authorised economic operator about carrying out of check of the goods which are taken out from the Russian Federation, before their loading in a vehicle for export of the goods from the Russian Federation.
11. In case according to management system risks the customs body will make the decision on carrying out of customs control concerning the goods declared in the customs declaration, submitted the authorised economic operator or the customs representative under its commission, such customs control is spent in premises, on the open areas and other territories of the authorised economic operator where such goods, in a priority order are placed.

**Article 87. Features of end of a customs procedure of customs transit concerning the foreign goods following to the authorised economic operator, carrying out industrial activity, release of the goods before giving of the customs declaration or with application of preliminary customs declaring of the goods**

1. For end of procedure of customs transit in territory of the authorised economic operator who is carrying out industrial activity, last not later than three hours till the moment of arrival of a vehicle in the location of the authorised economic operator, and in case of arrival of the goods out of the established operating time of customs body - not later than three hours before the termination of an operating time of this customs body directs to customs body of appointment the documents specified in point 1 of article 197 of the Customs code of the Customs union, necessary for release of the goods before giving of the customs declaration, in the form of electronic documents or the customs declaration with the additional data brought in it and documents applied on it according to article 193 of the Customs code of the Customs union.
2. In case in time, established in the agreement between customs body and the authorised

economic operator which cannot exceed five hours from the moment of reception of documents and data from the authorised economic operator according to a part of 1 present article, the customs body of appointment has not notified on an interdiction of removal of means of identification in connection with intention to carry out check of the goods, customs inspection of a vehicle and (or) to be convinced of safety of means of identification the permission of customs body to removal of means of identification is considered received and after arrival of the goods in a delivery place the authorised economic operator accepts the goods from a carrier and has the right to remove means of identification and to unload the goods. The fact of acceptance of the goods the authorised economic operator from a carrier proves to be true by putting down of corresponding marks in transport and (or) товаросопроводительных documents. After putting down of these marks the authorised economic operator immediately directs to customs body the notification message signed by the elektronno-digital signature about date and time of acceptance of the goods from a carrier. Transfer by a carrier of the goods which are under customs control, to the authorised economic operator in an order established by the present part, is carried out without reception of the permission of customs body of appointment. From the moment of acceptance of the goods from the carrier specified in the notification message directed to customs body, the goods are considered let out as customs body. From this point on the authorised economic operator has a duty on payment of the customs duties, the taxes, provided by point 2 of article 197 of the Customs code of the Customs union. Release before giving of the customs declaration of the goods as which customs applicant the authorised economic operator acts, is supposed provided that the sum of the import customs duties subject to payment, taxes does not exceed the sum of maintenance of payment of the customs duties, the taxes, given by the authorised economic operator according to article 39 of the Customs code of the Customs union.

3. In case at application of preliminary customs declaring at the moment of arrival of a vehicle in the location of the authorised economic operator in the customs declaration missing data are not brought and (or) concerning the goods the customs duties, taxes or customs body during the term specified regarding 2 present articles are not paid, has directed to the authorised economic operator the electronic notification message about



absence in presented according to point 1 of article 197 of the Customs code of the Customs union documents of necessary data for release of the goods, after removal of means of identification and unloading of such goods they get the status of the goods which are on time storage, and are stored in the zone of customs control created in premises, on the open areas or other territories of the authorised economic operator, Without a premise of the goods on a warehouse of time storage or in other zone of customs control before performance by the authorised economic operator of the specified conditions of release of the goods.

4. If during the term specified regarding 2 present articles, the customs body has informed the authorised economic operator about intention to carry out check of the goods (including customs inspection), customs inspection of a vehicle and (or) to be convinced in safety of means of identification, such actions should be made customs body immediately in a priority order. Before realisation by customs body of the specified actions of means of identification can be removed, and the goods are unloaded from vehicles only with the permission of customs body. Customs inspection and customs inspection can be spent in the zone of customs control created in premises, on the open areas or other territories of the authorised economic operator, without a premise of the goods and vehicles on a warehouse of time storage or to other zone of customs control.
5. After acknowledgement by the authorised economic operator of acceptance of the goods from a carrier by putting down of corresponding marks in transport and (or) товароопроводительных documents the carrier is obliged to arrive immediately to customs body of appointment for end of a customs procedure of customs transit, having presented the specified documents with marks of the authorised economic operator, and also the transit declaration and other documents available for it. The customs procedure of customs transit comes to the end according to points 4 and 5 articles 225 of the Customs code of the Customs union and article 237 of the present Federal law.

#### **Article 88. Conditions of reception by the legal body of the status of the authorised economic operator**

1. Conditions of assignment to the legal body of the status of the authorised economic operator are established by article 39 of the Customs code of the Customs union.

2. According to subparagraph 5 of article 39 of the Customs code of the Customs union a condition of assignment of the status of the authorised economic operator is absence of the facts numerous (two and more times) attraction of the person within one year about day of the reference in customs body to administrative responsibility for administrative offences in the field of the customs business, provided by articles 16.1, 16.2, 16.3, 16.7, 16.9, 16.15, 16.17, 16.20 and 16.22 Codes of the Russian Federation about administrative offences provided that the sum of the imposed administrative penalties under specified articles in aggregate has made 500 000 roubles and more.
3. According to subparagraph 6 of article 39 of the Customs code of the Customs union a condition about presence of system of the account of the goods, allowing to compare the data presented to customs bodies at fulfilment of customs operations, with data on carrying out of economic operations, it is considered executed if the applicant observes following requirements:
  - 1) conducts the accounting and tax account, and also the account for the customs purposes according to article 96 of the present Federal law;
  - 2) gives to customs bodies access within their competence to bases and databanks of customs operations of the automated information systems of the applicant taking into account requirements of the legislation of the Russian Federation about information protection;
  - 3) the system of the account of the logistical operations connected with transportation and storage of the goods applied by it, provides the separate account of fulfilment of such operations with the foreign goods and the goods of the Customs union;
  - 4) applies the automated information system containing measures of protection of the information, providing prevention of unapproved access to the information, possibility of immediate restoration of the information modified or destroyed owing to unapproved access to it, and constant control over maintenance of level of security of the information.
4. According to subparagraph 7 of article 39 of the Customs code of the Customs union additional conditions of assignment to the legal body of the status of the authorised economic operator are:
  - 1) non-use of the simplified system of the taxation;

- 2) realisation of the foreign trade activity not less than one year about day of the reference in customs body;
- 3) absence of a previous conviction for fulfilment of crimes in sphere of economic activities at the head of the legal person, its employees, into whose functions enter the organisation of fulfilment of customs operations and (or) their fulfilment, and also at the head and the employees making customs operations, the customs representative who will apply special simplifications for and on behalf of the legal person in case of assignment to it of the status of the authorised economic operator;
- 4) a finding in the property, economic conducting, an operational administration or rent of premises, the open areas and other territories which are intended for time storage by the authorised economic operator of the foreign goods and meeting the requirements, established by article 89 of the present Federal law, - in case of application by the authorised economic operator of customs operation of time storage according to point 1 of a part of 1 article 86 of the present Federal law.

**Article 89. Requirements to arrangement and the equipment of premises, the open areas and other territories of the authorised economic operator**

1. The authorised economic operator can carry out time storage of the goods in premises, on the open areas and other territories of the authorised economic operator.
2. Premises, the open areas of the authorised economic operator have the status of a zone of customs control. Limits of the specified zone of customs control are defined by customs body and the authorised economic operator in the agreement provided by a part of 8 articles 86 of the present Federal law, and should have special designations. Export of the goods which are under customs control, for limits of the specified zone is carried out with the permission of customs body.
3. Premises, the open areas and other territories intended for time storage by the authorised economic operator of the foreign goods, should be equipped and equipped so that to provide safety of the goods, to exclude unapproved access to them of extraneous persons (not being workers of the authorised economic operator) and also to provide possibility of carrying out concerning these goods of customs control.
4. Storage of the goods which are under customs control, and other goods which are

stored, in one premise under condition of their separate placing which is provided with any way comprehensible to the authorised economic operator allowing visually to distinguish the goods, being under customs control, from other goods (a protective tape, partitions, the technological passes designated by corresponding tablets and inscriptions) is supposed.

5. Storage of the bulk, bulk goods which are under customs control, together with the goods of the same kind and the quality, being stored is supposed.
6. Requirements to arrangement and the equipment of premises, the open areas and other territories of the authorised economic operator who is carrying out industrial activity, customs bodies are not established.

#### **Article 90. The statement for inclusion in the register of the authorised economic operators**

1. For inclusion in the register of the authorised economic operators the legal body addresses in the authorised customs body with the statement in writing, containing following data:
  - 1) the reference of the applicant in customs body with the request for inclusion in the register of the authorised economic operators;
  - 2) data on the name, on the organizational-legal form, on the location, on open bank accounts of the applicant, and also the list and the location of its isolated structural divisions through which the applicant plans to carry out the activity as the authorised economic operator, at date of filing of application;
  - 3) data on founders and (or) participants of the applicant and about a date of their participation in authorised (складочном) the capital of the applicant;
  - 4) data on statement of the applicant on the account in tax department as the tax bearer and about identification number of the tax bearer;
  - 5) data on application of a special tax mode;
  - 6) data on councillors of directors (supervisory board), members of a joint executive office of the applicant;
  - 7) data on sphere of economic activities of the applicant;
  - 8) the description of an organisation structure of the applicant, including functions and

the competence of each structural division;

- 9) data on the head of the applicant, the chief accountant, heads of structural divisions with the description of an order of discharge of duties in case of time absence of the specified officials;
- 10) data on the general regular number and regular number of each structural division;
- 11) data on workers, are included into whose functions the organisation of customs operations and (or) their realisation, with an estimation of their knowledge and skills in use of information technologies at fulfilment of customs operations, and also the general commercial operations and operations of the accounting and tax account;
- 12) data on applied measures of protection of the information containing in automated information system of the applicant;
- 13) data on the foreign trade activity of the applicant:

Year from which the applicant carries out the foreign trade activity, a regularity of moving of the goods within one year (average quantity of deliveries of the goods in one month);

Quantity of the foreign trade and other contracts concluded by the applicant at fulfilment of all external economic transactions for last year, and total sum of all contracts, and also the purposes of import of the goods (for own needs, for realisation of trading or other commercial activity, including connected with realisation or processing of the goods, carrying out of vystavochno-exhibition actions and other kinds of activity);
- 14) data on customs bodies in which customs operations with the goods of the applicant within a year previous filing of application, and also about customs body (customs bodies) in which (which) region of activity the applicant plans to carry out activity as the authorised economic operator, with instructions of names of customs posts and customs to which these customs posts submit were most often made;
- 15) data on used types of transport for transportation of the goods which are imported into the Russian Federation and (or) taken out from the Russian Federation;
- 16) data on foreign counterparts, including the name, the location, a principal view of activity, data on, whether are they affiliated persons in relation to the applicant;
- 17) data on special applicant special and other simplified procedures of customs

registration earlier applied by the applicant, and also on the special simplifications applied and (or) applied according to the present Federal law;

- 18) data on the received allowing documents necessary for observance of established restrictions of realisation of the foreign trade activity, and on an order of their reception (it is independent, with use of intermediary services);
- 19) data on the nomenclature and mission of the goods in which relation the applicant plans to apply special simplifications;
- 20) required special simplifications;
- 21) data on customs procedures under which the applicant plans to place the goods;
- 22) data on premises and (or) about the open areas which are in possession of the applicant where will be carried out time storage of the goods of the applicant and (or) to be performed customs operations of the goods (about their location, arrangement, including about presence of access roads, protections, check-points) if special simplification assumes time storage of the goods in premises, on the open areas and other territories of the authorised economic operator;
- 23) data on commercial or other documents which can be presented the applicant to customs body for release of the goods (with a view of identification of the goods and control of correctness of calculation of the sums of the customs duties, the taxes which are subject to payment at release of the goods, or definition of the size of maintenance of payment of the customs duties, taxes) if the applicant applies for an establishment of special simplification at which release (conditional release) the foreign goods can be carried out before giving of the customs declaration;
- 24) data on the customs representative which will apply special simplifications for and on behalf of the legal person in case of assignment to this legal body of the status of the authorised economic operator, its heads and the employees who are carrying out customs operations;
- 25) data on maintenance of payment of the customs duties, the taxes, given according to subparagraph 1 of article 39 of the Customs code of the Customs union;
- 26) the consent or disagreement of the applicant to official publication of data on assignment to it of the status of the authorised economic operator, 4 articles 95 of the present Federal law provided by a part;

- 27) data on the persons authorised on representation of interests of the applicant by consideration of the statement,
2. The data specified regarding 1 present article can be presented in the form of separate applications to the statement for inclusion to the register of the authorised economic operators.
3. The following documents confirming declared data are applied on the statement for inclusion in the register of the authorised economic operators:
- 1) constituent documents of the applicant;
  - 2) the document confirming the fact of entering of record about the applicant in the Uniform state register of legal bodies;
  - 3) the certificate on statement of the applicant on the account in tax department;
  - 4) the documents confirming granting of maintenance of payment of the customs duties, taxes in the size established by the Customs code of the Customs union;
  - 5) acknowledgement from banks about the accounts of the applicant opened in them;
  - 6) an audit report copy about reliability of the accounting reporting of the applicant for a year previous filing of application, signed by the head and the chief accountant and assured by the press in case the applicant is subject to obligatory audit according to the legislation of the Russian Federation or audit was spent at the initiative of the applicant;
  - 7) copies of the customs documents confirming realisation of foreign trade activities not less of one year;
  - 8) if activity of the authorised economic operator provides time storage of the goods in premises, on the open areas and other territories:
    - The certificate on the state registration of the rights to premises and (or) the open areas in case they are in the property or in economic conducting the applicant;
    - The lease contract (subrent) of the premise, registered when due hereunder;
    - The lease contract (subrent) of the ground area on which the open area, registered when due hereunder is located;
    - The plan (drawing) of a warehouse with instructions of the planned location of the goods which are under customs control;
    - The plan (drawing) of the open area with instructions of the sizes and arrangements

of this platform in industrial territory;

- 9) the documents confirming conformity to criteria, defined by the decision of the Commission of the Customs union according to the paragraph the second subparagraph 1 of article 39 of the Customs code of the Customs union, for the persons carrying out activity on manufacture of the goods and (or) exporting the goods to whom the export customs duties if the applicant applies for application to it of the specified criteria are not applied.
4. The applicant has the right to put to the statement for inclusion in the register of the authorised economic operators any other documents, including independent experts statements which, in its opinion, can be used by consideration of a question on its inclusion in the specified register.
5. Representation of the documents provided by a part of 3 present articles, and return by customs body of originals after consideration of such documents are carried out in an order provided by a part of 5 articles 54 of the present Federal law.
6. The documents confirming granting to customs body of maintenance of payment of the customs duties, taxes, can be presented the applicant after reception from customs body of the notification message about acknowledgement of observance of other conditions of inclusion of the legal person to the register of the authorised economic operators not later than 30 days from the date of a direction of the preliminary decision of customs body about observance of other conditions of inclusion.
7. If the statement for inclusion in the register of the authorised economic operators does not contain the data provided by a part of 1 present article in a case, or together with the specified statement the documents confirming data, specified in this statement, under the list provided by a part of 3 present articles are not presented, the customs body notifies on it the applicant not later than five working days from the date of reception of such statement.
8. The customs body refuses acceptance of the statement for inclusion in the register of the authorised economic operators only in following cases:
  - 1) *непредставления* the applicant to customs body of missing data and (or) documents within 30 days from the date of reception of the notification message of customs body in a case provided by a part of 7 present articles;



- 2) previous conviction presence for fulfilment of crimes in sphere of economic activities at the head of the legal person, its employees, into whose functions enter the organisation of fulfilment of customs operations and (or) their fulfilment, and also at the head and the employees making customs operations, the customs representative who will apply special simplifications for and on behalf of the legal person in case of assignment to this legal the status of the authorised economic operator;
  - 3) excitation of procedure of bankruptcy concerning the applicant for date of filing of application or after its giving;
  - 4) filing of application before the expiration of three years from the date of coming into force of the decision on an exception of the given legal person of the register of the authorised economic operators according to a part of 10 articles 94 of the present Federal law.
9. In case of absence of the bases for refusal in acceptance of the statement for inclusion in the register of the authorised economic operators to the consideration, 8 present articles provided by a part, customs body notify the applicant on date of acceptance of the specified statement to consideration.

**Article 91. Consideration of the statement for inclusion in the register of the authorised economic operators**

1. The authorised customs body considers the statement for inclusion in the register of the authorised economic operators and the decision on inclusion or on refusal in inclusion of the legal person in the specified register in time, not exceeding 90 days from the date of its acceptance to consideration makes. In a case if the applicant together with the specified statement has not been present the documents confirming granting to authorised customs body of corresponding maintenance of payment of the customs duties, taxes, at observance of other conditions of assignment to the legal body of the status of the authorised economic operator the authorised customs body notifies on it the applicant within the specified term. The applicant within 30 days from the date of reception of the specified notification message represents to the authorised customs body the documents confirming granting of maintenance of payment of the customs duties, taxes. In this case the authorised customs body makes the decision on inclusion

- of the legal person in the register of the authorised economic operators not later than three days after day of granting by the applicant to the authorised customs body of the documents confirming granting of maintenance of payment of the customs duties, taxes.
2. With a view of carrying out of check of observance of conditions of assignment to the legal body of the status of the authorised economic operator the authorised customs body spends exit customs inspection concerning the applicant according to subparagraph 3 of point 4 of article 132 of the Customs code of the Customs union.
  3. If the legal body actually is not in a case in the location specified in the statement for inclusion in the register of authorised economic operators and also if based on the results of testing the presented documents and data or customs inspection of premises and (or) territories the customs body establishes that one or several conditions of assignment to the legal body of the status of the authorised economic operator are not observed, but it can be corrected the applicant, the customs body before decision-making on refusal in inclusion in the register of the authorised economic operators notifies the applicant on the revealed facts. The applicant within 30 days from the date of reception of such notification message has the right to confirm to customs body performance of corresponding conditions.
  4. The current of term of consideration of the statement established regarding 1 present article, stops for the period from the date of reception by the applicant of notification messages of the authorised customs body before date of acknowledgement by the applicant of performance of requirements and (or) the conditions established by authorised customs body, or the expiration 3 present articles of term specified by a part.
  5. The customs body considering the statement for inclusion in the register of authorised economic operators, has the right to request of the third parties, and also at state structures the documents confirming data, specified by the applicant. The specified persons are obliged within 10 days from the date of inquiry reception to present required documents and data.
  6. In case of acknowledgement of observance of conditions of assignment to the legal body of the status of the authorised economic operator within term of consideration of the statement for inclusion in the register of the authorised economic operators customs (customs) in which (which) region of activity the applicant plans to carry out activity as

the authorised economic operator, and the applicant co-ordinate an order of interaction of the customs bodies which are carrying out customs operations, with the authorised economic operator at application of special simplifications, and also information interchange regulations between the authorised economic operator and customs bodies by signing of the agreement provided by a part of 8 articles 86 of the present Federal law.

7. The decision on inclusion of the legal person in the register of the authorised economic operators is made out by delivery of the certificate provided by article 92 of the present Federal law, to the head or other authorised representative of the legal person on receipt or otherwise, confirming the fact and date of its reception, not later than 14 working days from the date of acceptance of such decision.
8. The customs body makes the decision on refusal in inclusion in the register of the authorised economic operators only in case of non-observance by the applicant of conditions of assignment to the legal body of the status of the authorised economic operator, provided by article 39 of the Customs code of the Customs union and article 88 of the present Federal law. The decision on refusal in inclusion in the register of the authorised economic operators is possible to the head or other authorised representative of the legal person on receipt or otherwise, confirming the fact and date of its reception, not later than 14 working days from the date of acceptance of such decision.
9. For consideration of the statement for inclusion in the register of the authorised economic operators and inclusion in the specified register the payment is not raised.

**Article 92. The certificate on inclusion in the register of the authorised economic operators**

1. The certificate on inclusion in the register of the authorised economic operators contains:
  - 1) the name, the instructions of the organizational-legal form and the location of the authorised economic operator and its isolated structural divisions;
  - 2) data on the size and a way of maintenance of payment of the customs duties, taxes;
  - 3) the special simplifications given to the authorised economic operator;
  - 4) places of fulfilment of customs operations at application of special simplifications;
  - 5) customs bodies in which customs operations with the goods with application of

special simplifications can be made.

2. The certificate on inclusion in the register of the authorised economic operators comes into force after 10 days from the date of its delivery and to period of validity is not limited.

**Article 93. Changes of the data specified in the statement for inclusion in the register of authorised economic operators**

1. About change of the data specified in the statement for inclusion in the register of authorised economic operators or in documents applied on it, the legal body included in the register of authorised economic operators (its assignee in case of transformation of the legal person), is obliged to inform the authorised customs body in writing within five working days from the date of approach of corresponding events or from the date of when the person knew about their approach.
2. The customs body within five working days checks conformity of again specified data to conditions of assignment to the legal body of the status of the authorised economic operator and if the data which are subject to instructions in the certificate change, considers a question on delivery of the new certificate according to the order established by article 91 of the present Federal law.
3. The presented documents join a package of the documents presented by the legal body at inclusion in the register of authorised economic operators.

**Article 94. Stay of action and a response of the certificate on inclusion in the register of the authorised economic operators and an exception of the register of the authorised economic operators**

1. Customs bodies carry out observance monitoring by the authorised economic operator of conditions of assignment of such status during realisation of activity by it as the authorised economic operator.
2. The authorised customs body has the right to spend repeated check of observance of conditions of assignment of the status of the authorised economic operator in following cases:
  - 1) essential change of the customs legislation of the Customs union and (or) legislations

- of the Russian Federation on customs business that proves to be true the corresponding decision of the federal enforcement authority authorised in the field of customs business;
- 2) detection by results of application of forms of customs control of the data which testify to possible non-observance by the authorised economic operator of one or several conditions of assignment of the status of the authorised economic operator.
  3. In a case if the certificate on inclusion in the register of the authorised economic operators is given out the legal body created less than for three years prior to one day of filing of application about inclusion in the register of authorised economic operators, the authorised customs body inspects observance of conditions of assignment of the status of the authorised economic operator before the expiration of the first year from the date of certificate delivery.
  4. Action of the certificate on inclusion in the register of the authorised economic operators can be suspended the authorised customs body:
    - 1) in the cases provided by points 1 and 2 parts of 1 article 56 of the present Federal law;
    - 2) in case of non-observance revealing by the authorised economic operator of one or several conditions of assignment of the given status;
    - 3) in case of a reporting unaccordance under forms, the terms established according to article 96 of the present Federal law are perfectly in order also;
    - 4) in case of business excitation about an administrative offence in the field of the customs business, provided by articles 16.1, 16.2, 16.3, 16.7, 16.9, 16.15, 16.17, 16.20 or 16.22 Codes of the Russian Federation about administrative offences;
    - 5) in case of excitation concerning the head and (or) workers of the authorised economic operator of criminal case preliminary investigation on which is carried by the criminally-remedial legislation of the Russian Federation to the competence of customs bodies.
  5. In the cases provided by points 2 and 3 parts of 4 present articles, the authorised customs body and (or) the customs body in which region of activity the authorised economic operator carries out the activity, before decision-making on stay of action of the certificate on inclusion in the register of the authorised economic operators notifies the authorised economic operator on the revealed infringements. In a case if the

authorised economic operator within 30 days from the date of reception of such notification message has not confirmed to the customs body which has revealed infringement, performance of corresponding conditions and (or) has not presented the corresponding reporting, the authorised customs body suspends the certificate for 30 days.

6. In the cases provided by points 4 and 5 parts of 4 present articles, the authorised customs body suspends the certificate on inclusion in the register of the authorised economic operators from the date of reception by the authorised economic operator of the corresponding notification message about one day accordingly:
  - 1) introductions into validity of the decision on the case of an administrative offence;
  - 2) decision executions on the case of an administrative offence to the introduction into validity of the specified decision;
  - 3) introductions into validity of the decision on removal of action about an administrative offence or criminal case;
  - 4) introductions into validity of the decision or a court sentence.
7. In a case provided by point 4 of a part of 4 present articles, the authorised customs body has the right not to suspend the certificate on inclusion in the register of the authorised economic operators if decisions on affairs about administrative offences in the field of the customs business, made by the legal body within one year, are executed by such legal body in the terms provided by the Code of the Russian Federation about administrative offences, and the total sum of administrative penalties does not exceed 3 percent of the general size of the import customs duties paid by the specified person and taxes for the specified period.
8. The certificate on inclusion in the register of the authorised economic operators responds in following cases:
  - 1) givings by the legal body of the statement for its exception of the register of the authorised economic operators;
  - 2) liquidations of the legal person according to the legislation of the Russian Federation;
  - 3) reorganisation of the legal person, except for its transformation;
  - 4) неподтверждения observance by the legal body of conditions of assignment of the status of the authorised economic operator and (or) an unaccordance of the

- reporting during the term provided by a part of 5 present articles, after stay of action of the certificate the legal body has not confirmed observance;
- 5) numerous (two and more times) attraction of the authorised economic operator to administrative responsibility for administrative offences in the field of the customs business, provided by articles 16.1, 16.2, 16.3, 16.7, 16.9, 16.15, 16.17, 16.20 and 16.22 Codes of the Russian Federation about administrative offences during term when the person is considered inflicted to administrative punishment on affairs about the administrative offences provided by specified articles provided that the sum of the imposed administrative penalties in aggregate has made 500 000 roubles and more;
  - 6) coming into force of a sentence of court about bringing to criminal liability of the head and (or) employees of the authorised economic operator for commission of crime, preliminary investigation on which according to the criminally-remedial legislation of the Russian Federation it is carried to the competence of customs bodies;
  - 7) cancellation of the agreement provided by a part of 8 articles 86 of the present Federal law.
9. The decision on an exception of the legal person from the register of the authorised economic operators comes into force from the date of approach of the facts and events, the introduction into validity of the corresponding decisions provided by a part of 8 present articles.
  10. In case of an exception of the legal person of the register of the authorised economic operators on the bases provided by points 5 and 6 parts of 8 present articles, the repeated statement for inclusion can be submitted to the register of the authorised economic operators after three years from the date of coming into force of the decision on an exception of the legal person of the register of the authorised economic operators.
  11. In case of an exception of the legal person of the register of the authorised economic operators return (cancellation) of maintenance of payment of the customs duties, the taxes, given by this person at its inclusion in the specified register, is carried out according to chapter 16 of the present Federal law.

**Article 95. An order of conducting the register of the authorised economic operators**

1. The federal enforcement authority authorised in the field of customs business, conducts the register of the authorised economic operators.
2. The register of the authorised economic operators is conducted under the form defined by federal enforcement authority, authorised in the field of customs business.
3. The register of the authorised economic operators is formed on the basis of decisions on inclusion of legal bodies in the specified register, about modification of the data brought in the register, about stay and renewal of action of the certificate on inclusion in the register of the authorised economic operators, and also about an exception of legal bodies of the register, accepted by the authorised customs body.
4. The federal enforcement authority authorised in the field of customs business, provides regular, is not more rare than an once in three months, publication in the official publications of the register of the authorised economic operators with inclusion in it only those legal bodies, which distances on this preliminary consent at inclusion in the specified register.

**Article 96. System of the account and reporting granting by the authorised economic operator**

1. The authorised economic operator is obliged to conduct the separate account of the imported and taken out goods with a view of maintenance of formation full both trustworthy information about the goods and appropriate control over their presence and movement according to requirements of the legislation of the Russian Federation on conducting the accounting and tax account.
2. The authorised economic operator is obliged quarterly to 10th date following for accounting, to give in customs body the reporting by the accruing result about the goods in which relation customs operations with application of the special simplifications provided by point 1 of article 41 of the Customs code of the Customs union are made.
3. The authorised customs body makes the decision on reporting granting by the authorised economic operator annually to 1st date following the accounting period, at absence within one year previous acceptance of such decision, the facts of attraction of the authorised economic operator to administrative responsibility for administrative



offences in the field of customs business.

4. The reporting given in customs body under the account of the goods placed on time storage according to subparagraph 1 of point 1 of article 41 of the Customs code of the Customs union, should contain data on date of a premise of the goods on storage, about the name and number of the transport document, on the name of the goods with instructions of a code by the Commodity nomenclature of foreign trade activities, about gross weight, net, about impressive cost under each name of the goods, about number and date of the document confirming impressive cost of the goods, about number of the foreign trade contract.
5. The reporting under the account of the goods in which relation special simplifications according to subparagraphs 2 and 3 points 1 of article 41 of the Customs code of the Customs union are applied, should contain data on date of a premise of the goods on storage, about the applied special simplifications, data on the person from which name customs operations, about number of the customs declaration, on number of the accompanying transport document, on the goods name, about a code by the Commodity nomenclature of foreign trade activities, about gross weight, net, about impressive cost of the goods, about the sum of the paid customs duties and taxes are made.
6. The reporting can be given in customs body in electronic form in the presence of the electronic digital signature or in electronic form without the electronic digital signature with obligatory granting of the information on the paper carrier.
7. For an unaccordance and (or) untimely granting when due hereunder in customs body of the reporting provided by a part of 1 present article, and is equal granting of the reporting containing doubtful data, the authorised economic operator bears responsibility according to the legislation of the Russian Federation.
8. Forms of the reporting given by the authorised economic operator in an order, established by the present article, are established by the federal enforcement authority authorised in the field of customs business.

## Chapter 7. Information systems and information technologies

### **Article 97. Information systems, information technologies and the means of their maintenance used by customs bodies**

1. Information systems and information technologies are used by customs bodies with a view of maintenance of performance of the problems assigned to them, including information interchange with federal enforcement authorities, rendering of the state services to the population, participants of foreign trade activities on information granting in electronic form.
2. Creation of information systems, information technologies and means of their maintenance is carried out by request of customs bodies according to the legislation of the Russian Federation.
3. The order of use of information systems in customs business is established by the federal enforcement authority authorised in the field of customs business, according to the customs legislation of the Customs union and the legislation of the Russian Federation.

### **Article 98. Requirements to the means intended for information processing**

The means intended for information processing, containing in the information systems used for the customs purposes, including programmno-means, should correspond to requirements of the legislation of the Russian Federation.

### **Article 99. Information resources of customs bodies**

1. Information resources of customs bodies are made by the documentary information (data) which are available (available) at the disposal of customs bodies according to the international contracts, the customs legislation of the Customs union, the present Federal law, other federal laws, including:
  - 1) represented (represented) by persons at fulfilment of customs operations according to the customs legislation of the Customs union and the legislation of the Russian Federation on customs business;
  - 2) represented (represented) by federal enforcement authorities according to interdepartmental agreements on information interchange;

- 3) directed (directed) by departments of the foreign states on demand of the federal enforcement authority authorised in the field of customs business, and (or) according to the international contracts on information interchange.
2. The documents, which representation it is provided according to the customs legislation of the Customs union and the legislation of the Russian Federation on customs business, including the customs declaration, can be represented in the form of the electronic document at observance of requirements to documenting of the information, established by the legislation of the Russian Federation.

**Article 100. Reception by persons of the information making information resources of customs bodies**

1. The persons who are carrying out activity, connected with moving of the goods and vehicles through customs border, or activity in sphere of customs business, have the right to access to the documentary information available for customs bodies on and on specification of this information with a view of maintenance of its completeness and reliability. Customs bodies give to persons available information on them free of charge.
2. The information is given by customs bodies on the basis of the written reference of the interested person by answer granting in writing in the terms established by the legislation of the Russian Federation for consideration of written references of citizens in state structures. By consideration of the reference and an answer direction the customs body is obliged to be convinced that the information on the person, having fixed access, is transferred to that person whom it concerns.
3. For reception of the necessary information the interested person has the right to address in any customs body.

**Article 101. Information protection by customs bodies**

1. Creation of programmno-technical and other protection frames of the information is carried out by request of customs bodies according to the legislation of the Russian Federation. The order of use of programmno-technical and other protection frames of the information is established by the federal enforcement authority authorised in the field of customs business, according to the customs legislation of the Customs union and

the legislation of the Russian Federation.

2. Control over observance of requirements to use of protection frames of the information is carried out by the federal enforcement authority authorised in the field of customs business, and other federal enforcement authorities according to the legislation of the Russian Federation.

## Chapter 8. The customs statistics

### **Article 102. The customs statistics of foreign trade of the Russian Federation**

1. With a view of the analysis of a status of foreign trade of the Russian Federation, control over receipt in the federal budget of customs payments, currency control, the analysis of dynamics and tendencies of development of foreign trade of the Russian Federation, its trading and payment balances and economy as a whole customs bodies conduct gathering and processing of data on moving of the goods through customs border of the Customs union, represented in the customs declaration on the goods according to article 180 of the Customs code of the Customs union.
2. The customs statistics of foreign trade of the Russian Federation is conducted according to the Customs code of the Customs union, Uniform methodology of conducting customs statistics of foreign trade and statistics of mutual trade of the Customs union and the legislation of the Russian Federation.
3. Customs bodies give the data of customs statistics of foreign trade of the Russian Federation to the President of the Russian Federation, Federal Meeting of the Russian Federation, to the Government of the Russian Federation is obligatory and free. Customs bodies give to other federal public authorities, public authorities of subjects of the Russian Federation, local governments, courts, bodies of Office of Public Prosecutor, Bank of Russia, the state off-budget funds, trade-union associations and associations of employers, and also the international organisations the data of customs statistics of foreign trade of the Russian Federation, not containing state, commercial, bank and others secret (secrets) protected by the law or other information of fixed access, is free and in an order established by the legislation of the Russian Federation and the international contracts of the Russian Federation.

4. The federal enforcement authority authorised in the field of customs business, publishes the data of customs statistics of foreign trade of the Russian Federation as it should be and terms which are defined by the Government of the Russian Federation,
5. Customs bodies give to other interested persons the data of customs statistics of foreign trade of the Russian Federation, not published officially and not containing state, commercial, bank and others secret (secrets) protected by the law or other information of fixed access, for a payment is perfectly in order, which is defined by the Government of the Russian Federation.

**Article 103. The special customs statistics**

1. With a view of maintenance of the decision of the problems assigned to customs bodies with the specified bodies the special customs statistics in an order defined by federal enforcement authority, authorised in the field of customs business is conducted,
2. With a view of maintenance of the decision of the problems assigned to the Government of the Russian Federation and other state structures, customs bodies carry out gathering, processing and transfer of data, the list and which periodicity of representation are defined by the Government of the Russian Federation,

**Article 104. Statistics of mutual trade with member states of the Customs union**

According to the legislation of the Russian Federation and the international contracts of the Russian Federation of the statistican of mutual trade of the Russian Federation with member states of the Customs union it is conducted by the authorised federal enforcement authorities in an order defined by the Government of the Russian Federation,

**Chapter 9. Classification of the goods by the Commodity nomenclature of foreign trade activities of the Customs union**

**Article 105. The commodity nomenclature of foreign trade activities**

The Commodity nomenclature of foreign trade activities confirmed by the Commission of the Customs union is applied to realisation of measures of customs-tariff and not tariff

regulation foreign trade and other kinds of foreign trade activities, conducting customs statistics in the Russian Federation.

#### **Article 106. Classification of the goods**

1. The goods are subject to classification at declaring in cases when in the customs declaration or other documents represented to customs bodies, according to the customs legislation of the Customs union and the present Federal law the instructions of a code of the goods under the Commodity nomenclature of foreign trade activities are required.
2. In the customs declaration the code of the goods by the Commodity nomenclature of foreign trade activities is underlined the goods the customs applicant or on the instructions of the customs applicant the customs representative.
3. At revealing of incorrect classification of the goods the customs body independently carries out classification of the goods and makes decisions on their classification.
4. The decision on goods classification should contain following basic data:
  - 1) the name of the customs body, made the decision on goods classification;
  - 2) the name of the customs applicant;
  - 3) decision slip number on classifications of the goods and date of its acceptance;
  - 4) the goods name;
  - 5) data on the goods, necessary for its classification;
  - 6) a classification code by the Commodity nomenclature of foreign trade activities;
  - 7) the signature of the official of the customs body, made the decision on goods classification.
5. The decision on goods classification can contain following additional data:
  - 1) a decision-making substantiation on goods classification;
  - 2) declaration number on the goods and article number in which relation the decision on its classification is accepted;
  - 3) data on presence of the application or additional sheets and other data necessary for the customs purposes;
  - 4) the information on cancellation of the decision of subordinate customs body on classification of the goods (in case of decision-making by higher customs body and necessity of cancellation of the decision of subordinate customs body in connection

with illegality of its acceptance or change of this decision for other reasons).

6. At acceptance by customs body of the decision on classification of the goods before their release such decision is possible to data of the customs applicant. If the decision made by customs body on classification of the goods influences the size of the customs duties subject to payment, taxes, release of the goods is not carried out before payment of the customs duties, the taxes in addition added according to the decision of customs body on classification of the goods. In case of non-payment of the customs duties, taxes in full in the terms defined by article 196 of the Customs code of the Customs union for release of the goods, customs body refuses goods release according to point 1 of article 201 of the Customs code of the Customs union.
7. If the decision made by customs body on classification of the goods influences application to the goods of interdictions and restrictions, release of the goods is not carried out before granting of the documents confirming observance of established restrictions, except for cases when according to article 219 of the present Federal law such documents can be given after release of the goods.
8. If the decision of customs body on classification of the goods does not lead to increase in the size of subjects to payment of customs payments and does not influence application to the goods of interdictions and restrictions, such decision is not the basis for refusal in release of the goods. In this case the customs applicant (the customs representative) is obliged to carry out updating of the declared data in time, not exceeding five working days from the date of release of the goods.
9. At detection before release of the goods of the signs specifying that classification of the goods is incorrect or the declared data properly are not confirmed, the customs body spends additional check. With a view of carrying out of additional check the customs body appoints customs examination or requests additional documents and data. For reception of additional documents and data the customs body immediately in writing notifies the customs applicant on necessity of granting of data on characteristics of the goods influencing classification of these goods, and about the supplied information should be confirmed by what documents. The customs applicant has the right to give other documents available for it containing data on the goods.
10. If additional check cannot be ended in the terms defined by article 196 of the Customs

code of the Customs union for release of the goods, release of the goods is carried out by customs body under condition of support of payment of the customs duties, taxes which can be in addition added by results of carrying out of additional check. The customs body in writing informs the customs applicant the size of demanded maintenance of payment of the customs duties, taxes. In the specified case release of the goods is made by customs body not later than one day following day of granting of maintenance of payment of the customs duties, taxes.

11. For carrying out of additional check release of the goods is not carried out, if change of a code of the goods specified in the customs declaration, influences application of interdictions and restrictions, except for cases when the customs applicant presents the documents confirming observance of established restrictions or when according to article 219 of the present Federal law such documents can be presented after release of the goods. Term of carrying out of customs examination at additional check if release of the goods is not carried out before reception of its results, should not exceed a deadline of release of the goods, established by point 4 of article 196 of the Customs code of the Customs union.
12. At acceptance by customs body of the decision on classification of the goods after release of the goods such decision goes to the customs applicant within five working days after its acceptance. Collecting of not paid sums of the customs duties, taxes is carried out according to the present Federal law.
13. The customs applicant has the right to appeal against the decision of customs body on classification of the goods according to chapter 3 of the present Federal law.

**Article 107. A decision-making order on goods classification in not collected or disassembled kind, including in the incomplete or not complete kind, time imported or taken out during the established period**

1. The goods in not collected or disassembled kind, including in an incomplete or not complete kind, import or which export are supposed various commodity parties during the period of time exceeding terms, defined by article 170 of the Customs code of the Customs union, can be declared with instructions of one classification code by the Commodity nomenclature of foreign trade activities in the presence of the decision of



customs body on goods classification,

2. The decision on goods classification in not collected or disassembled kind, including in an incomplete or not complete kind, import or which export is supposed various commodity parties during the certain period of time (further in the present article - the decision on goods classification), accepts the federal enforcement authority authorised in the field of customs business, on the basis of the written statement of the person, competent to represent itself as the customs applicant of the goods.
3. The statement for decision-making on goods classification should contain:
  - 1) data on the applicant;
  - 2) data on the goods (the name, the list of components of the goods);
  - 3) term of delivery of the goods;
  - 4) a customs procedure under which the goods will be placed;
  - 5) the name of customs body where goods declaring will be carried out.
4. To the statement specified regarding 3 present articles, following documents are applied:
  - 1) the documents confirming fulfilment of the external economic transaction concerning the goods;
  - 2) constituent documents of the applicant or the changes brought in such documents, passed the state registration when due hereunder, in case of import of components of the goods as the contribution in уставный (складочный) the organisation capital;
  - 3) the statement of the resident of a special economic zone in case of goods premise under a customs procedure of a free customs area;
  - 4) the list of components of the goods (in the form of the table) on the paper and electronic carrier:
 

Names of components, including the parts making a separate component of the goods;

Classification code of a component of the goods by the Commodity nomenclature of foreign trade activities;

Quantity or weight of components, including the parts making a separate component of the goods, in the units of measure applied in the Commodity nomenclature of foreign trade activities;

- 5) the technical specification with instructions of the appointment, carried out functions, an action principle, including interaction of separate components of the goods;
  - 6) the description of separate components of the goods with instructions of the appointment, carried out functions, a principle of action, a material of which they are made;
  - 7) the assembly (assembly) drawing (scheme).
5. If the documents presented by the applicant and data are insufficient for decision-making on goods classifications, the federal enforcement authority authorised in the field of customs business, notifies the applicant on necessity of granting of the additional information within 30 calendar days from the date of filing of application about decision-making on goods classification. The additional information should be given within 60 calendar days from the date of the notification message of the applicant in writing.
  6. If the information is not given when due hereunder or the applicant has refused to give documents and the data necessary for classification of the goods, the statement for decision-making on goods classification deviates. The statement for decision-making on goods classification also deviates, if in such statement and the documents applied on it, the inconsistent information or if goods components in not collected or disassembled kind, including in an incomplete or not complete kind, according to rules of classification do not form the goods classified on a code of the complete or complete goods contains.
  7. The decision on goods classification is accepted within 90 calendar days from the date of registration of the statement for decision-making on goods classification. In case of need grantings of the additional information according to a part 5 present articles the current of the term specified in the present part, stops and renews from the date of reception by the federal enforcement authority authorised in the field of customs business, last document containing required data.
  8. The decision on goods classification should contain following data:
    - 1) the name of the customs body, made the decision on goods classification;
    - 2) decision slip number on classifications of the goods and date of its acceptance;
    - 3) data on the applicant (the organisation name, the mailing address on which the

- decision on goods classification should be sent);
- 4) the goods name;
  - 5) a ten-character code of the goods by the Commodity nomenclature of foreign trade activities;
  - 6) the list of components of the goods:
    - Names of components, including the parts making a separate component of the goods;
    - Classification code of a component of the goods by the Commodity nomenclature of foreign trade activities;
    - Quantity or weight of components, including the parts making a separate component of the goods, in the units of measure applied in the Commodity nomenclature of foreign trade activities;
  - 7) requisites of documents which confirm fulfilment of the external economic transaction and according to which import or export of components of the goods, or other documents necessary for the customs purposes is carried out;
  - 8) the name of customs body where goods declaring will be carried out;
  - 9) a customs procedure kind under which the goods will be placed;
  - 10) the signature of the official of customs body.
9. The decision on goods classification comes into force from the date of its acceptance.
10. Decision change on goods classification is made in cases:
- 1) acceptances by the Commission of the Customs union or the federal enforcement authority authorised in the field of customs business, obligatory for execution by customs bodies of the decision or an explanation on classification of separate kinds of the goods;
  - 2) revealings of errors, the typing errors admitted at decision-making on classification of the goods or by preparation of documents by the applicant;
  - 3) changes of conditions of the external economic transaction if such change concerns the goods or its separate components;
  - 4) changes of the Commodity nomenclature of foreign trade activities.
11. The decision on decision change on goods classification comes into force in time, specified in the decision on decision change on goods classification.

12. Decision cancellation on goods classification is made in cases:

- 1) if by customs body it is established that the applicant for decision-making on goods classification has presented false documents or has declared doubtful data;
- 2) if the total customs declaration is not submitted to the terms provided by a part of 8 articles 215 of the present Federal law;
- 3) if the applicant has in writing refused goods deliveries, including after import or export of separate components of the goods.

13. The decision on decision cancellation on goods classification is not accepted, if conditionally let out components of the goods according to classification rules concern a classification code of the complete or complete goods specified in the decision on classification of the goods.

14. The decision on decision cancellation on goods classification comes into force from the date of decision-making on goods classification.

15. Goods declaring in not collected or disassembled kind, including in an incomplete or not complete kind, import or which export is supposed various commodity parties with instructions of one classification code by the Commodity nomenclature of foreign trade activities, is carried out according to article 215 of the present Federal law.

**Article 108. The preliminary decision, explanations and other decisions on classification of the goods**

1. The federal enforcement authority authorised in the field of customs business, and other customs bodies defined by federal enforcement authority, authorised in the field of customs business, on demand of the interested person make preliminary decisions on classification of the goods by the Commodity nomenclature of foreign trade activities according to articles 53 - 56 Customs codes of the Customs union. The order of acceptance of such decision is defined by the federal enforcement authority authorised in the field of customs business.

2. The federal enforcement authority authorised in the field of customs business, makes decisions and explanations on classification of separate kinds of the goods.

3. The federal enforcement authority authorised in the field of customs business, provides a free easy approach of any interested persons in territory of the Russian Federation to the

information on preliminary decisions and the explanations accepted by customs bodies according to article 52 of the Customs code of the Customs union.

## Chapter 10. Country of origin of the goods

### **Article 109. Definition and the statement of country of origin of the goods**

1. Definition of country of origin of the goods occurring from the states, not being members of the Customs union, at their import to the Russian Federation, is carried out according to the Agreement on uniform rules of definition of country of origin of the goods and chapter 7 of the Customs code of the Customs union.
2. In need of definition of country of origin of the goods occurring from member states of the Customs union, rules of definition of country of origin of the goods, established according to the international contracts of the Russian Federation, prisoners within the limits of a zone of free trade of the Commonwealth of Independent States if other is not established by the international contracts of member states of the Customs union are applied.
3. The country of origin of the goods is defined by the customs applicant, and in the cases established by the present Federal law, customs body. The country of origin of the goods is declared by the customs applicant to customs body at customs declaring of the goods. The origin of the goods from country of origin of the goods declared by the customs applicant should be documentary confirmed according to the customs legislation of the Customs union.

### **Article 110. Control of correctness of definition of country of origin of the goods**

1. Customs bodies carry out control of correctness of definition of country of origin of the goods with a view of maintenance of observance of measures of customs-tariff and not tariff regulation in cases when application of such measures depends on country of origin of the goods, before release of the goods.
2. By results of control of correctness of definition of country of origin of the goods the customs body makes the decision on country of origin of the goods and (or) granting of tariff preferences under the form and is perfectly in order, which are defined by the

federal enforcement authority authorised in the field of customs business.

3. If during control of correctness of definition of country of origin of the goods by customs body it is revealed that conditions of granting of the tariff preferences, established by the customs legislation of the Customs union are not met, the customs body when due hereunder makes the decision on refusal in granting of tariff preferences.
4. At detection before release of the goods of the signs specifying that the declared data on country of origin of the goods which influence the size of the customs duties subject to payment, taxes and (or) on application of measures of not tariff regulation, can be doubtful or properly not confirmed, the customs body spends additional check. Within the limits of carrying out of additional check by customs body additional documents and data can be requested. Carrying out of additional check is not the basis for refusal in release of the goods. Release of the goods is carried out under condition of payment of the customs duties, taxes or maintenance of their payment according to article 63 of the Customs code of the Customs union.
5. At acceptance by customs body of the decisions specified in parts 2 and (or) 3 present articles, after release of the goods such decisions go to the customs applicant within five working days after their acceptance. Collecting of not paid sums of the customs duties, taxes is carried out according to the present Federal law.

#### **Article 111. The preliminary decision on country of origin of the goods**

1. The federal enforcement authority authorised in the field of customs business, and other customs bodies defined by federal enforcement authority, authorised in the field of customs business, on demand of the applicant make the preliminary decision on an origin of the goods from the concrete country. The applicant the Russian person who is representing itself as the owner of the goods, the buyer of the goods, the customs applicant can be. The applicant the foreign person who is representing itself as the customs applicant can be.
2. The person interested in acceptance of the preliminary decision, directs to corresponding customs body inquiry about acceptance of the preliminary decision. In such inquiry all data on the goods, necessary for acceptance of the preliminary decision should be specified: the full commercial name, a company name, the basic technical and

commercial characteristics (appointment, a grade, mark, model, the article, a material of which the goods, functions carried out by the goods, the description of individual and transport packing are made).

3. Test reports, certificates of examination of commercial and industrial chambers or other expert enterprises of the country of the manufacturer of the goods, the conclusion of experts of the expert organisations in which results of research of the goods are resulted, are applied on inquiry the documents confirming fulfilment of the external economic transaction, accounting of cost of the made goods, the detailed description of technological process of manufacturing of the goods, certificates on an origin of the goods and other documents, testifying that the given goods completely are made or will subject to sufficient processing in territory of the country of an origin of the goods. Tests can be applied on inquiry and samples of the goods.
4. If the data presented by the applicant are insufficient for acceptance of the preliminary decision, the customs body notifies the applicant on necessity of granting of the additional information within 30 calendar days from the date of inquiry registration about acceptance of the preliminary decision. The additional information should be given within 60 calendar days from the date of registration in customs body of the notice in writing of the applicant. If the information is not given when due hereunder, the customs body refuses inquiry consideration about acceptance of the preliminary decision.
5. The preliminary decision is accepted not later than 90 calendar days from the date of inquiry registration in customs body.
6. In case of need grantings of the additional information according to a part 4 present articles the current of the term specified regarding 5 present articles, stops from the date of registration of the notice in writing of the applicant and renews from the date of reception by customs body of last document containing required data.
7. The form and an order of acceptance of the preliminary decision on goods country of origin are defined by the federal enforcement authority authorised in the field of customs business.
8. The preliminary decision operates within three years from the date of its acceptance if it is not changed, is not withdrawn or its action is not stopped. The preliminary decision is

obligatory for all customs bodies of the Russian Federation.

9. The customs body can make the decision on cancellation, on change or a response accepted by it or subordinate customs body of the preliminary decision. The decision on cancellation of the preliminary decision is accepted, if by customs body is established that the applicant for acceptance of the preliminary decision has presented false documents both (or) has informed doubtful and (or) incomplete data.
10. The decision on cancellation of the preliminary decision comes into force from the date of acceptance of such preliminary decision.
11. Change of the preliminary decision is made in case of revealing by customs body or the applicant of the errors admitted at acceptance of the preliminary decision.
12. The decision of customs body on change of the preliminary decision comes into force in time, specified in the decision on change of the preliminary decision.
13. The preliminary decision responds in cases if the international contracts of the Russian Federation or standard legal certificates of the Russian Federation establish other requirements and conditions of definition of country of origin of the goods.
14. The decision on a response of the preliminary decision is accepted by customs body within 30 calendar days after day of publication of the international contracts of the Russian Federation or the standard legal certificates of the Russian Federation specified regarding 13 present articles, and comes into force simultaneously with them.
15. The decision on cancellation, on change or a response of the preliminary decision goes to the applicant not later than the day following day of removal of the decision on cancellation, about change or a response of the preliminary decision.

## Chapter 11. Customs cost of the goods

### **Article 112. Definition, declaring, control and updating of customs cost of the goods**

1. Definition of customs cost of the goods moved through customs border of the Customs union at their import to the Russian Federation, is carried out according to the international contract of member states of the Customs union, regulating questions of definition of customs cost of the goods moved through customs border of the Customs union, taking into account features of its application in the cases established by the



Customs code of the Customs union.

2. The government of the Russian Federation establishes an order of definition of customs cost of the goods which are taken out from the Russian Federation.
3. Declaring, control and updating of customs cost of the goods moved through customs border of the Customs union at import to the Russian Federation, are carried out according to chapter 8 of the Customs code of the Customs union.
4. The federal enforcement authority authorised in the field of customs business, in coordination with the federal enforcement authority authorised in the field of the finance, establishes an order of control of customs cost of the goods which are taken out from the Russian Federation.
5. The federal enforcement authority authorised in the field of customs business, establishes:
  - 1) an order and forms of declaring of customs cost of the goods which are taken out from the Russian Federation;
  - 2) forms and rules of filling of the declaration of customs cost of the goods imported into the Russian Federation, at definition of customs cost of the goods in the cases established by the customs legislation of the Customs union;
  - 3) size of the general customs cost of an imported consignment of goods at which customs cost of the goods is declared in the declaration on the goods without filling of the declaration of customs cost;
  - 4) cases when control of customs cost of the goods is carried out by specialised (functional) divisions of customs bodies at customs cost;
  - 5) an order of cancellation of decisions of customs bodies about updating of customs cost of the goods.
6. According to article 68 of the Customs code of the Customs union the decision on updating of the declared customs cost of the goods is accepted by customs body at control of customs cost both to, and after release of the goods if customs body or the customs applicant it is revealed that doubtful data on customs cost of the goods are declared, including the method of definition of customs cost of the goods is incorrectly chosen and (or) customs cost of the goods is defined. The decision on updating of the declared customs cost of the goods is accepted by customs body at control of customs

cost before release of the goods and without carrying out of additional check in following cases:

- 1) revealings affected size of customs cost of the goods of discrepancy declared in the declaration on the goods of data (qualitative and commercial characteristics, quantity, properties, an origin, cost and other data) to the actual data established by customs body in the course of carrying out of customs control;
- 2) revealings of discrepancy of the declared size of customs cost and its components to the documents shown in their acknowledgement;
- 3) revealings of technical errors (a typing error, arithmetic errors, application of a wrong exchange rate and other errors), affected size of customs cost.

#### **Article 113. Consultation concerning customs cost of the goods**

According to article 52 of the present Federal law customs bodies advise interested persons concerning customs cost of the goods. At carrying out of the specified consultations the customs body has not the right to carry out check of documents and to make preliminary decisions at customs cost.

## Section II Customs payments

### Chapter 12. General provisions on payment of customs payments

#### **Article 114. Payers of the customs duties, taxes**

Payers of the customs duties, taxes are the customs applicant or other persons to whom the duty on payment of the customs duties, taxes according to the Customs code of the Customs union, the international contracts of member states of the Customs union and the present Federal law is assigned.

**Article 115. Terms of payment of the customs duties, taxes**

1. Terms of payment of the customs duties, taxes are established according to the Customs code of the Customs union.
2. The customs duties, taxes concerning the goods, are specified feature of which customs declaring in subparagraphs 2 and 4 articles 194 of the Customs code of the Customs union, paid before giving of the customs declaration or simultaneously with giving of the customs declaration.

**Article 116. An order and forms of payment of the customs duties, taxes**

1. The import customs duties, except for the import customs duties concerning the goods for private use, are paid into the account defined by the international contract of member states of the Customs union. The import customs duties cannot be *зачтены* on account of payment of other payments.
2. At will of the payer the import customs duties can be paid before giving of the customs declaration. The order the sums of the import customs duties paid before giving of the customs declaration, is carried out with reference to an order provided by article 121 of the present Federal law, taking into account positions of the international contract of member states of the Customs union.
3. Special, antidumping and the countervailing duties established by the Commission of the Customs union, are paid into the account defined by the international contract of member states of the Customs union.
4. Preliminary special, preliminary antidumping and preliminary compensatory the duties established by the Commission of the Customs union, are paid into the account of Federal exchequer. In case by results of the investigation previous introduction of special protective, antidumping and compensatory measures, it will be established that the bases for introduction special protective, antidumping and countervailing duties are absent, the paid sums preliminary special, preliminary antidumping and preliminary compensatory duties are subject to return to the payer in an order established by article 148 of the present Federal law. In case by results of the specified investigation the decision on application of special protective, antidumping and compensatory measures, the sums preliminary special is accepted, preliminary antidumping and preliminary

compensatory duties are subject to transfer into the account defined by the international contract of member states of the Customs union.

5. Special, antidumping and the countervailing duties applied in the Russian Federation unilaterally, and also preliminary special, preliminary antidumping and preliminary compensatory the duties applied in the Russian Federation unilaterally, are paid into the account of Federal exchequer. In case by results of the investigation previous introduction of special protective, antidumping and compensatory measures, it will be established that the bases for introduction special, antidumping and countervailing duties are absent, the paid sums preliminary special, preliminary antidumping and preliminary compensatory duties are subject to return to the payer in an order established by article 148 of the present Federal law.
6. The export customs duties are paid into the account of Federal exchequer.
7. Taxes, and also the customs duties, taxes concerning the goods for private use are paid into the account of Federal exchequer. Payment by physical persons of the customs duties, taxes concerning the goods for private use can be carried out in cash desk of customs body.
8. Payment of the customs duties, taxes can be carried out in the centralised order by entering of the sums of the customs duties, taxes to the accounts specified in parts 1, 3 - 7 present articles, for the goods assumed to import to the Russian Federation or export from the Russian Federation for the certain period without dependence from the customs declaration will be submitted to what customs body on such goods.
9. Payment of the customs duties, taxes in the centralised order can be carried out by payers of the customs duties, the taxes, concluded with the federal enforcement authority authorised in the field of customs business, or the customs bodies defined by federal enforcement authority, authorised in the field of customs business, the agreement on application of the centralised order of payment of the customs duties, taxes. The specified agreement cannot contain the position, releasing persons from observance of requirements and the conditions established by the customs legislation of the Customs union and (or) the legislation of the Russian Federation about customs business, regarding completeness and timeliness of payment of customs payments, and also from observance of customs procedures. The federal enforcement authority authorised in the

field of customs business, the typical form of the agreement on application of the centralised order of payment of the customs duties, taxes can be confirmed.

10. The agreement on application of the centralised order of payment of the customs duties, taxes between the federal enforcement authority authorised in the field of customs business, and the payer of the customs duties, taxes consists in a case:
  - 1) if the sum of the customs duties, the taxes paid within year, the specified agreement previous the conclusion, exceeds 100 billion roubles;
  - 2) absence of debts on payment of the customs duties, taxes;
  - 3) realisation of foreign trade activities over three years;
  - 4) fulfilment of the customs operations connected with a premise of the goods under a customs procedure, in two and more customs bodies located in regions of activity of two and more regional customs offices, or in the customs bodies defined by federal enforcement authority, authorised in the field of customs business;
  - 5) absence made repeatedly (two and more times) within one year previous the conclusion of the specified agreement, administrative offences in the field of the customs business, provided by articles 16.7 and 16.22 Codes of the Russian Federation about administrative offences;
  - 6) if import and (or) export of the goods are carried out not less often than an once in a month.
11. The agreement on application of the centralised order of payment of the customs duties, taxes between the customs body certain by federal enforcement authority, authorised in the field of customs business, and the payer of the customs duties, taxes consists in a case:
  - 1) if the sum of the customs duties, the taxes paid within year, the specified agreement previous the conclusion, makes from 50 billion to 100 billion roubles inclusive;
  - 2) absence of debts on payment of the customs duties, taxes;
  - 3) realisation of foreign trade activities over three years;
  - 4) fulfilment of the customs operations connected with a premise of the goods under a customs procedure, in two and more customs bodies located in region of activity of regional customs office;
  - 5) absence made repeatedly (two and more times) within one year previous the

conclusion of the specified agreement, administrative offences in the field of the customs business, provided by articles 16.7 and 16.22 Codes of the Russian Federation about administrative offences;

- 6) if import and (or) export of the goods are carried out not less often than an once in a month,
12. The agreement on application of the centralised order of payment of the customs duties, taxes consists current calendar year. Under the agreement of parties specified agreement can be concluded for less long term,
13. At declaring of the goods in which relation the customs duties, taxes are paid with application of the centralised order of payment of the customs duties, taxes, granting to customs body of the payment documents confirming payment of the customs duties, taxes, it is not required,
14. Payment of the customs duties, taxes can be carried out through electronic or payment terminals, cash dispenses,
15. For the present Federal law operators of payment systems are understood as the legal bodies who are carrying out an information exchange between participants of calculations at payment of the customs duties, taxes with use of electronic or payment terminals, the cash dispenses, responsible for receipt into the account of Federal exchequer and (or) into the account defined by the international contract of member states of the Customs union, the money resources paid with use of electronic or payment terminals, cash dispenses, and providing appropriate execution of obligations taken up according to the legislation of the Russian Federation by granting of bank guarantees and (or) entering of money resources (money) for the account of Federal exchequer. Requirements to operators of payment systems, an order of the organisation of interaction between the operator of payment system, payers of the customs duties, taxes and the federal enforcement authority authorised in the field of customs business, are defined by the Government of the Russian Federation,
16. An order and technologies of fulfilment of operations on payment of the customs duties, taxes with use of electronic or payment terminals, cash dispenses are defined by the federal enforcement authority authorised in the field of customs business,

**Article 117. Discharge of duty on payment of the customs duties, taxes**

1. The duty of the payer on payment of the customs duties, taxes is considered executed if the size of the money resources specified in the present article makes not less the sum of the customs duties subject to payment, taxes:
  - 1) from the moment of write-off of money resources from the account of the payer in bank, including at payment of the customs duties, taxes through electronic terminals, cash dispenses;
  - 2) from the moment of entering of cash money resources into cash desk of customs body or from the moment of payment of cash money resources through payment terminals, cash dispenses;
  - 3) from the moment of offset on account of payment of the customs duties, taxes of unduly paid or unduly collected sums of the customs duties, taxes and if such offset is made at the initiative of the payer, - from the moment of reception by customs body of the statement for offset;
  - 4) from the moment of offset on account of payment of the customs duties, taxes of advance payments or monetary pledge and if such offset is made at the initiative of the payer, - from the moment of reception by customs body of the order about offset;
  - 5) from the moment of offset on account of payment of the customs duties, taxes of the money resources paid by bank, other credit organisation or the insurance organisation according to a bank guarantee, and also the guarantor according to the guarantee contract;
  - 6) from the moment of transfer of money resources into the accounts specified in article 116 of the present Federal law, in case of collecting of customs payments for the account:  
The goods in which relation the customs duties, taxes are not paid;  
Pledge of property of the payer of the customs duties, taxes.
2. For release of the goods at payment of the customs duties, taxes in a non-cash order acknowledgement of discharge of duty of the payer on payment of the customs duties, taxes is receipt of the sums of the customs duties, taxes to the accounts specified in article 116 of the present Federal law, and at payment of the customs duties, taxes with use of electronic and payment terminals, cash dispenses by means of the payment

systems which operators are specified regarding 15 articles 116 of the present Federal law, such acknowledgement is the document generated by the electronic or payment terminal, a cash dispense, including in electronic form, confirming payment realisation into the accounts specified in article 116 of the present Federal law.

3. The customs duties, taxes are considered as the paid physical persons concerning the goods for private use in an order established by the international contract of member states of the Customs union.
4. On request of the payer of the customs duties, taxes, and also the persons specified regarding 1 article 119, a part of 5 articles 168 of the present Federal law, customs bodies are obliged to give out acknowledgement of payment of the customs duties, taxes in writing, but no more than for three calendar years previous this requirement. The form of acknowledgement of payment of the customs duties, taxes affirms the federal enforcement authority authorised in the field of customs business. Customs bodies have not the right to demand from the payer of the customs duties, taxes, and also at the persons specified regarding 1 article 119, a part of 5 articles 168 of the present Federal law, acknowledgement of receipt of money resources into the account of Federal exchequer or into the account defined by the international contract of member states of the Customs union. Under the written statement of the payer of the customs duties, taxes, and also the persons specified regarding 1 article 119, a part of 5 articles 168 of the present Federal law, the customs body is obliged to give itself data on receipt of money resources into the account of Federal exchequer or into the account defined by the international contract of member states of the Customs union.
5. The bank does not raise service charges on operations on transfer of the sums of customs payments, fines, percent from the account of the payer of the customs duties, taxes in bank into the accounts specified in article 116 of the present Federal law.

#### **Article 118. Application of a rate of foreign exchange**

In cases when for calculation of the customs duties, taxes, including definition of customs cost of the goods, foreign currency recalculation is required to make, the rate of foreign exchange to currency of the Russian Federation, established by the Central bank of the Russian Federation and operating at date of registration of the customs declaration if other



is not established by the customs legislation of the Customs union and (or) the legislation of the Russian Federation on customs business is applied.

**Article 119. An order of payment of the customs duties, taxes concerning the goods placed in the Russian Federation under a customs procedure of release for internal consumption, let out conditionally**

1. In cases when for acquisition by the goods which have been conditionally let out in territory of the Russian Federation according to a customs procedure of release for internal consumption, status of the goods of the Customs union payment of the customs duties, taxes it is required (subparagraphs 1 and 3 points 1, point 5 of article 200 of the Customs code of the Customs union), such payment can be made by the customs applicant (its assignee) or other person at whom these goods are in lawful possession.
2. Payment of the sums of the customs duties specified regarding 1 present article, taxes is made on the basis of the statement of the persons specified regarding 1 present article, submitted to the customs body making conditional release of the goods, c by instructions of number of the customs declaration on which conditional release of the goods, and requisites of the payment document on which payment of the customs duties, taxes is made was carried out.
3. Concerning the goods specified in subparagraph 1 of point 1 of article 200 of the Customs code of the Customs union, the customs duties, taxes are paid at a rate of the sums estimated in the customs declaration on which conditional release of the goods, and the privileges not paid in connection with granting on payment of the customs duties, taxes was made.
4. Concerning the goods specified in subparagraph 3 of point 1 of article 200 of the Customs code of the Customs union, the customs duties are paid at a rate of a difference of the sums of the import customs duties estimated under rates of the import customs duties, established by Uniform custom duties, and the sums of the import customs duties paid at release of the goods.
5. The customs duties specified regarding 1 present article, taxes are subject to payment into the accounts defined by parts 1, 3 - 7 articles 116 of the present Federal law.
6. From the sums of the customs duties, the taxes which are subject to payment according

to a part of 1 present article, a fine are not charged and are not paid.

#### **Article 120. Payment of percent**

1. Percent are paid in following cases:

- 1) for granting of a delay or instalments of payment of the customs duties, taxes;
- 2) in the cases provided by point 5 of article 250, article 251 point 3, article 263 point 2, article 276 point 2, point 3 of article 284 and point 2 of article 291 of the Customs code of the Customs union;
- 3) in a case provided by article 288 of the present Federal law.

2. Percent are paid next sizes:

- 1) for granting of a delay or instalments of payment of the customs duties, taxes percent are charged for the sum of the customs duties, the taxes which term of payment has been changed, proceeding from the rate of refinancing of the Central bank of the Russian Federation operating during the period from the date of, release of the goods following day, till day of the termination of a duty on payment of the customs duties, taxes;
- 2) in the cases provided by point 5 of article 250, article 251 point 3, article 263 point 2, article 276 point 2, point 3 of article 284 and point 2 of article 291 of the Customs code of the Customs union and article 288 of the present Federal law, percent are charged for the sum of the customs duties subject to payment, taxes proceeding from the rate of refinancing of the Central bank of the Russian Federation operating during the established period if other is not provided by point 3 of the present part;
- 3) in case of a premise of temporarily taken out natural gas under a customs procedure of export the percent provided by point 2 of article 291 of the Customs code of the Customs union, are charged for the sum of the customs duties subject to payment proceeding from the rate of 0 percent.

3. Percent are paid not later than the day following day of the termination of a duty on payment of the customs duties, taxes.

4. Payment, collecting and return of percent are carried out in an order provided by the Customs code of the Customs union and the present Federal law with reference to payment, collecting and return accordingly the customs duties and taxes.

5. Payment of percent in the cases provided by a part of 6 articles 147 and a part of 19 articles 155 of the present Federal law, is made according to specified articles.

## Chapter 13. Advance payments

### **Article 121. Payment of advance payments**

1. Advance payments and not identified by the payer the money resources brought in the account of payment of the forthcoming export customs duties, taxes, custom charges admit a cut of concrete kinds and the sums of the export customs duties, taxes, custom charges concerning the concrete goods.
2. Advance payments are paid into accounts of Federal exchequer in currency of the Russian Federation.
3. The money resources paid as advance payments, are property of the person who have brought advance payments, and cannot be considered as customs payments or monetary pledge until the specified person will not make the order about it to customs body or the customs body will not turn collecting on advance payments. As the order of the person who have brought advance payments, representation by it or from his name of the customs declaration, the statement on return of advance payments or fulfilment of other actions testifying to intention of this person to use the money resources as customs payments or maintenance of payment of the customs duties, taxes is considered.
4. On the basis of the order of the person who have brought advance payments, about their use, except for the statement on return of advance payments, customs body which carries out administration of the specified money resources, makes identification of advance payments as customs payments or monetary pledge by their kinds and the sums.
5. Under the written statement of the person who have brought advance payments, the customs body not later than 30 days from the date of reception of such statement is obliged to give in writing to the specified person the report on an expenditure of the money resources brought as advance payments, but no more than for three years previous the specified statement. The report on an expenditure of the money resources brought as advance payments, which form affirms the federal enforcement authority

authorised in the field of customs business, should contain data for the period specified in the statement of the person, by kinds of customs and other payments:

- 1) about the sums of the arrived advance payments for the period specified in the statement including if under the statement of the payer the status of advance payments was got by the money resources brought by it earlier in the form of monetary pledge, either unduly paid or collected customs payments;
  - 2) about the sums of the advance payments spent for payment of customs and other payments, entering of monetary pledge, with instructions of requisites of documents on which basis indisputable collecting of the customs duties, taxes at the expense of not spent rest of advance payments was carried out;
  - 3) about the sums of the advance payments returned to the person with instructions of requisites of statements for return and decisions on return.
6. In case of disagreement of the person who have brought advance payments, with results of the report of customs body joint adjustment of an expenditure of money resources of this person is spent. Results of such adjustment are made out by the certificate under the form confirmed by federal enforcement authority, authorised in the field of customs business. The certificate is made in duplicate, subscribes customs body and the person who has brought advance payments. One copy of the certificate after its signing is handed over to the specified person.

#### **Article 122. Return of advance payments**

1. Return of advance payments is carried out by the rules provided for return of unduly paid customs duties, taxes if the statement for their return is submitted by the person who has brought advance payments (its assignee), within three years from the date of last order about use of advance payments. If the order about use of advance payments was not made by the specified person, the specified term of filing of application about their return is estimated from the date of receipt of money resources into the account of Federal exchequer. The application form about return of advance payments affirms the federal enforcement authority authorised in the field of customs business.
2. After the specified term not demanded sums of advance payments are considered as a part of other not tax incomes of the federal budget and to return are not subject.

3. Following documents are applied on the statement for return of advance payments:
  - 1) the payment document confirming transfer of advance payments;
  - 2) the documents specified in parts 4 - 7 present articles, depending on the status of the person;
  - 3) other documents which can be given the person who has put in the statement for return of advance payments, for acknowledgement of validity of return.
4. The legal bodies created according to the legislation of the Russian Federation, give:
  - 1) a copy of the certificate on statement on the account in the tax department, assured notarially or customs body at an original document presentation;
  - 2) a copy of the certificate on the state registration, assured notarially or customs body at an original document presentation;
  - 3) the document confirming powers of the person, signed the statement for return of the advance payments, assured notarially or customs body at an original document presentation;
  - 4) the sample of the signature of the person who have signed the statement for return of advance payments, assured notarially or customs body at a presentation of the original document proving the identity of the person, signed the statement;
  - 5) a copy of the document confirming assignment in case the statement for return of advance payments moves the assignee of the person who have brought advance payments, assured notarially or customs body at an original document presentation.
5. Legal bodies, except for the persons specified regarding 4 present articles, give:
  - 1) a copy of the document confirming the status of the legal person under the legislation of the country in which territory this legal body (with translation into Russian), assured notarially is created;
  - 2) a copy of the document confirming powers of the person, signed the statement for return of advance payments (with translation into Russian), assured notarially;
  - 3) the sample of the signature of the person who have signed the statement for return of advance payments, assured notarially.
6. The physical persons registered as individual businessmen, give:
  - 1) a copy of the certificate on statement on the account in the tax department, assured notarially or customs body at an original document presentation;

- 2) a copy of the certificate on the state registration, assured notarially or customs body at an original document presentation;
  - 3) a copy of the passport of the citizen of the Russian Federation, assured notarially or customs body at an original document presentation;
7. Physical persons give:
- 1) a copy of the passport of the citizen of the Russian Federation or other document proving the identity of the citizen according to the legislation of the Russian Federation, assured notarially or customs body at an original document presentation;
  - 2) a copy of the document confirming the right for the sums of advance payments in case the statement for return of advance payments moves the successor of the person who have brought advance payments, assured notarially or customs body at an original document presentation.
8. If in customs body the documents specified in parts 4 - 7 present articles earlier were given, the person has the right not to give such documents repeatedly, having informed data on granting to customs body of such documents and on absence in them of changes.
9. The statement for return of advance payments with the application of the documents which list is established by the present article, moves in customs body which carries out administration of the given money resources.

## Chapter 14. Custom charges

### **Article 123. Kinds of custom charges**

1. Custom charges are the obligatory payments raised by customs bodies for fulfilment by them of actions, the goods connected with release, customs support of the goods, storage of the goods.
2. Custom charges concern:
  - 1) custom charges for fulfilment of the actions connected with release of the goods (further - custom charges for customs operations);
  - 2) custom charges for customs support;
  - 3) custom charges for storage.

**Article 124. Payers of custom charges**

1. Payers of custom charges for customs operations and custom charges for customs support are the persons specified in article 114 of the present Federal law.
2. Payers of custom charges for storage are the persons who have placed the goods on a warehouse of time storage of customs body.

**Article 125. An order of calculation of custom charges**

1. Custom charges are estimated in payers, except for the cases established by a part of 2 present articles.
2. Custom charges are estimated in customs bodies at exhibiting of requirements about payment of customs payments, and also at calculation of custom charges concerning the goods for private use.
3. Calculation of the sums which are subject to payment of custom charges, is made in currency of the Russian Federation. In cases if for calculation of the sums of custom charges it is required to make foreign currency recalculation, the rate of foreign exchange to currency of the Russian Federation, established by the Central bank of the Russian Federation and operating at date of registration of the customs declaration by customs body is applied.

**Article 126. Application of rates of custom charges**

1. For calculation of the sums of custom charges for customs operations the rates operating at date of registration of the customs declaration by customs body are applied.
2. For calculation of the sums of custom charges for customs support the rates operating at date of registration of the transit declaration by customs body are applied.
3. For calculation of the sums of custom charges for storage the rates operating in storage of the goods in a warehouse of time storage of customs body are applied.

**Article 127. Terms of payment of custom charges**

1. Custom charges for customs operations should be paid simultaneously with giving of the customs declaration.
2. Custom charges for customs support should be paid prior to the beginning of actual

realisation of customs support.

3. Custom charges for storage should be paid before actual delivery of the goods from a warehouse of time storage of customs body.

#### **Article 128. An order and forms of payment of custom charges**

1. Custom charges are paid:
  - 1) for customs operations - at declaring of the goods, including at giving in customs body of the incomplete customs declaration, the periodic customs declaration, the time customs declaration full of the customs declaration;
  - 2) for customs support - at support of the vehicles transporting the goods according to a customs procedure of customs transit;
  - 3) for storage - at storage of the goods in a warehouse of time storage of customs body.
2. Payment of custom charges is carried out by rules and in forms which are established by the present Federal law concerning payment of the customs duties, taxes taking into account positions of a part 3 present articles.
3. Payment of custom charges is carried out into the account of Federal exchequer in currency of the Russian Federation. Payment by physical persons of custom charges concerning the goods for private use can be carried out in cash desk of customs body.

#### **Article 129. Collecting and return of custom charges**

1. Collecting and return of custom charges are carried out according to the order provided by the present Federal law for collecting and return of the customs duties, taxes, except for the cases provided by parts of 2 and 3 present articles.
2. If after registration of the customs declaration during its check updating of the data containing in it influencing size of custom charges for customs operations, the sum of custom charges for the customs operations, declared is carried out at declaring of the goods, not recalculated, additional collecting and return of the sums of custom charges for customs operations are not made.
3. In the cases established by points 1 and 2 parts of 1 article 148 of the present Federal law, return of custom charges for customs operations is not made.



**Article 130. Rates of custom charges**

1. Rates of custom charges for customs operations are established by the Government of the Russian Federation.
2. The size of custom charges for customs operations is limited to approximate cost of services of customs bodies and cannot exceed 100 000 roubles.
3. At export from the Russian Federation of the goods which are not assessed with the export customs duties, rates of custom charges for customs operations cannot depend on cost of such goods.
4. At declaring of the goods with giving of the time customs declaration of the rate of custom charges for customs operations cannot depend on cost of such goods. At the subsequent giving on the same goods custom charges for customs operations are paid to customs body of the full customs declaration in sizes according to a part 2 present articles.
5. Custom charges for customs support are paid next sizes:
  - 1) for realisation of customs support of each vehicle and each unit of a railway rolling stock on distance:
    - To 50 km inclusive - 2 000 roubles;
    - From 51 to 100 km inclusive - 3 000 roubles;
    - From 101 to 200 km inclusive - 4 000 roubles;
    - Over 200 km - 1 000 roubles for each 100 kilometres of a way, but not less than 6 000 roubles;
  - 2) for realisation of customs support of everyone water or the aircraft - 20 000 roubles irrespective of moving distance.
6. Custom charges for storage in a warehouse of time storage of customs body are paid at a rate of 1 rouble from each 100 kgs of weight of the goods a day, and in specially adapted (equipped and equipped) for storage of separate kinds of the goods premises - 2 roubles from each 100 kgs of weight of the goods a day. Incomplete 100 kgs of weight of the goods are equated to full 100 kgs, and incomplete day - to full.

### **Article 131. Clearing of payment of custom charges**

1. Custom charges for customs operations are not raised in the relation:
  - 1) imported into the Russian Federation and the goods taken out from the Russian Federation concerning according to the legislation of the Russian Federation to free aid (assistance);
  - 2) the goods which are imported into the Russian Federation and taken out from the Russian Federation by diplomatic representatives, consular establishments, other official representations of the foreign states, the international organisations, the personnel of these representations, establishments and the organisations, and also concerning the goods intended for private use of separate categories of foreign persons, enjoying advantages, privileges and (or) immunities according to the international contracts of the Russian Federation;
  - 3) the cultural values placed under a customs procedure of time import (admission) or a customs procedure of time export by the Russian state or municipal museums, archives, libraries, other state storehouses of cultural values with a view of their exhibiting, and also at end of action of the specified procedures by a premise of the goods under procedure of re-export and реимпорта the goods accordingly;
  - 4) the goods which are imported into the Russian Federation and taken out from the Russian Federation with a view of demonstration at carrying out vystavочно-kongressnyh of actions with foreign participation, aerospace salons and other similar actions for the decision of the Government of the Russian Federation;
  - 5) the cash currency of member states of the Customs union which are imported or taken out by the central banks of member states of the Customs union, except for memorable coins;
  - 6) the goods (except for the goods for private use), imported into the Russian Federation or taken out of the Russian Federation to one addressee from one sender under one transport (transportation) document, the general which customs cost does not exceed the sum equivalent of 200 euros at a Central Bank rate of the Russian Federation, operating at the moment of registration by customs body of the customs declaration;
  - 7) the goods placed under a customs procedure of customs transit;
  - 8) forms of books МДП moved between Association of the international automobile

- carriers of Russia and the International union of motor transport, and also forms *карнетов* ATA or their parts intended for delivery in customs territory of the Customs union;
- 9) the excise marks which are imported into the Russian Federation and taken out from the Russian Federation;
  - 10) the goods moved by physical persons for personal, family, house and other not connected with realisation of enterprise activity of needs in which relation outright release from payment of the customs duties, taxes is given;
  - 11) the goods sent in the international items of mail, except for cases when declaring of the specified goods is carried out by giving of the separate customs declaration;
  - 12) the goods which are imported into the Russian Federation and taken out from the Russian Federation as supplies;
  - 13) the goods placed under special customs procedures, including at a premise of the goods under the procedures necessary for end of special procedures;
  - 14) a waste (rests) formed as a result of destruction of the foreign goods according to a customs procedure of destruction in which relation the customs duties, taxes are not subject to payment;
  - 15) the goods which have appeared are destroyed, irrevocably lost or damaged owing to failure or action of force majeure and are placed under a destruction customs procedure;
  - 16) the goods which have arrived on territory of the Russian Federation, being in a place of arrival or in other zone of customs control located in immediate proximity from a place of arrival, not placed under any customs procedure, placed under a customs procedure of re-export and decreasing from territory of the Russian Federation;
  - 17) the goods temporarily imported into the Russian Federation with application *карнетов* ATA, in case of observance of conditions of time import of the goods with application *карнетов* ATA and at their return export from the Russian Federation, and also concerning the goods which are temporarily taken out from the Russian Federation with application *карнетов* ATA, in case of observance of conditions of time export of the goods with application *карнетов* ATA and at their return import to the Russian Federation;
  - 18) spare parts and the equipment which are imported into the Russian Federation and

are taken out from the Russian Federation simultaneously with a vehicle according to article 349 of the Customs code of the Customs union;

- 19) vehicles of international transportation, including let out in territory of the Russian Federation according to a customs procedure of time import (admission) or a customs procedure of a free customs area and further international transportation used as vehicles;
- 20) the professional equipment which list is established by the Government of the Russian Federation and which is used for manufacture and the release of mass media placed under a customs procedure of time export, and also at end of a customs procedure of time export by a premise of the goods under a customs procedure *ре импорта*;
- 21) the goods intended for carrying out of filmings, representations, performances and similar actions (theatrical suits, circus suits, film suits, the scenic equipment, scores, musical instruments and other theatrical requisite, a circus requisite, a film requisite), placed under a customs procedure of time import (admission) or a customs procedure of time export, and at their return export (re-export) or return import (*ре импорте*) if concerning such goods full conditional clearing of payment of the customs duties, taxes is given;
- 22) the goods intended for sports competitions, indicative sports actions or the trainings placed under a customs procedure of time import (admission) or a customs procedure of time export, and at end of the specified procedures by a premise of the goods under a customs procedure of re-export and *ре импорта* accordingly if concerning such goods full conditional clearing of payment of the customs duties, taxes is given;
- 23) the goods imported on territory of the Kaliningrad region according to a customs procedure of a free customs area, and the products of their processing placed under customs procedures of release for internal consumption or *ре импорта*;
- 24) the scientific or commercial samples imported into the Russian Federation according to a customs procedure of time import (admission) with full conditional clearing of payment of the customs duties, taxes and taken out from the Russian Federation according to a customs procedure of time export;

- 25) other goods in the cases defined by the Government of the Russian Federation.
2. Custom charges for storage are not raised:
  - 1) at a premise customs bodies of the goods on a warehouse of time storage of customs body;
  - 2) in other cases defined by the Government of the Russian Federation.
3. The government of the Russian Federation has the right to define cases of clearing of payment of custom charges for customs support.

## Chapter 15. Change of term of payment of the customs duties, taxes

### **Article 132. Change of term of payment of the customs duties**

1. Change of term of payment of the customs duties is made in the form of a delay or instalments on the bases, on conditions and is perfectly in order, which are defined by the international contract of member states of the Customs union.
2. The government of the Russian Federation has the right to define the federal enforcement authorities, authorised to confirm presence of the bases for granting of a delay or instalments of payment of the customs duties provided by the international contracts of member states of the Customs union.
3. In case of acceptance by the Government of the Russian Federation of decisions on definition of the federal enforcement authorities, authorised to confirm presence of the bases for granting of a delay or instalments of payment of the customs duties provided by the international contracts of member states of the Customs union, presence of such acknowledgement is obligatory at the reference of the person with the statement for delay or instalments granting.

### **Article 133. The general conditions of change of term of payment of taxes**

1. In the presence of the bases established by article 134 of the present Federal law, the federal enforcement authority authorised in the field of customs business, or other customs bodies defined by it under the statement of the payer of the customs duties, taxes in writing can change term of payment of taxes in the form of granting of a delay or instalments of their payment.

2. The delay or the instalments of payment of taxes can be given on one or several types of tax, and also concerning all sum which are subject to payment, or its part.
3. The delay or the instalments of payment of taxes is given under condition of maintenance of payment of the sum of taxes in an order provided by the Customs code of the Customs union and the present Federal law. The decision on granting of a delay or instalments of payment of taxes or about refusal in its granting is accepted in time, not exceeding 15 days from the date of filing of application about it. Granting of a delay or instalments of payment of taxes can be refused exclusively in the presence of the circumstances provided by article 135 of the present Federal law.
4. The delay or the instalments of payment of taxes is given for the term from one about six months.
5. The decision on granting of a delay or instalments of payment of taxes or about refusal in its granting in writing is possible to the person who have addressed with the statement for its granting. In the decision term on which the delay or the instalments of payment of taxes is given, and in default in granting of a delay or instalments of payment of taxes - the reasons of such decision is underlined.

**Article 134. The bases for granting of a delay or instalments of payment of taxes**

1. The delay or the instalments of payment of taxes is given to the payer of the customs duties, taxes at presence at least one of following bases:
  - 1) causings to this person of a damage as a result of act of nature, technological accident or other force majeure circumstances;
  - 2) delays to this person of financing from the federal budget or payment of the state order executed by this person;
  - 3) if the goods imported on territory of the Russian Federation, are the goods which are exposed to fast damage;
  - 4) realisation by the person of deliveries under the international contract of the Russian Federation;
  - 5) if the goods imported on territory of the Russian Federation, are the goods included in confirmed Government of the Russian Federation the list of separate types of imported foreign aircrafts and accessories to them in which relation the delay or the

instalments of payment of taxes can be given.

2. The government of the Russian Federation has the right to define the federal enforcement authorities, authorised to confirm presence of the bases for granting of a delay or instalments of payment of the taxes provided by the present Federal law.
3. In case of acceptance by the Government of the Russian Federation of decisions on definition of the federal enforcement authorities, authorised to confirm presence of the bases for granting of a delay or instalments of payment of the taxes provided by the present Federal law, presence of such acknowledgement is obligatory at the reference of the person with the statement for delay or instalments granting.

**Article 135. The circumstances excluding granting of a delay or instalments of payment of taxes**

1. The delay or the instalments of payment of taxes is not given, if concerning the person applying for granting of the specified delay or instalments:
  - 1) criminal case preliminary investigation on which is carried by the criminally-remedial legislation of the Russian Federation to the competence of customs bodies is brought;
  - 2) bankruptcy procedure is raised.
2. In the presence of the circumstances specified regarding 1 present article, the decision on granting of a delay or instalments of payment of taxes cannot be taken out, and the passed decision is subject to cancellation about what the person who has put in the statement for reception of a delay or instalments, is notified by customs body in writing within three working days.

**Article 136. Percent for delay or instalments granting**

Percent are paid for granting of a delay or instalments of payment of the customs duties, taxes in sizes and an order which are established by article 120 of the present Federal law.

## Chapter 16. Maintenance of payment of the customs duties, taxes

### **Article 137. The general conditions of maintenance of payment of the customs duties, taxes**

1. The general conditions of maintenance of payment of the customs duties, taxes are defined by chapter 12 of the Customs code of the Customs union.
2. Discharge of duty on payment of the customs duties, taxes is provided in the cases established by point 1 of article 85 of the Customs code of the Customs union, and also in cases:
  - 1) release of the goods is perfectly in order and on conditions which are established by point 2 of article 69 and point 5 of article 88 of the Customs code of the Customs union;
  - 2) release of the goods at carrying out of additional check according to a part of 10 articles 106 of the present Federal law;
  - 3) conditional release of the goods according to subparagraph 1 of point 1 of article 200 of the Customs code of the Customs union and points 1 and 3 parts of 1 article 222 of the present Federal law, except for the cases established by parts of 4 and 5 present articles;
  - 4) premises of the goods under customs procedures of a customs warehouse without actual placing of the goods under customs locks, processings in customs territory, processings for internal consumption, time import (admission), time export, except for the cases established by parts of 4 and 5 present articles;
  - 5) provided by the present Federal law, at realisation by persons of activity in sphere of customs business;
  - 6) realisation of activity as the resident of a port special economic zone if it is established by the international contract of member states of the Customs union, regulating правоотношения on an establishment and application of a customs procedure of a free customs area;
  - 7) in other cases provided by the present Federal law, other federal laws, certificates of the Government of the Russian Federation.
3. Maintenance of payment of the customs duties, taxes can be given for goods release in a



case непоступления and (or) receipts not in full into the account of Federal exchequer and (or) the account defined by the international contract of member states of the Customs union, the paid sums of the customs duties, taxes,

4. Maintenance of payment of the customs duties, taxes is not given in the cases established by the international contracts, the Customs code of the Customs union, certificates of the President of the Russian Federation or the Government of the Russian Federation and also in case the customs body has the bases to believe that the obligations taken before it, will be executed.
5. Without dependence from the positions provided by points 3 and 4 parts 2 present articles, maintenance of payment of the customs duties, taxes is not given, except for the cases specified regarding 6 present articles, in the relation:
  - 1) technology equipment (including accessories and spare parts to it) which import is not subject to taxation on the added cost according to the legislation of the Russian Federation on taxes and tax collections;
  - 2) air and the sea-crafts imported by the organisations with a view of realisation of economic activities, rendering of transport services according to a customs procedure of time import (admission) or imported in уставный (складочный) the capital of the enterprises with foreign investments, and also placed under a processing customs procedure in customs territory with a view of repair realisation;
  - 3) the goods (behind an exception подакцизных the goods), imported as free aid (assistance) of the Russian Federation;
  - 4) commercial and scientific samples at their time import (admission) and time export by the scientific organisations;
  - 5) the natural gas which is taken out by pipeline transport on time storage in underground storehouses, located outside of territory of the Russian Federation, according to a customs procedure of time export.
6. Customs bodies have the right to make the decision on necessity of granting of maintenance of payment of the customs duties, taxes concerning the goods listed in points 1 - 4 parts 5 present articles, in cases:
  - 1) if the customs applicant carries out foreign trade activities less than one year;
  - 2) if the customs applicant has not executed requirements on payment of customs

- payments in the terms established by given requirements;
- 3) if the customs applicant within one year to the reference in customs body was involved in administrative responsibility under article 16,20 of the Code of the Russian Federation about administrative offences;
  - 4) if the customs applicant has not executed decisions on affairs about administrative offences in the field of customs business;
  - 5) in other cases when the customs body has the bases to believe that the obligations taken before it, will not be executed.
7. The decision on necessity of granting of maintenance concerning the natural gas which is taken out by pipeline transport on time storage in underground storehouses, located outside of territory of the Russian Federation, according to a customs procedure of time export, is accepted by customs body according to article 314 of the present Federal law.
  8. The decision on necessity of granting of maintenance of payment of the customs duties, taxes for release of the goods is accepted in terms of release of the goods, provided by article 196 of the Customs code of the Customs union.
  9. Maintenance of payment of the customs duties, taxes is given in currency of the Russian Federation. In the sum of maintenance of payment of the customs duties, taxes are subject to inclusion of the sum of custom charges for customs operations and percent.
  10. According to point 4 of article 88 of the Customs code of the Customs union the federal enforcement authority authorised in the field of customs business, has the right to establish fixed size of maintenance of payment of the customs duties, taxes concerning separate kinds of the goods.

**Article 138. General maintenance of payment of the customs duties, taxes**

1. General maintenance of payment of the customs duties, taxes (further - general maintenance) is applied, if the same person in territory of the Russian Federation makes some customs operations in certain term.
2. General maintenance can be applied by the persons who have given such maintenance, and to be given in one or several customs bodies.
3. For choice the person specified regarding 2 present articles, general maintenance can be given in the form of monetary pledge, the guarantee or a bank guarantee.

4. General maintenance is given for the term of not less than one year. At will of the person specified regarding 2 present articles, the sum of general maintenance can be increased a way:
  - 1) entering of additional monetary pledge;
  - 2) renewals (replacement) of the bank guarantee which period of validity should not be less period of validity of a bank guarantee, before accepted by customs body as general maintenance;
  - 3) entering of respective alterations into the guarantee contract.
5. Control of use of general maintenance is carried out by the customs body which has accepted such maintenance.
6. In case of the collecting reference on general maintenance the customs body which is carrying out collecting, informs on it the person who has given general maintenance, within three working days from the date of the collecting reference.
7. The customs body which has revealed infringement of execution of the obligation of the person, attracting a duty on payment of the customs duties, the taxes which execution is provided with the guarantee or a bank guarantee, has the right to represent itself as the creditor ( бенефициара ) with full volume of the rights of the creditor ( бенефициара ) even if in the contract of the guarantee or a bank guarantee as the creditor ( бенефициара ) other customs body is named.
8. The size of general maintenance of payment of the customs duties, taxes is defined proceeding from the sums of the customs duties subject to payment, taxes taking into account the requirements established by points 1 and 2 articles 88 of the Customs code of the Customs union. Concerning separate kinds of the goods the Government of the Russian Federation has the right to define cases and conditions at which the size of given general maintenance can be below the size of the sums of the customs duties, the taxes which payment is provided with such general maintenance, and also an order of definition of a parity of the size of given general maintenance with the size of the sums of the customs duties, the taxes which payment is provided with such general maintenance.

**Article 139. Application of general maintenance at fulfilment of customs operations**

1. Under the statement of the person who have given general maintenance, the customs body which has accepted general maintenance, gives out acknowledgement on granting of general maintenance (further in the present article - acknowledgement) under the form confirmed by federal enforcement authority, authorised in the field of customs business.
2. Acknowledgement is the document testifying to acceptance by customs body of general maintenance and possibility of its use in customs body, specified in acknowledgement as customs body in which customs operations in certain term are made some.
3. Acknowledgement stands out for each customs body in which customs operations in certain term, within the sum of the accepted general maintenance are made some.
4. In acknowledgement are specified:
  - 1) the customs body which has accepted general maintenance;
  - 2) the person who has given general maintenance;
  - 3) the sum of the accepted general maintenance;
  - 4) period of validity of the accepted general maintenance, during which probably timely acceptance of measures on debts collecting on payment of customs payments by the collecting reference on general maintenance;
  - 5) customs operations for which fulfilment general maintenance is accepted;
  - 6) customs body in which customs operations in certain term are made some;
  - 7) the sum of general maintenance which can be used in customs body in which customs operations in certain term are made some.
5. The total sum of given out simultaneously given out and operating acknowledgement all simultaneously cannot exceed the sum of the accepted general maintenance, except for the cases established according to a part of 8 articles 138 of the present Federal law.
6. About acceptance of general maintenance and acknowledgement delivery the customs body which has accepted general maintenance, informs customs body in which customs operations will be made.
7. The customs body in which customs operations in certain term are made some, reserves the sum necessary at fulfilment of customs operations of maintenance of payment of the customs duties, taxes from the sum or a part of the sum of not reserved general

maintenance provided that period of validity of general maintenance will be sufficient for a timely direction customs body of the requirement about execution of the obligation accepted before this customs body, in case of default of such obligation.

8. In case of execution of the obligation provided with general maintenance, the reserved sum of general maintenance is liberated (разрезервировуется) provided that the customs body will make sure performed by the provided obligation.
9. In case of default of the obligation provided with general maintenance, the customs body before which there is not executed obligation, turns collecting on the given general maintenance according to chapter 18 of the present Federal law.
10. In the presence of technical possibility at customs bodies and at will of the person who have given general maintenance, the account and control of application of general maintenance can be carried out with use of information systems without acknowledgement delivery. In this case the customs body in which customs operations in certain term are made some, by means of information system of customs bodies reserves the sum necessary at fulfilment of customs operations of maintenance of payment of the customs duties, taxes from the sum or a part of the sum of not reserved general maintenance provided that period of validity of general maintenance will be sufficient for a timely direction customs body of the requirement about execution of the obligation accepted before this customs body, in case of default of such obligation. Under the written statement of the person who have given general maintenance, not more often an once in a month the customs body which has accepted general maintenance, gives to the specified person the report on use of general maintenance, but no more than for three years previous the statement. The form of the report on use of general maintenance affirms the federal enforcement authority authorised in the field of customs business.

#### **Article 140. Property pledge**

1. Property pledge is made out by the contract on property pledge between customs body and the payer of the customs duties, taxes. By transportation the goods according to a customs procedure of customs transit property pledge can be presented also other person if this person has the right to own, use and (or) to dispose of the goods in which

relation maintenance of payment of the customs duties, taxes is made.

2. То правоотношениям, connected with the conclusion of the contract on property pledge, performance of the obligations provided with pledge, the collecting reference on a mortgaged property, the pledge termination, applies positions of the civil legislation of the Russian Federation and the present Federal law.
3. The property which according to the civil legislation of the Russian Federation can be a pledge subject, behind an exception can be a pledge subject:
  - 1) the property which is outside of the Russian Federation;
  - 2) the property already put for maintenance of other obligation, or the property burdened with other previous obligations in favour of the third parties;
  - 3) the goods which are exposed to fast damage, animals;
  - 4) electric, thermal and other kinds of energy;
  - 5) the enterprises;
  - 6) property rights;
  - 7) securities;
  - 8) space objects;
  - 9) pledge of the goods in a turn;
  - 10) production and the production wastes which free realisation according to the legislation of the Russian Federation is forbidden;
  - 11) property collecting on which according to the legislation of the Russian Federation addresses only on a judgement.
4. The subject of pledge during all period of validity about property pledge should be in territory of the Russian Federation.
5. For definition of market cost of a subject of pledge the estimation of a subject of pledge according to the legislation regulating estimated activity in the Russian Federation is carried out.
6. The person who possesses put property, at a choice of pledge of property as maintenance of payment of the customs duties, taxes directs the offer on the conclusion of the contract on property pledge to customs body. Together with the specified offer the documents confirming the property right about pledge and its market cost which can be presented in the form of originals or notarially certified copies are given in two

identical copies the contract draught on the property pledge, signed and certified by the given person in an order established by the civil legislation of the Russian Federation, and.

7. The contract draught on property pledge should contain positions that:
  - 1) the subsequent pledge of the property put for maintenance of obligations to customs bodies, during period of validity of the contract on property pledge is not supposed;
  - 2) the person who possesses a mortgaged property (depositor), has not the right to dispose of a subject of pledge without the consent of customs body;
  - 3) the depositor is obliged to insure the subject of pledge at own expense transferred as a deposit irrespective of, whether there is a subject of pledge at the depositor or is transferred to customs body;
  - 4) the depositor makes an estimation of a subject of pledge at own expense;
  - 5) the depositor and customs body have come to the agreement on the collecting reference on a mortgaged property extrajudicially in case of default of the obligations provided with pledge of property;
  - 6) replacement of a subject of pledge is supposed from the written approval of customs body by other equal property at cost that is made out by the additional agreement to the contract on property pledge;
  - 7) in case of the reference of collecting about pledge expenses on its realisation become covered at the expense of the money resources obtained from realisation of a subject of pledge, and at their insufficiency - at the expense of the depositor.
8. The contract on property pledge can be concluded, if market cost of a subject of pledge exceeds the size of necessary maintenance of payment of the customs duties, taxes more than for 20 percent.
9. The contract on property pledge can consist with *оставлением* a subject of pledge at the depositor or with mortgaged property transfer to customs body. The contract on property pledge consists with *оставлением* a subject of pledge at the depositor if the customs body does not have bases to believe that conditions of using, the order and storage of a subject of pledge will not be observed.
10. The offer to conclude the contract on property pledge it is considered by customs body in time, not exceeding 15 working days from the date of receipt of the given offer and

applied documents in customs body.

11. In case of the conclusion of the contract on property pledge the customs body gives out to the depositor the customs credit order.
12. In default in the conclusion of the contract on property pledge the customs body in time, 10 present articles established by a part, is informed on it by the person, suggested to conclude the contract on property pledge, with instructions of the reasons which have formed the basis for refusal.
13. At default of the obligations provided with pledge of property, the sum of the customs duties subject to payment, taxes are transferred into account Federal exchequer and (or) into the account defined by the international contract of member states of the Customs union, at the expense of the means obtained from realisation of a mortgaged property in an order, established by the legislation of the Russian Federation.
14. All expenses connected with the conclusion of the contract on pledge of property and the reference of collecting on a mortgaged property, the depositor bears.

#### **Article 141. A bank guarantee**

1. Customs bodies as maintenance of payment of the customs duties, taxes accept the bank guarantees which have been given out by banks, other credit organisations or the insurance organisations included in the Register of banks, other credit organisations and the insurance organisations possessing the right of delivery of bank guarantees of payment of the customs duties, taxes which conducts the federal enforcement authority authorised in the field of customs business (further in the present chapter - the Register).
2. То правоотношениям, connected with delivery of a bank guarantee, representation of requirements on a bank guarantee, performance by the guarantor of obligations and the termination of a bank guarantee, apply positions of the legislation of the Russian Federation about banks and bank activity, the civil legislation of the Russian Federation and the present Federal law.
3. The bank guarantee is accepted by customs body if at the moment of its receipt in customs body the guarantor is included in the Register, under a condition *непревышения* the maximum sum of one bank guarantee and the maximum sum of the operating bank guarantees all simultaneously specified in the Register for the given



guarantor.

4. The bank guarantee should be irrevocable. In it should be specified:
  - 1) obligations of the payer of the customs duties, the taxes, appropriate which execution is provided with a bank guarantee;
  - 2) the right to indisputable write-off by customs body from the guarantor of the due sum in case of default by the guarantor of obligations on a bank guarantee;
  - 3) a duty of the guarantor to pay to customs body the penalty at a rate of 0,1 percent of the sum which are subject to payment for each calendar day of delay;
  - 4) a condition according to which execution of obligations of the guarantor on a bank guarantee is actual receipt of money resources into the account of Federal exchequer and (or) into the account defined by the international contract of member states of the Customs union;
  - 5) period of validity of a bank guarantee.
5. Period of validity of the given bank guarantee cannot exceed 36 months and should be sufficient for a timely direction customs body to the guarantor of the requirement on a bank guarantee in case of default of the obligations provided with a bank guarantee.
6. The bank guarantee at the moment of its representation in customs body should come into force. Acceptance of a bank guarantee before its coming into force is supposed provided that the bank guarantee is given with a view of a continuity of maintenance of payment of the customs duties, taxes under the operating obligation and the difference between day of its representation in customs body and day of the introduction of a bank guarantee in force does not exceed 15 days. Such bank guarantee is used as maintenance of payment of the customs duties, taxes after its introduction into force.
7. The payer of the customs duties, taxes at a choice of a bank guarantee as maintenance of payment of the customs duties, taxes represents to customs body with the covering letter a bank guarantee. The bank guarantee also can be presented to customs body bank, other credit organisation or the insurance organisation which have given out a bank guarantee (guarantor). Together with a bank guarantee in the form of originals or notarially certified copies the documents confirming corresponding powers of persons, signed a bank guarantee are given. In case the specified documents were represented earlier to customs body, their additional representation it is not required.

8. The customs body considers the arrived bank guarantee in time, not exceeding three working days from the date of its receipt.
9. In case of reception of a bank guarantee the customs body gives out to the payer of the customs duties, taxes the customs credit order.
10. In default in reception of a bank guarantee the customs body in time, 8 present articles established by a part, is informed on it by the person who has presented a bank guarantee, with instructions of the reasons which have formed the basis for refusal.
11. Return of a bank guarantee is carried out by customs body on the basis of the written statement of the payer of the customs duties, taxes provided that the customs body will make sure performed by, the termination of the provided obligations or provided that such obligation has not arisen. The direction customs body to the guarantor of the letter on clearing of the guarantor of its obligations in connection with refusal of customs body of the rights on a bank guarantee is supposed instead of return of a bank guarantee.
12. Term of consideration of the written statement of the payer of the customs duties, taxes should not exceed five working days from the date of its receipt in customs body. In default in return of a bank guarantee the customs body in the specified term in writing informs on it the payer of the customs duties, taxes with instructions of the reasons which have formed the basis for refusal.
13. In case of a response the Central bank of the Russian Federation of the licence for realisation of bank operations at bank, other credit organisation or the federal enforcement authority which is carrying out functions on control and supervision in sphere of insurance activity (insurance business), licences for the right of carrying out of insurance activity at the insurance organisation, given out a bank guarantee, the payer of the customs duties, taxes, whose obligations were provided with a bank guarantee of the specified bank, other credit organisation or the insurance organisation, is obliged not later than one month from the date of a response of the corresponding licence to give to customs body other maintenance of payment of the customs duties, taxes. After the term specified in the present part the bank guarantee is considered become invalid and is subject to return to the payer of the customs duties, taxes according to the order established by a part of 11 present articles.

14. The federal enforcement authority authorised in the field of the finance, in coordination with the federal enforcement authority authorised in the field of customs business, establishes for banks, other credit organisations and the insurance organisations the maximum sum of one bank guarantee and the maximum sum of the operating bank guarantees all simultaneously which has been given out by one bank or one other credit organisation, one insurance organisation, for acceptance of bank guarantees by customs bodies with a view of maintenance of payment of the customs duties, taxes.
15. To bank, other credit organisation and their branches the identical maximum sum of one bank guarantee and the uniform maximum sum of operating bank guarantees all simultaneously is defined.

**Article 142. Conducting the Register of banks, other credit organisations and the insurance organisations possessing the right of delivery of bank guarantees of payment of the customs duties, taxes**

1. Inclusion of banks, other credit organisations and the insurance organisations in the Register is carried out at observance of the conditions provided by present article. The Register in addition can join branches of banks, branches of other credit organisations which on behalf of bank, other credit organisation carry out delivery of bank guarantees. The payment for inclusion in the Register is not raised.
2. Conditions of inclusion of bank, other credit organisation in the Register are:
  - 1) presence of the licence for realisation of the bank operations, the Russian Federation given out by the Central bank in which the right of delivery of bank guarantees is specified;
  - 2) realisation of bank activity not less than five years;
  - 3) presence of the registered authorised capital stock at a rate of not less 200 million roubles;
  - 4) presence of own means (capital) at a rate of not less one billion roubles;
  - 5) observance of the obligatory specifications provided by the legislation of the Russian Federation about banks and bank activity, for all accounting dates within last six months;
  - 6) absence of the requirement of the Central bank of the Russian Federation about

realisation of measures on financial improvement of the credit organisation;

7) absence of debts on payment of customs payments.

3. Conditions of inclusion of branch of bank, branch of other credit organisation in the Register are:

1) inclusion of bank, other credit organisation in the Register;

2) entering of branch into the Book of the state registration of the credit organisations;

3) presence of the right of delivery by branch of the bank guarantees, provided by position about branch.

4. Conditions of inclusion of the insurance organisation in the Register are:

1) presence of an operating constant of the licence of the federal enforcement authority which is carrying out functions on control and supervision in sphere of insurance activity (insurance business), on the right of realisation of insurance activity;

2) presence of the registered authorised capital stock at a rate of not less 500 million roubles;

3) realisation of activity as the insurance organisation not less than five years;

4) absence of losses within last calendar year;

5) presence of free actives for last accounting date at a rate of not less standard size;

6) presence of a net wealth upon termination of last accounting period which cost should be not less than size of the paid authorised capital stock;

7) absence of debts on payment of customs payments.

5. or inclusion in the Register the bank, other credit organisation or the insurance organisation address in the federal enforcement authority authorised in the field of customs business, with the statement in writing and represent following documents:

1) bank, other credit organisation:

Constituent documents;

The document confirming the fact of entering of record about the legal body in the Uniform state register of legal bodies;

The certificate on registration of the credit organisation by the Central bank of the Russian Federation (if it stood out);

The licence of the Central bank of the Russian Federation for realisation of bank operations in which the right of delivery of bank guarantees is specified;

The card assured when due hereunder with samples of signatures of officials of bank, other credit organisation to whom the right to sign on bank guarantees, and an impress of a seal of bank, other credit organisation is given;

The document containing calculations of own means (capital) for each accounting date within last six months, signed by the head and the chief accountant and assured by the press;

The turnover sheet under accounts of accounting of the credit organisation for last accounting date signed by the head and the chief accountant and assured by the press;

The report on profits and on losses for last accounting date, signed by the head and the chief accountant and assured by the press;

The inquiry on performance of obligatory specifications for each accounting date within last six months, signed by the head and the chief accountant and assured by the press;

Audit report about reliability of the accounting reporting for the last year;

2) the insurance organisation:

Constituent documents;

The document confirming the fact of entering of record about the legal body in the Uniform state register of legal bodies;

The constant licence (with applications) the federal enforcement authority which is carrying out functions on control and supervision in sphere of insurance activity (insurance business), on the right of realisation of insurance activity;

The card assured when due hereunder with samples of signatures of officials of the insurance organisation to whom the right to sign on bank guarantees, and an impress of a seal of the insurance organisation is given;

Balances for last two quarters signed by the head and the chief accountant and assured by the press;

Reports on profits and on losses for every quarter within last calendar year, signed by the head and the chief accountant and assured by the press;

Calculations of a parity of actives and obligations for every quarter within last calendar year, signed by the head and the chief accountant and assured by the press;

The document containing data on the basic indicators of activity for last two quarters, signed by the head and the chief accountant and assured by the press;

Audit report about reliability of the accounting reporting for the last year.

6. For inclusion in the Register of branch of bank, branch of other credit organisation along with the documents specified in point 1 of a part of 5 present articles, are represented:
  - 1) position about branch;
  - 2) the information letter of the Central bank of the Russian Federation on entering of branch in the Book of the state registration of the credit organisations;
  - 3) the card assured when due hereunder with samples of signatures of officials of branch to whom the right to sign on bank guarantees, and a branch impress of a seal is given.
7. The documents provided by parts of 5 and 6 present articles, can be presented in the form of originals or notarially certified copies. Upon termination of statement consideration the federal enforcement authority authorised in the field of customs business, is obliged to return to the applicant under its requirement originals of the presented documents.
8. The federal enforcement authority authorised in the field of customs business, considers the statement for inclusion in the Register and accepts in time, not exceeding 30 days from the date of its reception, the decision on inclusion of bank, other credit organisation or the insurance organisation in the Register or about refusal in inclusion in the Register. The decision on refusal in inclusion in the Register is accepted only in case of non-observance of conditions of inclusion in the Register, provided by parts 2 - 4 present articles, and (or) *непредставления* the documents provided by parts of 5 and 6 present articles. The applicant is informed on the accepted decision in writing within three working days from the date of acceptance of such decision. At refusal in inclusion in the Register causes of a failure are in addition specified.
9. The federal enforcement authority authorised in the field of customs business, confirming to the documents presented by the applicant and data has the right to request of the third parties, and also at state structures the documents containing the necessary information. The specified persons within 10 days from the date of inquiry reception are obliged to present required documents. The inquiry of documents and

data does not prolong and does not stop a current of the terms specified regarding 8 present articles.

10. The bank, other credit organisation or the insurance organisation join in the Register for a period of three years from 1st date following after month of decision-making on inclusion in the Register.
11. The federal enforcement authority authorised in the field of customs business, according to the statement of bank, other credit organisation or the insurance organisation for change of the data containing in the Register, brings on the basis of the documents confirming such changes, necessary changes in the Register.
12. The form and an order of conducting the Register affirm the federal enforcement authority authorised in the field of customs business.
13. The federal enforcement authority authorised in the field of customs business, provides periodic, but Register publication on the official site and in the official publications is not more rare than an once in three months.

**Article 143. Duties of banks, other credit organisations and the insurance organisations included in the Register Banks, other credit organisations and the insurance organisations included in the Register, are obliged:**

- 1) to observe restriction on the maximum sum of one bank guarantee and the maximum sum of the operating bank guarantees all simultaneously which has been given out by one bank, one other credit organisation or one insurance organisation, for acceptance of such bank guarantees by customs bodies with a view of maintenance of payment of the customs duties, taxes;
- 2) to represent to target dates properly issued accounting documentation and other data according to order of conducting the Register;
- 3) to satisfy the condition of a bank guarantee and the obligation on it.

**Article 144. An exception of bank, other credit organisation or the insurance organisation of the Register**

1. The bank, other credit organisation or the insurance organisation are excluded from the Register under the decision of the federal enforcement authority authorised in the field

of customs business, in cases:

- 1) liquidations of bank, other credit organisation or the insurance organisation;
  - 2) a response the Central bank of the Russian Federation of the licence for realisation of bank operations at bank, other credit organisation or the federal enforcement authority which is carrying out functions on control and supervision in sphere of insurance activity (insurance business), licences for the right of realisation of insurance activity at the insurance organisation;
  - 3) defaults at least one of inclusion conditions in the Register;
  - 4) defaults of the duties established by article 143 of the present Federal law;
  - 5) the inclusion expiry of the term in the Register if before the expiration of the specified term the statement when due hereunder about repeated inclusion in the Register is not put in;
  - 6) under the written statement of bank, other credit organisation or the insurance organisation.
2. The federal enforcement authority authorised in the field of customs business, within three working days from the date of an exception of bank, other credit organisation or the insurance organisation of the Register informs on it bank, other credit organisation or the insurance organisation with instructions of the reasons of an exception.
  3. The exception of bank, other credit organisation or the insurance organisation of the Register does not stop action given out by them and the bank guarantees accepted by customs bodies and does not relieve from their responsibility for default or inadequate execution of conditions of such bank guarantees.
  4. The bank, other credit organisation or the insurance organisation, excluded from the Register in connection with default of obligations on a bank guarantee, can be repeatedly included in the Register under condition of debts repayment on payment of customs payments, fines and percent in one year after repayment of such debts.
  5. The bank, other credit organisation or the insurance organisation, excluded from the Register in connection with restriction non-observance on the maximum sum of one bank guarantee and (or) the maximum sum of the operating bank guarantees all simultaneously defined in the Register for given bank, other credit organisation or the insurance organisation, can be repeatedly included in the Register under condition of



elimination of the reasons of an exception of the Register.

**Article 145. Entering of money resources (money) as maintenance of payment of the customs duties, taxes**

1. Money resources (money) as maintenance of payment of the customs duties, taxes (monetary pledge) are brought into the account of Federal exchequer. Monetary pledge can be brought the physical persons moving through customs border the goods for private use, also in cash desk of customs body.
2. Percent for the sum of monetary pledge are not charged.
3. At default of the obligation provided with monetary pledge, the sums of customs payments subject to payment, a fine, percent are subject to collecting by customs bodies from the sums of monetary pledge of an order established by the present Federal law.
4. At execution, the termination of the obligation provided with monetary pledge or if such obligation has not arisen, monetary pledge is subject to return, use for payment of customs payments or to offset on account of advance payments in an order established by the present Federal law.
5. Confirming to entering into cash desk of customs body or receipt into the account of Federal exchequer of monetary pledge to the person who has brought monetary pledge, the customs receipt stands out, the form and which order of use are defined by the federal enforcement authority authorised in the field of customs business, in coordination with the federal enforcement authority authorised in the field of the finance. The customs receipt is not subject to transfer to other person. In case of loss of the customs receipt the customs body, its given out, on the basis of the statement of the person who have brought monetary pledge (its assignee), gives out the duplicate of the customs receipt.
6. Monetary pledge can be used for payment of the customs payments estimated on the goods in which relation of the obligation were provided with this monetary pledge, at representation of the customs receipt and observance of one of following conditions:
  - 1) if obligations on the goods specified in the present part, are executed or stopped;
  - 2) if use of monetary pledge on account of payment of customs payments attracts the termination of the obligations provided with it on the goods specified in the present

part.

7. The rest not used for payment of customs payments of monetary pledge is subject to return or offset on account of advance payments according to article 149 of the present Federal law.

#### **Article 146. The guarantee**

1. The guarantee is made out by the guarantee contract between customs body and the guarantor. То правоотношения, connected with the conclusion of the contract of the guarantee, performance of the obligations provided with the guarantee, representation to the guarantor of the requirement, the guarantee termination, applies positions of the civil legislation of the Russian Federation and the present Federal law.
2. At a choice the payer of the customs duties, taxes of the guarantee as maintenance of payment of the customs duties, taxes the person having intention to become by the guarantor, directs the offer on the conclusion of the contract of the guarantee to customs body. Together with the specified offer the contract draught of the guarantee signed and certified by the given person in an order, established by the civil legislation of the Russian Federation, and also the consent of the payer of the customs duties, taxes is represented in two identical copies to that the person having intention to become by the guarantor, can support it the guarantor.
3. The guarantee contract draught should contain positions that:
  - 1) the payer of the customs duties, taxes and the guarantor bear a joint liability for execution of the provided obligation;
  - 2) period of validity of the contract of the guarantee does not exceed two years.
4. The guarantee is accepted by customs bodies at observance of any of following conditions:
  - 1) if the person having intention to become by the guarantor, corresponds to the criteria defined by the Government of the Russian Federation;
  - 2) if the person having intention to become by the guarantor, in the guarantee contract assumes liability to give as the document providing appropriate execution by the guarantor of the obligations to customs body, a bank guarantee on which бенефициаром the customs body, at a rate of not less taken by the guarantor up obligations

under the guarantee contract acts. Thus the guarantee contract comes into force from the date of granting of the specified bank guarantee.

5. The offer to conclude the guarantee contract it is considered by customs body in time, not exceeding 15 working days from the date of receipt of the given offer and applied documents in customs body.
6. In case of the conclusion of the contract of the guarantee the customs body gives out to the payer of the customs duties, taxes the customs credit order.
7. In default in the conclusion of the contract of the guarantee the customs body in time, 5 present articles established by a part, is informed on it by the person, suggested to conclude the guarantee contract, with instructions of the reasons which have formed the basis for refusal.
8. For maintenance of discharge of duty on payment of the customs duties, taxes of several persons the conclusion with the guarantor of the contract of the guarantee under obligations of such persons can be carried out by the federal enforcement authority authorised in the field of customs business.
9. The customs body does not bear the expenses connected with the conclusion of the contract of the guarantee.

## Chapter 17. Return (offset) of the customs duties, taxes and other money resources

### **Article 147. Return (offset) of unduly paid or unduly collected sums of the customs duties, taxes and other money resources**

1. Unduly paid or unduly collected sums of the customs duties, taxes are subject to return under the decision of customs body under the statement of the payer (its assignee). The specified statement and documents applied on him move in customs body in which declaring of the goods, and in case of application of the centralised order of payment of the customs duties, taxes in customs body with which the agreement on its application, or in customs body by which collecting, not later than three years from the date of their payment or collecting has been made is entered into is made.
2. Following documents should be applied on the statement for return of unduly paid or

unduly collected sums of the customs duties, taxes:

- 1) the payment document confirming payment or collecting of the customs duties, the taxes which are subject to return;
  - 2) the documents confirming charge of the customs duties, the taxes which are subject to return;
  - 3) the documents confirming the fact of excessive payment or excessive collecting of the customs duties, taxes;
  - 4) the documents specified in parts 4 - 7 articles 122 of the present Federal law, depending on the status of the applicant and taking into account the status of returned money resources;
  - 5) the document confirming the consent of the person, paid the customs duties, taxes, to their return to the person to whom the duty on payment of the customs duties, taxes is assigned, at filing of application about return of the customs duties, taxes the person to whom the duty on their payment is assigned;
  - 6) other documents which can be presented the person, for acknowledgement of validity of return.
3. If the documents specified in parts 4 earlier were represented to customs body - 7 articles 122 of the present Federal law, the payer has the right not to represent such documents repeatedly, having informed data on representation in customs body of such documents and on absence in them of changes.
4. At absence in the statement for return of demanded data and *непредставлении* necessary documents the specified statement is subject to return to the payer (its assignee) without consideration with *мотивированным* an explanation in writing the reasons of impossibility of consideration of the specified statement. Return of the specified statement is made not later than five working days from the date of its receipt in customs body. In case of return by customs body of the specified statement without consideration the payer (its assignee) has the right to address repeatedly with the statement for return of unduly paid or unduly collected customs duties, taxes within the terms established by a part of 1 present article.
5. At detection of the fact of excessive payment or excessive collecting of the customs duties, taxes the customs body not later than one month from the date of detection of

such fact is obliged to inform the payer on the sums of unduly paid or unduly collected customs duties, taxes.

6. Return of unduly paid or unduly collected customs duties, taxes is made under the decision of customs body which carries out administration of the given money resources. The general term of consideration of the statement for return, and return of the sums of unduly paid or unduly collected customs duties, taxes cannot exceed decision-making on return one month from the date of filing of application about return and representations of all necessary documents. At infringement of the specified term for the sum of unduly paid or unduly collected customs duties, the taxes, not returned when due hereunder, percent per every day of infringement of term of return are charged. At return unduly collected according to positions of chapter 18 of the present Federal law of the customs duties, taxes percent for the sum of unduly collected customs duties, taxes are charged from the date of, collecting following day, till day of actual return. The interest rate is accepted to the equal rate of refinancing of the Central bank of the Russian Federation operating in infringement of term of return.
7. Return of unduly paid or unduly collected customs duties, taxes is made into the account of the payer (its assignee), specified in the statement for return.
8. Return of unduly paid or unduly collected customs duties, taxes is made in currency of the Russian Federation.
9. At return of unduly paid or unduly collected customs duties, taxes the sums of fines and the percent, paid or collected from the sum of the returned customs duties, taxes, except for return of customs payments according to article 148 of the present Federal law also are subject to return.
10. Return of unduly paid or unduly collected export customs duties, taxes at will of the payer (its assignee) can be made in the form of offset on account of discharge of duties on payment of the customs duties, taxes, fines, percent. Return of unduly paid or unduly collected import customs duties at will of the payer (its assignee) can be made in the form of offset on account of discharge of duties on payment of the import customs duties. Offset of unduly paid or unduly collected import customs duties on account of discharge of duty on payment of the export customs duties, taxes is not supposed.

11. Offset of unduly paid or unduly collected customs duties, taxes is carried out according to the present article with reference to an order of return taking into account positions of a part 12 present articles.
12. Return of unduly paid or unduly collected customs duties, taxes is not made:
  - 1) at presence at the payer of debts on payment of the customs duties, taxes at a rate of the specified debts. In the specified case under the statement of the payer (its assignee) offset of unduly paid or unduly collected customs duties, taxes on account of repayment of the specified debts taking into account position of a part 10 present articles can be made;
  - 2) if the sum of the customs duties, the taxes which are subject to return, makes less than 150 roubles, except for cases of excessive payment of the customs duties, taxes physical persons or their excessive collecting from the specified persons;
  - 3) in case of filing of application about return of the sums of the customs duties, taxes after target dates.
13. In the presence of debts on payment of the customs duties, taxes, fines and percent the customs body has the right to carry out its collecting at the expense of the sums of unduly paid or unduly collected customs duties, taxes according to article 158 of the present Federal law. The customs body is obliged to inform the payer (its assignee) on the made offset within three days from the date of, its realisation following day.
14. At return of the customs duties, taxes percent from them are not paid, except for a case provided by a part of 6 present articles, and the sums are not indexed.
15. An application form of the payer about return (offset) of unduly paid or unduly collected customs duties, taxes and the form of the decision of customs body about return (offset) of unduly paid or unduly collected customs duties, taxes affirm the federal enforcement authority authorised in the field of customs business.

**Article 148. Other cases of return of the customs duties, taxes**

1. Return of the customs duties, taxes is made also in a case:
  - 1) refusal in release of the goods according to the declared customs procedure concerning the sums of the customs duties, the taxes paid in connection with registration of the customs declaration on a premise of the goods under this customs

- procedure;
- 2) a response of the customs declaration;
  - 3) restoration of a mode of the most favoured nation or tariff preferences;
  - 4) if the Customs code of the Customs union and (or) the present Federal law provides return of the paid sums of the customs duties, taxes at a premise of the goods under a customs procedure of re-export or at a premise of the goods under customs procedures of destruction or refusal in favour of the state or реимпорта the goods;
  - 5) changes with the permission of customs body before the declared customs procedure if the sums of the customs duties, the taxes, subject to payment at a premise of the goods under again selected customs procedure, there are less than sums of the customs duties, the taxes paid at an initial customs procedure, except for a case provided by point 6 of article 282 of the Customs code of the Customs union;
  - 6) return (in full or in part) the preliminary special duty, the preliminary antidumping duty and a preliminary countervailing duty according to the international contracts of member states of the Customs union and (or) the legislation of the Russian Federation on special protective, antidumping and compensatory measures at import of the goods.
2. Return of the customs duties, taxes to the cases specified regarding 1 present article, is made at filing of application about it not later than one year from the date of, approach of the circumstances involving return of the paid sums of the customs duties following day, taxes, according to the present article with reference to return of unduly paid or unduly collected customs payments. Thus positions of a part of 9 articles 147 of the present Federal law are not applied.

#### **Article 149. Return (offset) of monetary pledge**

1. Return of monetary pledge or its offset on account of advance payments is carried out under condition of execution or the termination of the obligation provided with monetary pledge if the statement for return (offset) of monetary pledge is submitted by the person who has brought monetary pledge (its assignee), to customs body within three years from the date of, execution following day or the obligation termination. Return (offset) of monetary pledge also is carried out, if the obligations provided with

monetary pledge, have not arisen, thus specified term of filing of application about return (offset) of monetary pledge is estimated from the date of registration by customs body of the customs receipt. After the specified terms not demanded sums of monetary pledge are considered as a part of other not tax incomes of the federal budget and to return are not subject.

2. Following documents are applied on the statement for return (offset) of monetary pledge:

- 1) the payment document confirming entering of monetary pledge;
- 2) the customs receipt;
- 3) the documents confirming execution (termination) of the obligation, provided with monetary pledge;
- 4) the documents specified in parts 4 - 7 articles 122 of the present Federal law, depending on the status of the applicant and taking into account the status returned (зачитываемых) money resources;
- 5) other documents which can be presented for acknowledgement of validity of return (offset).

3. If the documents specified in parts 4 earlier were represented to customs body - 7 articles 122 of the present Federal law, the payer has the right not to represent such documents repeatedly, having informed data on representation in customs body of such documents and on absence in them of changes.

4. The statement for return (offset) of monetary pledge and documents applied on him move in customs body which carries out administration of the given monetary pledge. At absence in the specified statement of demanded data, *непредставлении* the customs receipt and (or) necessary documents this statement is subject to return to the person who has brought monetary pledge (its assignee), without consideration with *мотивированным* an explanation in writing the reasons of impossibility of consideration of this statement. Return of the specified statement is made not later than five working days from the date of its receipt in customs body. In case of return by customs body of the specified statement without consideration the person who has brought monetary pledge (its assignee), has the right to address repeatedly with the statement for return (offset) of monetary pledge within the terms established by a part of



- 1 present article.
5. Return (offset) of monetary pledge is made under the decision of customs body which carries out administration of the given monetary pledge. The general term of consideration of the statement for return (offset) of monetary pledge, decision-making on return (offset) of monetary pledge and return (offset) of the sums of monetary pledge cannot exceed one month from the date of giving of the specified statement and representation of all necessary documents.
  6. Monetary pledge comes back in currency of the Russian Federation in a non-cash order to the account of the person who have brought monetary pledge (its assignee), specified in the statement for return of monetary pledge. Offset of monetary pledge on account of advance payments is carried out in currency of the Russian Federation.
  7. Return (offset) of monetary pledge is not made at presence at the person who have brought monetary pledge (its assignee), debts on payment of customs payments, fines or percent at a rate of such debts. The customs body has the right to turn collecting on monetary pledge according to article 158 of the present Federal law.
  8. At return (offset) of the sums of monetary pledge percent from them are not paid, the sums are not indexed also a commission on bank operations is paid for the account of translated means.
  9. An application form of the payer about return (offset) of monetary pledge and the form of the decision of customs body about return (offset) of monetary pledge affirm the federal enforcement authority authorised in the field of customs business.

## Chapter 18. Collecting of customs payments

### **Article 150. The general rules of compulsory collecting of the customs duties, taxes**

1. Compulsory collecting of the customs duties, taxes is made from payers of the customs duties, taxes or at the expense of cost of the goods in which relation the customs duties, taxes are not paid.
2. Compulsory collecting of the customs duties, taxes from legal bodies and individual businessmen is made at the expense of the money resources which are on accounts of the payer in banks, at the expense of maintenance of payment of customs payments, at

the expense of not spent rests of advance payments, the monetary pledge, unduly paid (collected) customs payments and other property of the payer, and also in a judicial order. Compulsory collecting of the customs duties, taxes from physical persons, except for individual businessmen, is made in a judicial order, except for a case established by a part of 3 articles 154 of the present Federal law.

3. Before application of measures on compulsory collecting of the customs duties, taxes the customs body exposes to the payer of the customs duties, taxes the requirement about payment of customs payments according to article 152 of the present Federal law, except for the cases provided by parts of 2 both 3 articles 154 and a part of 2 articles 157 of the present Federal law and also if the payer of the customs duties, taxes the customs body is.
4. At a solidary duty on payment of the customs duties, taxes of the customs applicant and the customs representative of the requirement about payment of customs payments are exposed simultaneously to the customs applicant and the customs representative with instructions on it in the given requirements. The requirement about payment of customs payments is exposed to the person who was carrying out declaring of the goods as the customs representative, also in case this person has stopped the activity as the customs representative. In case possibility to expose the requirement about payment of customs payments at once to two persons specified in the present part, no, customs body exposes the requirement about payment of customs payments to one of these two persons. At application of measures on compulsory collecting of the customs duties, taxes at a solidary duty on payment of the customs duties, taxes customs bodies have the rights of the creditor at a solidary duty by the rules established by the civil legislation of the Russian Federation.
5. Compulsory collecting of customs payments is not made:
  - 1) if the requirement about payment of customs payments is not exposed within three years from the date of the expiry of the term of their payment, or from the date of detection of the fact of non-payment of the customs duties, taxes at carrying out of customs control after release of the goods specified in subparagraph 1 of point 1 of article 200 of the Customs code of the Customs union, or from the date of approach of the event attracting a duty of persons to pay the customs duties, taxes according to

- the customs legislation of the Customs union and (or) the legislation of the Russian Federation on customs business;
- 2) if the duty on payment of the customs duties, taxes has stopped according to subparagraph 4 of point 2 of article 80 of the Customs code of the Customs union.
6. If according to the present Federal law the payer of the customs duties, taxes is the customs body, collecting of the customs duties, taxes is made in an order established by the Government of the Russian Federation.
7. Compulsory collecting of the customs duties, taxes from a customs carrier according to the paragraph the second point 2 of article 93 of the Customs code of the Customs union is made in an order defined by the present chapter.
8. At duty occurrence on payment of the customs duties, taxes to territories of other member state of the Customs union the customs duties subject to payment, taxes are collected on the basis of the documents defined by the international contract of member states of the Customs union, without charge of fines.

#### **Article 151. Fines**

1. Fines the sums of money established by the present article which the payer of the customs duties, taxes is obliged to pay in case of non-payment or incomplete payment of the customs duties, taxes in the terms established by the customs legislation of the Customs union and (or) the legislation of the Russian Federation about customs business admit.
2. Except for the cases provided by parts 5 - 8 present articles, fines are charged for each calendar day of delay of payment of the customs duties, taxes since the day following day of the expiration of terms of payment of the customs duties, taxes, till day of discharge of duty on payment of the customs duties, taxes or till day of decision-making on granting of a delay or instalments of payment of the customs duties, taxes inclusive in percentage of the sum of not paid customs duties, taxes at a rate of the one three-100-th rate of refinancing of the Central bank of the Russian Federation operating in delay of payment of the customs duties, taxes. For calculation of fines the rate of refinancing of the Central bank of the Russian Federation, operating in delay of payment of the customs duties, taxes is applied.

3. Fines are not charged in cases:

- 1) if the customs body does not establish the payer of the customs duties, taxes;
  - 2) if the customs duties, taxes are collected according to a part 8 articles 150 of the present Federal law;
  - 3) provided by the legislation of the Russian Federation on an inconsistency (bankruptcy);
  - 4) definitions of customs cost of the goods according to point 5 of article 64 of the Customs code of the Customs union;
  - 5) in other cases provided by the present Federal law.
4. Reduction of the size of the added fines, and also granting of a delay or instalments of payment of fines are not supposed.
5. At representation to the guarantor or the guarantor of the requirement of the creditor under the guarantee or requirement contract бенефициара on a bank guarantee of a fine 2 present articles till day of exhibiting of the specified requirement inclusive if other is not provided by the international contracts of the Russian Federation are charged according to a part.
6. At requirement exhibiting about payment of customs payments to the payer of a fine are charged till day of exhibiting of the specified requirement inclusive. In case of non-payment of the customs duties, taxes in the terms specified in the given requirement, or in case of their collecting not in full under compulsion, defined by the present Federal law, fines are charged according to a part 2 present articles.
7. In cases if the sum of fines added according to a part of 2 present articles, is not collected in full at the expense of other property of the payer or in a judicial order, concerning the sums of not paid fines to the payer of the customs duties, taxes the requirement about payment of customs payments goes, and at default of the specified requirement in target dates measures of compulsory collecting in an order provided by the present chapter are taken.
8. At default of the obligation provided with monetary pledge, fines are charged till day of detection of the fact of default of the obligation provided with monetary pledge and extinguished at the expense of it.
9. Fines are paid along with the sums of a shortage irrespective of application of other

measures of liability of infringement of the customs legislation of the Customs union and (or) legislations of the Russian Federation on customs business.

10. Fines are paid simultaneously with payment of not paid sums of the customs duties, taxes or after payment of such sums, but not later than one month from the date of payment of the sums of the customs duties, taxes.
11. Filing of application about granting of a delay or instalments of payment of the customs duties, taxes does not stop charge of fines for the shortage sum.
12. Payment, collecting and return of fines are carried out by the rules established by the customs legislation of the Customs union and (or) the legislation of the Russian Federation about customs business in the relation of payment, collecting and return of the customs duties, taxes.

#### **Article 152. The requirement about payment of customs payments**

1. The requirement about payment of customs payments represents the notice of customs body in writing about the sum of customs payments not paid when due hereunder, and also about a duty to pay in the term established by this requirement not paid sum of customs payments, fines and (or) percent.
2. In case the duty on payment of the customs duties, taxes in which relation according to the present Federal law the requirement about payment of customs payments goes, has changed after a direction of the specified requirement, the customs body directs the specified requirement about payment of customs payments with instructions of the bases of change of a duty. Thus originally directed requirement about payment of customs payments responds simultaneously with a direction of the specified requirement about payment of customs payments.
3. At a solidary duty of payers of the customs duties, taxes the specified requirement about payment of customs payments goes to the same persons (the same person) to whom (which) the withdrawn requirement about payment of customs payments has been directed.
4. The requirement about payment of customs payments (the specified requirement about payment of customs payments) should contain data on the sum of customs payments subject to payment, the size of fines and (or) the percent added at date of exhibiting of

the requirement, term of payment of the customs duties, taxes, a requirement date of performance, and also about measures on compulsory collecting of the customs duties, taxes and maintenance of their collecting which are applied in case of default of the specified requirement by the payer, and about the bases of exhibiting of such requirement. The requirement form about payment of customs payments and an order of its filling affirm the federal enforcement authority authorised in the field of customs business.

5. The requirement about payment of customs payments should be directed the payer of the customs duties, taxes not later than 10 working days from the date of detection of the facts of non-payment or incomplete payment of customs payments including if the specified facts are revealed at realisation of customs control after release of the goods, including check of reliability of the data declared at carrying out of customs operations, the goods connected with release.
6. Detection of the fact of non-payment or incomplete payment of customs payments is fixed by the certificate of customs body about detection of the fact of non-payment or incomplete payment of customs payments not later than five working days after day of decision-making by the authorised person of customs body by results of carrying out of customs control in the corresponding form by which the infringements attracting occurrence of a duty on payment of the customs duties, taxes are revealed.
7. At carrying out of customs control in the form of customs inspection detection of the fact of non-payment or incomplete payment of customs payments is fixed by the certificate of customs body not later than five working days after day of reception by the customs body making release of the goods, copies of the certificate of customs inspection and the corresponding decision (corresponding decisions) in sphere of customs business.
8. In case of decision-making on updating of customs cost, on modification of the data containing in the declaration on the goods, after release of the goods and updating of its electronic copy by day of detection of the fact of non-payment or incomplete payment of customs payments it is considered day of filling of the form of updating of customs cost and customs payments, forms of updating of the declaration on the goods.
9. In the certificate of customs body about detection of the fact of non-payment or incomplete payment of customs payments, the form and which order of filling affirm the

federal enforcement authority authorised in the field of customs business, should be specified:

- 1) date and number of the corresponding document of the customs body issued by results of carrying out of customs control;
  - 2) numbers of the documents, allowing to identify the goods, with the application of the specified documents;
  - 3) calculation of customs payments subject to payment (surcharge);
  - 4) the infringements attracting occurrence of a duty on payment of the customs duties, the taxes revealed by results of carrying out of customs control in the corresponding form,
10. At infringement of requirements and conditions of customs procedures which according to the customs legislation of the Customs union and (or) the legislation of the Russian Federation on customs business attracts approach of term of payment of the customs duties, taxes, the requirement about payment of customs payments should be directed not later than three months after day of detection of the specified infringement. Day of detection of the fact of non-payment or incomplete payment of customs payments is fixed by the certificate of customs body about detection of the fact of non-payment or incomplete payment of customs payments according to parts 6 - 8 present articles.
  11. The requirement date of performance about payment of customs payments makes not less than 10 working days and no more than 20 calendar days from the date of reception of the specified requirement.
  12. The specified requirement about payment of customs payments should be directed not later than 10 working days from the date of acknowledgement of the fact testifying to change of a duty on payment of the customs duties, taxes.
  13. The date of performance of the specified requirement makes no more than 10 working days from the date of reception of the specified requirement about payment of customs payments.
  14. The requirement direction about payment of customs payments (the specified requirement about payment of customs payments) after the expiration of the terms established by present article, is not the basis for a recognition of the given requirement illegal.

15. At a requirement direction about payment of customs payments (the specified requirement about payment of customs payments) after the expiration of the terms established by present article, a fine and (or) the percent which are subject to payment, are charged till day of the termination of the specified terms inclusive.
16. The requirement about payment of customs payments (the specified requirement about payment of customs payments) can be transferred the head or other authorised representative of the organisation or the physical person personally on receipt or otherwise, confirming the fact and date of reception of the requirement. If the specified persons evade from reception of the specified requirement, it goes by mail the certified mail. The requirement about payment of customs payments (about payment of customs payments) is considered the specified requirement received after six days from the date of certified mail departure.
17. At requirement default about payment of customs payments (the specified requirement about payment of customs payments) in the terms established by present article, customs bodies take measures on compulsory collecting of the customs duties, taxes according to the present chapter.
18. The requirement about payment of customs payments (the specified requirement about payment of customs payments) goes to the payer of the customs duties, taxes irrespective of its attraction to criminal or administrative responsibility.

**Article 153. Collecting of customs payments for the account of the money resources which are on accounts of the payer in banks (indisputable collecting)**

1. At requirement default about payment of customs payments (about payment of customs payments) in target dates the customs body makes of the specified requirement the decision on collecting of money resources from accounts of the payer in banks in an indisputable order within the sums of customs payments (the specified requirement on payment of customs payments), specified in the requirement about payment of customs payments, and the sums of the fines added at date of removal of such decision.
2. The decision on collecting of money resources in an indisputable order (further - the decision on indisputable collecting), the form and which order of filling affirm the federal enforcement authority authorised in the field of customs business, should



- contain data on the sum of customs payments subject to collecting, the size of fines and (or) the percent added at date of exhibiting of the decision, on indisputable collecting, requisites of not executed requirement about payment of customs payments (the specified requirement about payment of customs payments).
3. The decision on indisputable collecting is accepted by customs body not later than 60 calendar days from the date of the expiry of the term of execution of the requirement about payment of customs payments (the specified requirement about payment of customs payments) if the customs body has an information on accounts of the payer in bank.
  4. The decision on indisputable collecting is the basis for a direction customs body in bank, in which open accounts of the payer, the collection order (order) on write-off from accounts of the payer and transfer to the account of Federal exchequer or to the account defined by the international contract of member states of the Customs union, necessary money resources.
  5. Collecting of customs payments in an indisputable order is made from bank accounts of the payer, except for loan accounts if other is not provided by the legislation of the Russian Federation on taxes and tax collections. Collecting of customs payments from the bank accounts opened in foreign currency, is made in the sum equivalent to the sum of customs payments subject to payment in currency of the Russian Federation at a Central Bank rate of the Russian Federation at date of actual collecting. At collecting of the money resources which are on bank accounts, opened in foreign currency, the chief (deputy chief) of customs body simultaneously with the collection order (order) directs the commission to bank of the payer about sale of money resources of the payer stored in foreign currency, not later than next day.
  6. The collection order (order) of customs body goes to bank in which open accounts of the payer, within one month from the date of decision-making on indisputable collecting and it is executed by bank as it should be and terms which are established by the legislation of the Russian Federation on taxes and tax collections for execution of the collection order (order) of tax department.
  7. In case the duty on payment of customs payments is stopped or executed in full by the payer independently or the debts sum on payment of customs payments is collected at

the expense of property of the payer according to the present Federal law, the customs body, passed the decision on indisputable collecting, not later than three working days from the date of the termination or execution in full duties on payment of customs payments are cancelled by such decision and in writing notifies bank on a response of the collection order (order).

8. If the debts on payment of customs payments are extinguished stopped or executed) partially, the customs body, passed the decision on indisputable collecting, not later than three working days from the date of partial discharge of duty on payment of customs payments directs to bank the new collection order (order) on the outstanding sum of debts on payment of customs payments with the notice in writing of bank of a response of the previous collection order (order). Thus the new decision on indisputable collecting by customs body is not taken out.

**Article 154. The collecting reference on maintenance of payment of the customs duties, taxes**

1. The customs body has the right to demand from the guarantor who has given out a bank guarantee, the guarantor to pay the sums of money resources at a rate of not paid customs payments, including fines and percent, or to turn collecting about pledge. The customs body which has revealed infringement of execution of the obligation of the person, attracting a duty on payment of the customs duties, the taxes which execution is provided with pledge of property, a bank guarantee, the guarantee, has the right to represent itself as the creditor (бенефициара) with full volume of the rights of the creditor (бенефициара) even if in the contract on pledge of property, a bank guarantee or in the contract of the guarantee as the creditor (бенефициара) other customs body is named.
2. In case the location (residence) of the payer of the customs duties, taxes or the payer of the customs duties is not established, taxes the foreign person is, the customs body has the right to make the actions specified regarding 1 present article, without exhibiting to this person of the requirement about payment of customs payments. If the payer of the customs duties, taxes is the foreign person, customs body simultaneously with fulfilment of the actions specified regarding 1 present article, notifies this person on the collecting

reference on maintenance of payment of the customs duties, taxes.

3. At use as maintenance of payment of the customs duties, taxes of monetary pledge the collecting reference for the sums of monetary pledge is carried out without a requirement direction about payment of customs payments and without collecting of customs payments for the account of the money resources which are on accounts of the payer in banks if the duty on payment of the customs duties, taxes has arisen in connection with default of the obligation provided with monetary pledge. Collecting is carried out within three working days from the date of detection of the fact of default of the obligation. The customs body informs the payer on the made collecting within three working days from the date of the collecting reference for the sum of monetary pledge. If the sums of monetary pledge will be insufficiently for debts repayment on payment of customs payments, fines, for the outstanding sum of debts on payment of customs payments, the fine exposes the requirement about payment of customs payments and measures of compulsory collecting in an order established by the present Federal law are applied.

**Article 155. Stay of operations under accounts (account) of the payer of the customs duties, taxes (the organisations or individual businessmen) in bank**

1. Stay of operations under accounts (account) of the payer of the customs duties, taxes (the organisations or individual businessmen) in bank is applied to maintenance of execution of the decision on indisputable collecting. Stay of operations under accounts (account) of the payer of the customs duties, taxes (the organisations or individual businessmen) in bank does not extend on the payments which sequence of execution according to the civil legislation of the Russian Federation precedes discharge of duty on payment of the customs duties, taxes, and also to operations on write-off and transfer of money resources on account of payment of the customs duties, taxes and other obligatory payments in budgetary system of the Russian Federation.
2. The decision on stay of operations under accounts (account) of the payer of the customs duties, taxes (the organisations or individual businessmen) in bank is accepted by the chief (deputy chief) of the customs body which has directed the requirement about payment of customs payments (the specified requirement about payment of customs

payments) in case of default by the specified payer of this requirement. The decision on stay of operations under accounts (account) of the payer of the customs duties, taxes (the organisations or individual businessmen) in bank cannot be accepted before removal of the decision on indisputable collecting.

3. Stay of operations under accounts (account) of the payer of the customs duties, taxes (the organisations or individual businessmen) in bank means the termination by bank of account operations under these accounts (account) within the sum specified in the decision on stay of operations under accounts (account) of the payer of the customs duties, taxes (the organisations or individual businessmen) in bank if other is not provided by a part of 1 present article.
4. Stay of operations under accounts (account) of the payer of the customs duties, taxes (the organisations or individual businessmen) in bank is cancelled by the decision of customs body on cancellation of stay of operations under accounts (account) of the payer of the customs duties, taxes (the organisations or individual businessmen) in bank not later than one operational day following day of reception by customs body of documents (their copies), confirming the fact of collecting of the customs duties, taxes.
5. The decision on stay of operations under accounts (account) of the payer of the customs duties, taxes (the organisations or individual businessmen) in bank is transferred by customs body in bank on the paper carrier or in electronic form not later than a next working day after day of its acceptance.
6. The decision on cancellation of stay of operations under accounts (account) of the payer of the customs duties, taxes (the organisations or individual businessmen) in bank is handed over to the representative of bank by the official of customs body on receipt or goes to bank in electronic form not later than a next working day after day of its acceptance.
7. Forms of the decision on stay of operations under accounts (account) of the payer of the customs duties, taxes (the organisations or individual businessmen) in bank and decisions on cancellation of stay of operations under accounts (account) of the payer of the customs duties, taxes (the organisations or individual businessmen) in bank in electronic form and an order of a direction of the specified decisions customs body in bank are established by the Central bank of the Russian Federation in coordination with

the federal enforcement authority authorised in the field of customs business.

8. Forms of the decision on stay of operations under accounts (account) of the payer of the customs duties, taxes (the organisations or individual businessmen) in bank and decisions on cancellation of stay of operations under accounts (account) of the payer of the customs duties, taxes (the organisations or individual businessmen) in bank on the paper carrier and an order of a direction of the specified decisions customs body in bank are established by the federal enforcement authority authorised in the field of customs business.
9. The decision on stay of operations under accounts (account) of the payer of the customs duties, taxes (the organisations or individual businessmen) should contain instructions of requisites of not executed requirement on payment of customs payments in bank (the specified requirement about payment of customs payments) and decisions on indisputable collecting, a bank full name, Б И К, a kind and numbers of accounts of the payer of the customs duties, taxes.
10. The decision on cancellation of stay of operations under accounts (account) of the payer of the customs duties, taxes (the organisations or individual businessmen) should contain instructions of a full name of bank in bank, Б И К, a kind and numbers of accounts of the payer of the customs duties, taxes.
11. The copy of the decision on stay of operations under accounts (account) of the payer of the customs duties, taxes (the organisations or individual businessmen) in bank or decisions on cancellation of stay of operations under accounts (account) of the payer of the customs duties, taxes (the organisations or individual businessmen) in bank is transferred to the specified payer on receipt or otherwise, testifying to date of reception by it to a copy of the corresponding decision.
12. The bank is obliged to inform in customs body on the rests of money resources of the payer of the customs duties, taxes (the organisations or individual businessmen) on accounts (account) in bank operations on which (which) are suspended, not later than next day after day of reception of the decision on stay of operations under accounts (account) of the payer of the customs duties, taxes (the organisations or individual businessmen) in bank.
13. The decision on stay of operations under accounts (account) of the payer of the

customs duties, taxes (the organisations or individual businessmen) in bank is subject to unconditional execution by bank.

14. Stay of operations under accounts (account) of the payer of the customs duties, taxes (the organisations or individual businessmen) in bank operates from the moment of reception by bank of the decision on stay of such operations and about day of reception by bank of the decision on cancellation of stay of operations under accounts (account) of the payer of the customs duties, taxes (the organisations or individual businessmen) in bank.
15. Date and time of reception about stay of operations under accounts (account) of the payer of the customs duties, taxes (the organisations or individual businessmen) in bank are specified by bank of the decision of customs body in the assurance of receipt or in the receipt on reception of such decision. At a direction in bank of the decision on stay of operations under accounts (account) of the payer of the customs duties, taxes (the organisations or individual businessmen) in bank in electronic form date and time of its reception are defined by bank in an order established by the Central bank of the Russian Federation in coordination with federal enforcement authority, authorised in the field of customs business.
16. In case the total sum of money resources of the payer of the customs duties, taxes (the organisations or individual businessmen), being on accounts (account) in bank operations on which (which) are suspended on the basis of the decision on stay of operations under accounts (account) of the payer of the customs duties, taxes (the organisations or individual businessmen) in bank, exceeds the sum specified in this decision, the specified payer in writing has the right to put in in customs body the statement for cancellation of stay of operations under the accounts (account) in bank with obligatory instructions of accounts (accounts) in the bank which is in territory of the Russian Federation on which (which) there are enough money resources for execution of the decision on indisputable collecting.
17. The customs body before decision-making on cancellation of stay of operations under accounts (account) of the payer of the customs duties, taxes (the organisations or individual businessmen) in bank during the day, reception of the specified statement of the payer of the customs duties following day, taxes (the organisations or individual

businessmen), directs to bank in which are opened specified by the payer (the organisations or individual businessmen) accounts (accounts), inquiry about the rests of money resources on these accounts (account).

18. After reception from bank of the information on presence of money resources on accounts (account) of the payer of the customs duties, taxes (the organisations or individual businessmen) in bank in size, sufficient for execution of the decision on collecting, the customs body is obliged within two working days to make the decision on cancellation of stay of operations under accounts (account) of the payer of the customs duties, taxes (the organisations or individual businessmen) in bank regarding excess of the sum of the money resources specified in the decision of customs body about stay of operations under accounts (account) of the payer of the customs duties, taxes (the organisations or individual businessmen) in bank.
19. In case of infringement by customs body of term of cancellation of the decision on stay of operations under accounts (account) of the payer of the customs duties, taxes (the organisations or individual businessmen) in bank or term of delivery to the representative of bank (a direction in bank) decisions on cancellation of stay of operations under accounts (account) of the payer of the customs duties, taxes (the organisations or individual businessmen) in bank for the sum of money resources in which relation the stay mode operated, are charged the percent which are subject to payment to the payer of the customs duties, taxes (to the organisations or individual businessmen) for each calendar day of infringement of the specified terms. The interest rate is accepted to the equal rate of refinancing of the Central bank of the Russian Federation operating in days of infringement by customs body of term of cancellation of the decision on stay of operations under accounts (account) of the payer of the customs duties, taxes (the organisations or individual businessmen) in bank or term of delivery to the representative of bank (a direction in bank) decisions on cancellation of stay of operations under accounts (account) of the payer of the customs duties, taxes (the organisations or individual businessmen) in bank.
20. The bank does not bear the liability for damages, suffered by the payer of the customs duties, taxes (the organisations or individual businessmen) as a result of stay of operations under accounts (account) of the payer of the customs duties, taxes (the

organisations or individual businessmen) in bank.

21. In the presence of the decision on stay of operations under accounts (account) of the payer of the customs duties, taxes (the organisations or individual businessmen) in bank the bank has not the right to open to this payer new accounts.

#### **Article 156. Property arrest**

1. Arrest of property as a way of maintenance of execution of the decision of customs body about collecting of the customs duties, taxes at the expense of other property of the payer action of customs body from the sanction of the public prosecutor on restriction of the property right of the payer of the customs duties, taxes (the organisation or the individual businessman) concerning its property admits. Property arrest is made in case of default by the payer of the customs duties, taxes in duty target dates on payment of the customs duties, taxes, fines and at presence at customs bodies of the sufficient bases to believe that the specified person will take measures to disappear or hide the property.
2. Property arrest can be full or partial.
3. Full arrest of property such restriction of the rights of the payer of the customs duties, taxes concerning its property at which he has not the right to dispose of the arrested property admits, and possession and using this property are carried out from the permission and under control of customs body.
4. Partial arrest such restriction of the rights of the payer of the customs duties, taxes concerning its property at which possession, using and the order this property are carried out from the permission and under control of customs body admits.
5. The permissions specified in parts of 3 and 4 present articles, are made out in written form under the form confirmed by federal enforcement authority, authorised in the field of customs business, and should contain data on the property name, on individual signs of property, on preliminary cost, on the bases for permission delivery.
6. That property which is necessary and enough for discharge of duty on payment of the customs duties, taxes, fines is subject to arrest only.
7. The decision on seizure of property of the payer of the customs duties, taxes is accepted by the chief (deputy chief) of customs body in the form of the corresponding decision under the form confirmed by federal enforcement authority, authorised in the field of



customs business.

8. Arrest of property of the payer of the customs duties, taxes is made with participation of the understood.
9. At impossibility of definition of cost of property its cost is defined by the official making arrest, taking into account the conclusion of the customs expert. In case of impossibility of attraction of the customs expert property cost is defined according to the legislation of the Russian Federation on estimated activity.
10. Officials of the customs body making arrest of property, have not the right to refuse to the payer of the customs duties, taxes (its lawful and (or) to the authorised representative) to be present at property arrest.
11. To the persons participating in manufacture of arrest of property, their rights and a duty are explained.
12. Before property arrest the authorised officials making arrest, are obliged to show to the persons who are present by manufacture of arrest, the decision on seizure, the sanction of the public prosecutor and the documents certifying them of power.
13. The property on which arrest is imposed, is shown understood and to the persons participating in manufacture of arrest.
14. Carrying out of arrest of property is not supposed at night, except for cases, being urgent.
15. By arrest manufacture the report on property arrest under the form confirmed by federal enforcement authority, authorised in the field of customs business is made. In the report on property arrest following data should be specified:
  - 1) surnames, names, patronymics of the persons who were present by manufacture of arrest of property;
  - 2) the name of each thing brought in the certificate, distinguishers of the specified thing;
  - 3) a tentative estimation of cost of each thing entered in the minutes and a total cost of all property which arrest is put;
  - 4) a kind, volume and term of restriction of the right of use of property;
  - 5) about the person to whom the official of customs body transfers under protection or to storage property, the location (residence) of the specified person;
  - 6) remarks and statements of the persons who were present by manufacture of arrest of

property.

16. In the report on property arrest following marks should be made also:
  - 1) about property withdrawal;
  - 2) about an explanation to the person to whom the official of customs body transfers under protection or to storage the arrested property, its duties and its prevention of responsibility for waste, alienation, concealment or illegal transfer of the given property with the signature of the specified person about an explanation to it of its duties.
17. The report on arrest of property of the debtor subscribes the official of the customs body, understood, the person to whom the official of customs body transfers under protection or to storage the specified property, and other persons who were present at arrest. In default someone from the specified persons to sign the report in it the corresponding mark becomes.
18. The chief (deputy chief) of customs body by whom the decision about seizure of property is taken out, defines a place where there should be a property which arrest is put.
19. Not later than a next working day after day of drawing up of the report on arrest of property the chief (deputy chief) of customs body directs a copy of the specified report to the payer of the customs duties, taxes, and also together with the statement for seizure of property to the judicial police officer-executor who has raised executive manufacture on the basis of taken out customs body according to article 158 of the present Federal law of the decision about collecting of the customs duties, taxes at the expense of other property of the payer.
20. Alienation (except for made from the permission and under control of the customs body which has seized), waste or property concealment which arrest is put, are not supposed. Non-observance established by the legislation of the Russian Federation of an order of possession, using and the order property which arrest is put, is the basis for attraction of guilty persons to the responsibility provided by the legislation of the Russian Federation.
21. The decision on property arrest is cancelled by the decision of the chief (deputy chief) of customs body in the form of the corresponding decision under the form confirmed

by federal enforcement authority, authorised in the field of customs business, on the basis of the decision made by the judicial police officer-executor on seizure of property of the debtor according to the legislation of the Russian Federation on executive manufacture, and also in case of the duty termination on payment of the customs duties, taxes, fines or in case of the termination or the termination of the executive manufacture raised on the basis of the decision about collecting of the customs duties, taxes at the expense of other property of the payer who has been taken out by customs body according to article 158 of the present Federal law.

22. The decision on cancellation of arrest of property in the form of the corresponding decision specified regarding 21 present articles, is possible to the payer of the customs duties, taxes (its lawful and (or) the authorised representative), the judicial police officer-executor and the public prosecutor not later than a next working day after day of its acceptance.
23. The decision on property arrest operates from the moment of seizure before cancellation of this decision by the chief (deputy chief) of the customs body, passed such decision, or before cancellation of the specified decision by higher customs body or court.

**Article 157. Collecting of the customs duties, taxes at the expense of the goods in which relation the customs duties, taxes are not paid**

1. In the cases provided by the present Federal law, and also in case of absence of money resources on accounts of the payer or null information about accounts of the payer customs bodies have the right to collect the customs duties, taxes at the expense of the goods of the payer in which relation the customs duties, taxes are not paid if these goods have not got the status of the goods of the Customs union according to the order established by the customs legislation of the Customs union and (or) the legislation of the Russian Federation about customs business.
2. The collecting reference on the goods in which relation the customs duties, taxes are not paid, without a requirement direction about payment of customs payments is supposed in cases if deadlines of storage of the goods detained by customs bodies according to chapter 21 of the Customs code of the Customs union, have expired or if the payer of

the customs duties, taxes is not established by customs bodies.

3. The collecting reference on the goods on account of payment of the customs duties, taxes is made on the basis of a judgement if the payer of the customs duties, taxes the physical person or the payer of the customs duties is, taxes is not established by customs bodies, or arbitration court decisions if the payer of the customs duties, taxes the legal body or the individual businessman, except for cases when such goods are transferred customs bodies as a pledge subject according to article 140 of the present Federal law and also when collecting on the goods which deadlines of storage at their detention by the customs bodies, 7 articles 189 of the present Federal law established by a part, have expired addresses is.
4. The collecting reference is made only on those goods in which relation are not paid or the customs duties, taxes are not completely paid, is perfectly in order and in terms which are provided by the Customs code of the Customs union and the present Federal law.
5. The order the sums obtained from realisation of the goods, is carried out according to article 191 of the present Federal law.

**Article 158. Collecting of customs payments for the account of not spent rests of advance payments, the monetary pledge, unduly paid (collected) customs payments and other property of the payer**

1. At requirement default about payment of customs payments (the specified requirement about payment of customs payments) customs bodies have the right to collect customs payments subject to payment for the account of not spent rests of advance payments, the monetary pledge, unduly paid (collected) customs payments.
2. The collecting reference for the sums of advance payments, the monetary pledge, unduly paid (collected) customs payments is made during periods of storage of these means on the account of Federal exchequer or on the account defined by the international contract of member states of the Customs union, under the decision of the chief (deputy chief) of customs body. The customs body informs on collecting of the sums of customs payments for the account of advance payments, the monetary pledge, unduly paid (collected) customs payments in writing to the payer of the customs duties,

taxes (its assignee) within one day after collecting. The collecting reference for the sums of advance payments, the monetary pledge, unduly paid (collected) customs payments is made without decision-making on indisputable collecting within 10 calendar days from the date of the expiry of the term of execution of the requirement about payment of customs payments (the specified requirement about payment of customs payments). In case of formation of not spent rests of advance payments, the monetary pledge, unduly paid (collected) customs payments after the expiry of the term of execution of the requirement about payment of customs payments (the specified requirement about payment of customs payments) collecting is carried out within five calendar days from the date of their formation.

3. At requirement default about payment of customs payments (the specified requirement about payment of customs payments) and insufficiency or absence of money resources on accounts of the payer or null information about accounts of the payer customs bodies have the right to collect customs payments subject to payment for the account of other property of the payer, including at the expense of cash money resources.
4. Collecting of customs payments for the account of other property of the payer is made by a direction within three working days from the date of acceptance by the chief (deputy chief) of customs body of the corresponding decision to the judicial police officer-executor in an order provided by the legislation of the Russian Federation about taxes and tax collections. Execution of the decision of customs body is made by the judicial police officer-executor according to the legislation of the Russian Federation on taxes and tax collections and the legislation of the Russian Federation on executive manufacture.

**Article 159. Duties of banks and other credit organisations on execution of decisions of customs body about collecting of customs payments**

1. Banks and other credit organisations are obliged to execute decisions of customs body on indisputable collecting of customs payments.
2. The decision of customs body on indisputable collecting of customs payments is executed by bank and other credit organisation within one operational day following day of reception of such decision.

3. In the presence of money resources on the account of the payer execution of decisions of customs bodies about indisputable collecting of customs payments has not the right to detain banks and other credit organisations.
4. Banks and other credit organisations bear responsibility for default or inadequate execution of the duties provided by the present article according to the legislation of the Russian Federation.
5. Positions of present article are applied also concerning a duty of banks and other credit organisations on execution of decisions of customs bodies about indisputable collecting of the sums of fines and percent.

**Article 160. A recognition hopeless to collecting and debts write-off on payment of customs payments (shortage), to fines, percent**

1. To collecting the debts on payment of customs payments (shortage), a fine, the percent, registered for separate payers of the customs duties, taxes, payment and (or) which collecting have appeared impossible in cases admit hopeless:
  - 1) organisation liquidations - the payer of the customs duties, taxes according to the legislation of the Russian Federation in that part of debts which remained outstanding after acceptance by customs body of all disciplinary measures provided by the legislation of the Russian Federation;
  - 2) recognitions the bankrupt of the individual businessman according to the legislation of the Russian Federation in that part of debts which remained outstanding after acceptance by customs body of all disciplinary measures provided by the legislation of the Russian Federation, because of insufficiency of property of the debtor;
  - 3) death of the physical person or its announcement died in an order established by the legislation of the Russian Federation, concerning that part of debts which is outstanding death for date of the physical person or its announcement died;
  - 4) acceptances by certificate court according to which customs bodies lose possibility of collecting of a shortage and debts on fines, percent in connection with the expiration of a target date of their collecting, including definition removal about refusal in restoration of the passed term of giving in court of the statement for collecting of a shortage and debts on fines, percent.

2. The recognition of hopeless debts to collecting at one of the persons bearing a solidary duty on payment of the customs duties, taxes, does not attract a recognition hopeless to collecting and write-offs of debts at other solidary obliged persons at absence at them the circumstances (circumstances) specified regarding 1 present article.
3. An order of write-off of debts on payment of customs payments (shortage), to fines, percent, recognised hopeless to collecting, and also the list of the documents confirming circumstances, 1 present article provided by a part, affirm the federal enforcement authority authorised in the field of customs business.

## Section III Customs control

### Chapter 19. General provisions on customs control

#### **Article 161. Carrying out of customs control**

1. Customs control is spent by customs bodies according to the customs legislation of the Customs union and the legislation of the Russian Federation on customs business.
2. Objects of customs control and a place of its carrying out are defined by article 95 of the Customs code of the Customs union.
3. At carrying out of customs control customs bodies start with a principle *выборочности* and are limited only to those forms of customs control which are sufficient for maintenance of observance of the customs legislation of the Customs union and the legislation of the Russian Federation on customs business. At a choice of forms and methods of carrying out of customs control customs bodies are obliged to use means of customs control, the preliminary analysis of the information so that at carrying out of customs control not to suppose drawing to customs applicants, carriers and other persons of the damage connected with storage of the goods, idle time of vehicles, increase in term of release of the goods if it is not caused by the force majeure connected with revealed signs of gross infringements in the field of customs business

and necessity of acceptance of exhaustive measures on detection and suppression of specified infringements.

4. With a view of increase of efficiency of customs control customs bodies co-operate with other supervising state structures according to the legislation of the Russian Federation, and also with the persons specified regarding 3 present articles.
5. Forms of certificates, decisions, reports and other remedial documents made by customs bodies at carrying out of separate forms of customs control according to the Customs code of the Customs union and the present Federal law, are established by the federal enforcement authority authorised in the field of customs business, except for cases when the specified powers are assigned by the Customs code of the Customs union to the Commission of the Customs union.

#### **Article 162. Management system risks**

1. The management system risks is based on an effective utilisation of resources of customs bodies for prevention of infringements of the customs legislation of the Customs union and the legislation of the Russian Federation on customs business:
  - 1) having steady character;
  - 2) connected with evasion from payment of the customs duties, taxes in the considerable sizes;
  - 3) domestic commodity producers undermining competitiveness;
  - 4) infringing on other important interests of the Customs union and the Russian Federation, which maintenance of observance it is assigned to customs bodies.
2. Strategy and tactics of application of management system by risks, an order of gathering and information processing, carrying out of the analysis and an estimation of risks, workings out and realisations of measures on management of risks are defined by the federal enforcement authority authorised in the field of customs business.
3. Use order customs bodies of the information containing in established profiles of risk, is regulated by the federal enforcement authority authorised in the field of customs business.
4. The information of the fixed access containing in established profiles of risk, is not subject to disclosure (distribution) or transfer to the third parties, including state



structures, except for cases when such information is necessary for the specified bodies for the decision of the problems assigned to them by the legislation of the Russian Federation. If other is not established by federal laws, the order of transfer of such information is defined by the federal enforcement authority authorised in the field of customs business, according to the legislation of the Russian Federation.

#### **Article 163. Zones of customs control**

1. The places which are zones of customs control, are defined according to the Customs code of the Customs union and the present Federal law.
2. Zones of customs control can be created along Frontier of the Russian Federation, in check points through Frontier of the Russian Federation, in places of realisation of customs operations, in places of unloading and an overload (transfer) of the goods, their customs inspection and customs inspection, in parking lots of the vehicles transporting the goods being under customs control.
3. Zones of customs control can be constants in cases:
  - 1) if the owner of the ground area, a premise assumes to use the specified territories only for storage on them of the goods which are under customs control, or fulfilment with such goods of other customs operations;
  - 2) if on separate sites of territory the goods which are under customs control are mainly transported or stored, or concerning the specified goods other customs operations and restriction on moving of such goods through borders of zones of customs control or access restriction to such goods are made it is necessary for maintenance of observance of the customs legislation of the Customs union and the legislation of the Russian Federation on customs business.
4. Moving of the goods, vehicles, persons, including officials of other state structures, through borders of zones of customs control and in their limits it is supposed with the permission of customs bodies and under their supervision, except for the cases established by the present Federal law and other federal laws.
5. The federal enforcement authority authorised in the field of customs business, on the basis of representation of customs body into which region of activity the corresponding site of territory of the Russian Federation enters, defines sites of Frontier of the Russian

Federation along which it is necessary to create zones of customs control, and the decision on creation of such zones makes. The decision on creation of zones of customs control along Frontier of the Russian Federation is made out by the standard legal certificate of the federal enforcement authority authorised in the field of customs business, co-ordinated with federal enforcement authority in the field of safety of the Russian Federation and enforcement authorities of subjects of Russian Federatsi in which territories the specified zones are created.

6. On an overland site of territory of the Russian Federation the zone of customs control along Frontier of the Russian Federation can be created within a strip of district in width to 30 kilometres from a line of Frontier of the Russian Federation in depth of territory of the Russian Federation.
7. On sea, river and lake sites of territory of the Russian Federation the zone of customs control along Frontier of the Russian Federation can be created accordingly within the territorial sea of the Russian Federation, the Russian part of waters of the boundary rivers, lakes and other reservoirs, and also a strip of district in width to 15 kilometres from a coastal line in depth of territory of the Russian Federation.
8. Zones of customs control along Frontier of the Russian Federation are designated on its limits in places of crossing with transport ways, in places of crossing of Frontier of the Russian Federation persons, the goods and vehicles the signs containing an inscription of white colour "Zone of customs control" on the green background, made according to specifications and the standards defined for road information signs.
9. The decision on creation of a zone of customs control in check points through Frontier of the Russian Federation, established and opened according to the legislation of the Russian Federation, is accepted by the chief of customs in which region of activity the check point is located, and is made out by the order of the chief of the customs, co-ordinated with the federal enforcement authority authorised in the field of customs business. The zone of customs control created in a check point through Frontier of the Russian Federation, joins sites of territory (water area), a building, a construction, a platform in which limits customs operations, storage, unloading and an overload (transfer) of the goods being under customs control, their customs inspection and customs inspection, places of parking of the vehicles transporting such goods are carried

out.

10. At definition of border of a zone of customs control the opinion of administration of object of a transport infrastructure in which limits the check point through Frontier of the Russian Federation is established should be considered: the head of administration of seaport, the chief бассейнового state body on an internal sailing charter, the head of the airport (airstrome), the chief of railway station (station). The opinion of administration of object of the transport infrastructure, issued in written form, is applied on the project of the order of the chief of the customs, directed on the coordination in the federal enforcement authority authorised in the field of customs business.
11. In the order of the chief of customs on creation of a zone of customs control in a check point should be specified:
  - 1) the check point location;
  - 2) border of a zone of customs control and a place of its crossing by persons, the goods and vehicles.In the decision on creation of a zone of customs control in the places specified regarding 5 present articles, should be specified:
  - 1) the check point location;
  - 2) border of a zone of customs control and a place of its crossing by persons, the goods and vehicles.
12. In the application to the order of the chief of customs about creation of a zone of customs control in a check point graphic display of border and territory of the specified zone of customs control in the form of plans or maps should be resulted.
13. Decisions on creation of zones of customs control in other places are accepted by the chief of customs in which region of activity places and territories where such zones of customs control are created are located.
14. The decision on creation of a zone of the customs control, 13 present articles provided by a part, is made out by the order of the chief of customs in which should be specified:
  - 1) the location of a zone of customs control;
  - 2) border of a zone of customs control and a place of its crossing by persons, the goods and vehicles;

- 3) the means used for a designation,
15. In the application to the order of the chief of customs specified regarding 14 present article about creation of a zone of customs control graphic display of border and territory of a zone of customs control in the form of plans or maps should be resulted.
  16. The time zone of customs control can be created under the decision of the chief of a customs post. The specified decision is made out by the order of the chief of a customs post with instructions of the purpose of creation of a time zone of customs control, the location of a time zone of customs control, period of validity, border and places of its crossing by persons, the goods and vehicles, and also the applied means of a designation.
  17. The border of a zone of customs control is designated by squared shape signs on which green background white colour executes an inscription in Russian and English languages "Zone of customs control". The specified signs are the basic means of a designation of a zone of customs control. The zone of customs control can be designated inscription drawing "the Zone of customs control" in Russian and English languages directly on protective constructions and walls of the premises making its perimeter. Inscription replacement in English by an inscription in any other language, expedient for use at creation of a concrete zone of customs control is supposed.
  18. The designation of a zone of customs control is made on its border in places of its crossing with transport ways, and also in places of crossing of border of a zone of customs control by persons, the goods and vehicles. At a designation of a zone of customs control boards with the information on its border, on the established places of crossing of its border, on the list of the persons having access to a zone of customs control, on means of its designation and on other circumstances connected with its functioning in addition can be applied.
  19. The border of a time zone of customs control can be designated by a protective tape, and also temporarily established signs. Application of improvised materials and means is thus supposed.
  20. Zones of customs control are liquidated in cases of change of the location of customs body, check point closing through Frontier of the Russian Federation, change of a place of storage of the goods which are under customs control, repositionings of places of

realisation of customs operations, unloadings and overloads (transfer) of the goods, their customs inspection and customs inspection, parking of the vehicles transporting the goods being under customs control. The decision on liquidation of a zone of customs control is made out by the order of the customs body which has created such zone.

21. The time zone of customs control is liquidated on termination of the actions which have formed the basis for its creation, or after term of its action specified in the decision of customs body about creation of a time zone of customs control.
22. The customs body after the liquidation of a zone of customs control which were in region of its activity, takes measures on removal of means of its designation and informing of interested persons on its liquidation.
23. The industrial and other economic activities connected with transportation, unloading and an overload (transfer), storage of the goods which are under customs control; the organisation and service of parking of the vehicles transporting such goods; service legal and the physical persons moving through Frontier of the Russian Federation the goods and vehicles; with building, with reconstruction of buildings and constructions, and also their engineering networks used for carrying out of customs operations; To check points, the transportno-engineering constructions used for moving of the goods and vehicles through Frontier of the Russian Federation (including building of parkings, installation of road protections, traffic signs) in zones of customs control, including created along Frontier of the Russian Federation within a five-kilometre zone from Frontier of the Russian Federation, it is supposed by building and reconstruction of roads and access roads with the permission of customs bodies and under their supervision.
24. The industrial and other economic activities which are carried out within a zone of customs control, should not create a hindrance to unobstructed work of officials of customs bodies.
25. The permission to realisation of industrial and other economic activities in a zone of customs control stands out the chief of customs body in which region of activity the zone of customs control under the written statement of the interested person is created.
26. The statement on the permission of industrial and other economic activities should

contain data on a kind and character of activity which is supposed to be carried out within a zone of customs control, the list of persons which will carry out such activity, data on planned term of realisation of such activity in a zone of customs control.

27. The chief of customs body considers the statement and at conformity of prospective activity to parts 23 and 24 present articles Industrial and other economic activities in a zone of customs control put on the statement the resolution “are resolved to (date is underlined)”. At refusal in permission delivery on the statement the resolution “In the permission to realisation of the declared activity is put refused” with instructions of causes of a failure.
28. The statement original comes back to the interested person, the statement copy is stored in customs body.
29. Positions of present article do not extend on time storage of the goods in premises, the open areas and other territories of the authorised economic operator according to article 89 of the present Federal law.

#### **Article 164. Terms of realisation of customs control**

1. Check of observance of positions of the customs legislation of the Customs union and the legislation of the Russian Federation on customs business in the relation of conditionally let out goods, and also the goods which have been taken out from the Russian Federation under the obligation about return import or according to a customs procedure of processing out of customs territory, is supposed during terms of a finding of the goods under customs control or before end of action of customs procedures of time export or processing out of customs territory.
2. Customs bodies carry out customs control after release of the goods within three years from the moment of the termination of a finding of the goods under customs control.

#### **Article 165. Attraction of officials of other federal enforcement authorities which are carrying out functions of control and supervision, for participation in customs control**

Attraction of officials of other federal enforcement authorities of the Russian Federation which is carrying out functions of control and supervision, for participation in customs

control is carried out in an order defined by corresponding federal laws, standard legal certificates of the President of the Russian Federation, the Government of the Russian Federation, and also joint certificates of the federal enforcement authority authorised in the field of customs business, and corresponding federal enforcement authorities.

**Article 166. Representation of documents and the data necessary for carrying out of customs control**

1. The customs applicant, the persons who are carrying out activity in sphere of customs business, and other interested persons are obliged to represent to customs bodies documents and the data necessary for carrying out of customs control, according to article 98 of the Customs code of the Customs union.
2. Customs bodies have the right to receive the data necessary for them for carrying out of customs control from the bodies which are carrying out the state registration of legal bodies, and other state structures. The information interchange order is defined by the federal enforcement authority authorised in the field of customs business, together with federal enforcement authority in which conducting there are specified state structures.
3. The documents necessary for carrying out of customs control, should be stored by customs applicants and other interested persons, and also customs bodies not less than three calendar years after a year during which the goods lose the status being under customs control. The authorised economic operators, customs representatives, owners of warehouses of time storage, owners of customs warehouses, owners of duty free shops and customs carriers should store the specified documents within five calendar years after a year during which customs operations were made.

**Article 167. Granting by banks of documents and the data necessary for carrying out of customs inspection**

1. The customs body spending customs inspection, has the right to request of the banks having documents and data, concerning activity of the checked organisations (individual businessmen), in a subject of check certified copies of contracts (contracts), certified copies of the passport of transactions, sheets of bank control, the inquiry on confirming documents, certified copies of a card with samples of signatures and prints of the seals,

and also extracts on operations on accounts of the organisations (individual businessmen), including containing bank secret, according to the legislation of the Russian Federation on banks and bank activity. The bank which has received мотивированный inquiry about representation of documents and data, executes it within five days from the date of reception or in the same term informs that has no required documents and data.

2. The requirement of the notarial certificate of copies of the documents represented to customs body if other is not provided by the legislation of the Russian Federation is not supposed. In case of need the customs body has the right to familiarise with originals of documents.
3. The form and a direction order customs body of inquiry in bank are established by the federal enforcement authority authorised in the field of customs business.
4. The form and an order of representation by banks of documents and data by inquiries of customs bodies are established by the federal enforcement authority authorised in the field of customs business, in coordination with the Central bank of the Russian Federation.

**Article 168. Additional powers of the customs bodies which have found out the goods, illegally imported into the Russian Federation, or the goods in which relation conditions of application of customs procedures or restriction on using and (or) to the order are violated by the goods**

1. At detection within the limits of customs control by customs bodies of the goods illegally imported into the Russian Federation, or the goods in which relation conditions of application of customs procedures or restriction on using and (or) to the order by the goods in which relation privileges on payment of the import customs duties are given, taxes are violated that has caused non-payment of the customs duties, taxes or non-observance of interdictions and restrictions, at the persons who have got the goods in customs territory of the Customs union in connection with realisation by them of enterprise activity, such goods are subject to withdrawal by customs bodies if they have not been withdrawn and arrest has not been put them according to the legislation of the Russian Federation on administrative offences or the criminally-remedial legislation of



the Russian Federation. The specified goods for the customs purposes are considered as being under customs control.

2. Withdrawal of the goods according to a part of 1 present article is made on the basis motivated decisions of the chief of customs body or the official authorised by it in the presence of the person in whom such goods, or its representative, and also in the presence of not less than two understood are found out.
3. About withdrawal of such goods the statement in the presence of two understood is drawn up. In the certificate or inventories applied on it the withdrawn goods are in detail described with instructions of their name, quantity and individual signs. The specified certificate subscribes the official of the customs body who has spent withdrawal, the person in whom the withdrawn goods, or its representative, and also understood are found out. The certificate copy is handed over to the person from whom the goods, or to its representative are withdrawn.
4. The goods withdrawn, according to a part of 1 present article, take place in warehouses of time storage according to article 202 of the present Federal law or in other places, by the rules established by a part of 4 articles 189 of the present Federal law. The period of storage of the withdrawn goods makes one month.
5. The persons specified regarding 1 present article, have the right to pay the customs duties, taxes according to article 81 of the Customs code of the Customs union, article 119 of the present Federal law, to present the documents confirming observance of restrictions, and to carry out declaring of the goods according to article 217 of the present Federal law. Fines for the specified sums of customs payments are not charged. In case such persons pay customs payments not later than five days from the date of detection at them the goods specified regarding 1 present article, such goods are not withdrawn provided that requirements on observance of restrictions concerning such goods are executed.
6. The goods withdrawn, according to a part of 1 present article, come back to the person who has fulfilled the requirements, 5 present articles established by a part, before the expiry of the term of storage of the withdrawn goods established by a part of 4 present articles. Return of such goods is carried out within three working days. The statement in triplicate which subscribes officials of the customs body which was carrying out

withdrawal of the goods, the person to whom the withdrawn goods, or its representative, and also the person who was carrying out storage of the withdrawn goods, or its representative come back is thus drawn up. The second copy of the specified certificate is handed over to the person to whom the withdrawn goods, or to its representative, the third copy are returned the person who was carrying out storage of the withdrawn goods, or its representative.

7. At performance of the requirements established by a part of 5 present articles, the persons specified regarding 1 present article, the goods are considered for the customs purposes as lost the status being under customs control that does not interfere with customs and other state structures to make necessary actions on revealing of the persons participating in illegal import of the goods to the Russian Federation.
8. In default the persons who have got the goods, specified regarding 1 present article, from performance of the requirements established by a part of 5 present articles, after a period of storage the order is carried out by such goods according to article 190 of the present Federal law.
9. The positions established by parts of 5 and 6 present articles, do not extend on the goods forbidden to import to the Russian Federation, the goods which turn is forbidden according to the legislation of the Russian Federation, the light industry goods, which list is established by the Government of the Russian Federation, and also on the goods in which relation quantitative restrictions at their import according to the international contracts of member states of the Customs union or the legislation of the Russian Federation are established. The specified goods are liable to destruction in cases and an order which are defined by the Government of the Russian Federation, at the expense of the persons who have carried out illegal import of such goods to the Russian Federation if they are established, persons from whom these goods have been withdrawn if the specified persons knew or have to know about illegality of import of the withdrawn goods to the Russian Federation, or at the expense of means of the federal budget in other cases.

#### **Article 169. Use of means and water and aircrafts at carrying out of customs control**

1. With a view of reduction of time of carrying out of customs control and increase of its

efficiency by customs bodies means of customs control can be used, the list and which order of application are established by the federal enforcement authority authorised in the field of customs business.

2. Maintenance of unity and required accuracy of measurements both metrological control and supervision at carrying out of customs operations with use of means are carried out in established by the legislation of the Russian Federation an order the metrological divisions created in federal enforcement authority, authorised in the field of customs business, and in subordinates to it customs bodies. At carrying out of customs operations use of documentary issued results of the measurements executed by other persons according to the legislation of the Russian Federation about maintenance of unity of measurements is supposed.
3. The order of use water and aircrafts of customs bodies for customs control is established by the Government of the Russian Federation according to the present Federal law.

#### **Article 170. Identification of the goods and vehicles, premises and other places**

Order of application of means of identification of the goods which are under customs control, vehicles, premises, capacities and other places where are or there can be the goods which are subject to customs control, is established by the federal enforcement authority authorised in the field of customs business.

#### **Article 171. Use of results of customs control by manufacture on affairs about administrative offences, consideration civil and criminal cases**

Results of carrying out of the customs control, issued according to positions of the present section, can be admitted as proofs on criminal, to civil cases and affairs about administrative offences and are subject to an estimation court, arbitration court or the official by consideration of the specified affairs, complaints to the decision, action (inactivity) of customs bodies and their officials or affairs on the economic disputes resolved by arbitration court, along with other proofs according to the criminally-remedial legislation of the Russian Federation, the civil remedial, arbitration remedial legislation of the Russian Federation or the legislation of the Russian Federation on administrative offences.

**Article 172. Customs examination at carrying out of customs control. Participation of experts and experts at carrying out of customs control**

1. Attraction of experts and experts to carrying out of customs control is carried out in cases and an order which are defined by articles 101, 102 and chapter 20 of the Customs code of the Customs union.
2. Customs examination at carrying out of customs control is appointed and spent according to chapter 20 of the Customs code of the Customs union taking into account positions of present article.
3. Term of carrying out of the customs examination, provided by point 2 of article 139 of the Customs code of the Customs union, can last from the written permission of the chief (deputy chief) of the customs body making customs examination, with instructions of the reasons of such prolongation for the term necessary for carrying out of examination, except for cases when according to the present Federal law release of the goods is not carried out before reception of results of examination. In the specified case examination should be spent to the terms which are not exceeding term of release of the goods taking into account prolongation of specified term, according to point 4 of article 196 of the Customs code of the Customs union.
4. In case of carrying out of customs examination in other authorised organisation term of carrying out of customs examination can last from the written permission of the head of the authorised organisation in coordination with the customs body which has appointed customs examination, with instructions of the reasons of such prolongation for the term necessary for carrying out of examination, except for cases when release of the goods is not carried out before reception of results of examination. In the specified case examination should be spent to the terms which are not exceeding term of release of the goods taking into account prolongation of specified term, according to point 4 of article 196 of the Customs code of the Customs union.
5. Term of carrying out of customs examination stops in case of discrepancy of the presented objects to their list specified in the decision on appointment of customs examination, but no more than for 10 working days. The order of stay of terms of carrying out of customs examination is defined by the federal enforcement authority authorised in the field of customs business.

6. In carrying out of customs examination can be refused the cases provided by point 5 of article 138 of the Customs code of the Customs union, and also in case of absence in the customs body making customs examination, or other authorised organisation of the customs expert (expert) of demanded qualification.
7. The order of sampling and samples of the goods for carrying out of customs examination is defined by the federal enforcement authority authorised in the field of customs business, on the basis of the positions provided by article 144 of the Customs code of the Customs union.
8. Forms of the decision on appointment of customs examination, the conclusion of the customs expert (expert) at carrying out of customs examination are established by the federal enforcement authority authorised in the field of customs business. Each page of the conclusion of the customs expert (expert) at carrying out of customs examination, including applications, subscribes the customs expert (expert) making customs examination, and is assured by the press of the customs body making customs examination, or other authorised organisation making customs examination.
9. In cases when fee of experts and experts according to the Customs code of the Customs union is carried out at the expense of means of the federal budget, the order of compensation of such expenses is defined by the Government of the Russian Federation.

**Article 173. Attraction of the expert (expert) of other authorised organisation to carrying out of customs examination**

1. Appointment of customs examination to experts (experts) of other authorised organisation is made in case of impossibility of carrying out of such examination by customs experts.
2. The expert (expert) of other authorised organisation is involved in carrying out of customs examination on a contractual basis.
3. In case carrying out of customs examination is appointed customs body to the expert (expert) of other authorised organisation, such expert (expert) is obliged to present to the customs body which has appointed examination, the documents confirming presence at it necessary special knowledge.

4. The rights and duties of the expert (expert) of other authorised organisation are established by chapter 20 of the Customs code of the Customs union.
5. The order of decision-making on attraction of the expert (expert) of other authorised organisation to carrying out of customs examination is defined by the federal enforcement authority authorised in the field of customs business.

## Chapter 20. Forms and an order of carrying out of customs control

### **Article 174. Forms and an order of carrying out of customs control**

Customs control is carried out by customs bodies in forms and an order which are established by chapters 16 and 19 Customs codes of the Customs union, taking into account the positions established by the present Federal law.

### **Article 175. Customs inspection of premises and territories**

1. Customs inspection of premises and territories is spent on the basis of the instruction on carrying out of customs inspection of premises and territories. Customs inspection of premises and territories at carrying out of exit customs inspection is passed on the basis of the decision on carrying out of exit customs inspection.
2. Customs inspection of premises and territories is spent to the minimum period necessary for its carrying out, and cannot proceed more than one working day, except for the cases specified regarding 3 present articles. Customs inspection of premises and territories cannot be spent at night.
3. Customs inspection can proceed no more than three working days in cases:
  - 1) refusal in access to a premise and in territory which are subject to customs inspection, and (or) refusal in a voluntary presentation of the goods to customs inspection;
  - 2) if for carrying out of identification of the goods realisation of actions indoors or in territory which are subject to customs inspection is required, and these actions cannot be finished within one working day;
  - 3) if the size of the area of a premise and territory which are subject to survey, exceeds 1 000 square metres.

**Article 176. The account customs bodies of the goods which are under customs control**

Order and account forms customs bodies of the goods which are under customs control, are defined by the federal enforcement authority authorised in the field of customs business.

**Article 177. Check of system of the account of the goods and the reporting**

1. According to point 3 of article 121 of the Customs code of the Customs union check of system of the account of the goods and the reporting as the form of customs control is spent concerning the persons who are carrying out activity in sphere of customs business, the authorised economic operators, and also concerning the goods placed under customs procedures of processing in customs territory, processing out of customs territory, processing for internal consumption, time import (admission), a free customs area, a free warehouse and release for internal consumption with granting of privileges on payment of the customs duties, the taxes interfaced to restrictions on using and (or) the order by these goods.
2. Check of system of the account of the goods for the same period is carried out once. Results of check are fixed by the certificate.
3. Check of system of the account of the goods is carried out by verification of the data containing in the reporting represented to customs bodies, with data, available customs body, and also by comparison of these data to the data reflected in accounts of accounting and the reporting and containing in primary documents, presented to customs body on *мотивированному* to inquiry.
4. The persons who are carrying out activity in sphere of customs business, using special simplifications, and also using and (or) owning the foreign goods placed under customs procedures of a customs warehouse, duty free shop, processing in customs territory, processings out of customs territory, processing for internal consumption, time import (admission), a free customs area, a free warehouse or release for internal consumption with granting of privileges on payment of the customs duties, the taxes interfaced to restrictions on using and (or) the order by these goods, or with restrictions on using and (or) to the order, connected with representation of the documents specified in subparagraph 1 of point 1 of article 195 of the Customs code of the Customs union, after

release of the goods, or the storing foreign goods, are obliged to represent the reporting about stored, transported, realised, Processed and (or) the used goods and about perfect customs operations.

5. The reporting specified regarding 4 present articles, can be represented to customs body in electronic form in the presence of the electronic digital signature or in electronic form without the electronic digital signature with obligatory granting of the information on the paper carrier, the certified signature of the head of the organisation, the chief accountant or the person, them of the representative, and the press. Forms of the reporting provided by present article, are defined by the federal enforcement authority authorised in sphere of customs business.
6. The customs representative is obliged quarterly to 10th date following for accounting, to represent to customs body the reporting by the accruing result about the goods in which relation customs operations are made. In this reporting concerning each of operations should be specified:
  - 1) the name of the customs body which has made customs operation;
  - 2) number of the customs declaration;
  - 3) the declared customs procedure;
  - 4) the name of the sender (addressee), identification number of the tax bearer;
  - 5) number and date of the contract of the represented person with the customs representative;
  - 6) the person who has paid customs payments and taxes;
  - 7) the sum of the paid customs payments and taxes;
  - 8) the name of the goods with instructions of a code by the Commodity nomenclature of foreign trade activities;
  - 9) customs cost of the goods;
  - 10) goods net weight;
  - 11) date and certificate number about the executed works and about the rendered services;
  - 12) a surname, a name, a patronymic (at its presence) the person who have filled the customs declaration, a series and number of the document proving its identity (passports).



7. The customs applicant is not more rare than an once in three months represents to the customs body which is carrying out customs control over application of a customs procedure of processing in customs territory, the reporting about performance of requirements and conditions of application of a customs procedure of processing in customs territory with a view of adjustment of quantity of the made products of processing, a waste and the rests. In this reporting should be specified in day of its representation in customs body:
  - 1) the name and quantity of the goods placed under a customs procedure of processing in customs territory and used in production, with numbers of corresponding customs declarations;
  - 2) the name and quantity of products of the processing which have been taken out from customs territory of the Customs union, or let out for the free reference, or placed under other customs procedure according to the Customs code of the Customs union, with numbers of corresponding customs declarations;
  - 3) name and quantity of products of processing which are not placed under a customs procedure;
  - 4) the name and quantity of the waste formed as a result of processing of the goods.
8. The reporting about definitive adjustment of quantity of products of processing, a waste and the rests, specified in the permission to processing of the goods in customs territory, is represented after end of a customs procedure of processing in customs territory according to point 1 of article 249 of the Customs code of the Customs union, but not later than 30 days from the date of release of last party of products of processing.
9. The customs applicant is not more rare than an once in three months represents to the customs body which is carrying out customs control over application of a customs procedure of processing out of customs territory, the reporting about performance of requirements and conditions of application of a customs procedure of processing out of customs territory. In this reporting should be specified in day of its representation in customs body:
  - 1) the name and quantity of the goods placed under a customs procedure of processing out of customs territory according to the given out permission for processing and used in production, with numbers of corresponding customs declarations;

- 2) the name and quantity imported on customs territory of the Customs union of products of processing and placed under a corresponding customs procedure with numbers of corresponding customs declarations;
  - 3) the name and quantity imported on customs territory of the Customs union of products of processing which are not placed under a customs procedure;
  - 4) the name and quantity of the goods of the Customs union placed under a customs procedure of processing out of customs territory, which products of processing are not imported on customs territory of the Customs union.
10. The reporting about definitive adjustment of quantity of products of the processing, specified in the permission to processing of the goods out of customs territory, is represented after end of a customs procedure of processing out of customs territory according to article 260 of the Customs code of the Customs union, but not later than 30 days from the date of release of last party of products of processing under the form.
11. The customs applicant is not more rare than an once in three months represents to the customs body which is carrying out customs control over application of a customs procedure of processing for internal consumption, the reporting about performance of requirements and conditions of application of a customs procedure of processing for internal consumption. In this reporting should be specified in day of its representation in customs body:
- 1) the name and quantity of the goods placed under a customs procedure for internal consumption according to the given out permission for processing of the goods for internal consumption and used in production, with numbers of corresponding customs declarations;
  - 2) the name and quantity of products of the processing let out for the free reference or placed under other customs procedure according to the Customs code of the Customs union, with numbers of corresponding customs declarations;
  - 3) name and quantity of products of processing which are not placed under a customs procedure;
  - 4) the name and quantity of the waste received as a result of processing.
12. The reporting about definitive adjustment of quantity of products of processing, a waste and the rests, specified in the permission to processing of the goods for internal

consumption, is represented after end of a customs procedure of processing of the goods for internal consumption according to article 273 of the Customs code of the Customs union, but not later than 30 days after release of last party of products of processing.

13. The persons using and (or) owning the goods, placed under customs procedures of time import (admission), a free customs area, a free warehouse or release for internal consumption with granting of privileges on payment of the customs duties, the taxes interfaced to restrictions on using and (or) the order by these goods, or with restrictions on using and (or) to the order, connected with representation of the documents specified in subparagraph 1 of point 1 of article 195 of the Customs code of the Customs union, after release of the goods, are not more rare than an once in six months or on request of customs body are obliged to represent the reporting about performance of requirements and conditions of application of the specified customs procedures, and also about observance of restrictions on using and (or) to the order the goods. The persons storing the foreign goods, except for the authorised economic operators, are obliged to represent the reporting about the stored goods to the terms established by federal enforcement authority, authorised in the field of customs business. The representation order to customs bodies of the reporting specified in the present part, is defined by the federal enforcement authority authorised in the field of customs business.
14. The order of conducting the account and representation to customs bodies of the reporting the authorised economic operators is defined by article 96 of the present Federal law.
15. The representation order to customs bodies of the reporting owners of warehouses of time storage, owners of customs warehouses, owners of duty free shops, customs carriers is defined by the federal enforcement authority authorised in the field of customs business.
16. For непредставление and (or) untimely representation when due hereunder in customs body of the reporting provided by present article, and is equal for representation of the reporting containing doubtful data, the persons specified regarding 4 present articles, bear responsibility according to the legislation of the

Russian Federation.

**Article 178. Registration of results of customs inspection and decision-making by its results**

1. Results of customs inspection are made out:
  - 1) the certificate камеральной customs inspection at carrying out камеральной customs inspection;
  - 2) the certificate of exit customs inspection at carrying out of exit customs inspection.
2. The customs inspection certificate is made in duplicate and subscribes the officials of the customs body who has spent customs inspection.
3. The customs inspection certificate should contain:
  - 1) data on the checked person;
  - 2) data on officials of the customs bodies which have spent customs inspection (a post, a surname, a name, a patronymic);
  - 3) the systematised description of the revealed facts (signs) of infringement of the customs legislation of the Customs union and (or) legislations of the Russian Federation on customs business referring to positions of the standard legal certificates which requirements are broken, or data on absence of the revealed facts (signs) of infringements;
  - 4) conclusions and offers on elimination of the revealed infringements or on liquidation of their consequences, and also on the sums of the customs duties, the taxes which are subject доначислению and довысканию.
4. Date of end of customs inspection date of drawing up of the certificate of customs inspection is considered. The customs inspection certificate affirms the chief (deputy chief) of the customs body which has spent customs inspection.
5. In case of revealing of non-payment or incomplete payment of the customs duties, taxes on the basis of the certificate of customs inspection the chief (deputy chief) of the customs body inspecting, or the person, to it authorised, simultaneously makes the corresponding decision (corresponding decisions) in sphere of customs business if acceptance of such decision (such decisions) is included into its competence. Thus the first copy of the certificate of customs inspection joins customs inspection materials, the

second copy of the certificate of customs inspection and the decision (decisions) not later than five working days from the date of customs inspection end are handed over to the checked person and (or) to the payer of the customs duties, taxes or go to their address the custom-made item of mail with the assurance of receipt. Copies of the certificate and the decision (decisions) in case of (their) its acceptance by the customs body inspecting, go to customs body in which region of activity, not later than five working days from the date of end of customs inspection goods release has been made for realisation of the actions provided by the customs legislation of the Customs union and the legislation of the Russian Federation about customs business, and requirement exhibiting about payment of customs payments according to the present Federal law.

6. The order of interaction of customs bodies at realisation of the decision (decisions) of the customs body which has spent customs inspection, is defined by the federal enforcement authority authorised in the field of customs business.
7. In case decision-making (decisions) following the results of check is not included into the competence of the customs body which has spent customs inspection, the copy of the certificate of customs inspection goes for acceptance of such decision (such decisions) to the authorised customs body.

#### **Article 179. Appointment of exit customs inspections**

Exit customs inspection is passed on the basis of the decision on carrying out of the exit customs inspection, the customs body signed by the chief (deputy chief).

#### **Article 180. Term and an order of stay of carrying out of exit customs inspection**

1. Stay of carrying out of exit customs inspection is carried out in the cases provided by point 12 of article 132 of the Customs code of the Customs union.
2. Stay and renewal of carrying out of exit customs inspection are made out by the decision of the chief (deputy chief) of the customs body spending specified check, or the official of the customs body spending specified check authorised by it.
3. Term of stay of carrying out of exit customs inspection cannot exceed six months. In case check has been suspended in connection with necessity of a direction of inquiries for competent bodies of member states of the Customs union or the foreign states

according to the international contracts of the Russian Federation and within six months the customs body does not receive the queried information having essential value for results of check, term of stay of the specified check can be increased for three months.

**Article 181. Access of officials of customs body on object of the checked person for carrying out of exit customs inspection**

1. The checked person has the right to refuse to officials of customs bodies access on its objects in the cases established by point 3 of article 133 of the Customs code of the Customs union. At unreasonable refusal of the checked person in access of officials of the customs body spending exit customs inspection, on object of the checked person the statement in the presence of two understood is drawn up.
2. The certificate specified regarding 1 present article subscribes the officials of customs body spending exit customs inspection, the checked person or its representative, and also understood. The copy of this certificate is handed over to the checked person or its representative.
3. In default the checked person or its representative from signing of the certificate specified regarding 1 present article, the official of customs body spending exit customs inspection, makes about it corresponding entry in the specified certificate. The checked person has the right to offer a written explanation of a cause of a failure from certificate signing.

**Article 182. Inventory carrying out at carrying out of exit customs inspection**

The inventory of the goods spent by officials of customs bodies according to subparagraph 6 of point 1 of article 134 of the Customs code of the Customs union, is carried out in an order established for carrying out of inventory by tax departments according to the legislation of the Russian Federation about taxes and tax collections.

**Article 183. An order of seizure of the goods, withdrawals of the goods and documents at carrying out of exit customs inspection**

1. Seizure of the goods and withdrawal of the goods are made with a view of, provided by subparagraph 11 of point 1 of article 134 of the Customs code of the Customs union.

2. The bases for seizure of the goods are:

- 1) detection of the goods without presence on them of special marks, identification signs or designations of the goods different ways if such marks, identification signs, designations of the goods according to the customs legislation of the Customs union or the legislation of the Russian Federation have to be put on the goods imported into the Russian Federation, either the goods with marks or the means of identification having signs of the counterfeit;
- 2) absence in commercial documents of the checked person of the data confirming the facts of customs declaring and (or) release of the goods, if according to the customs legislation of the Customs union or the legislation of the Russian Federation instructions of such data in commercial documents necessarily at a turn of the goods on territories of the Russian Federation, and also detection of unauthenticity of such data or absence of commercial documents in which such data should be specified, if presence of such documents necessarily according to the customs legislation of the Customs union or the legislation of the Russian Federation;
- 3) detection of signs which can testify that the checked goods can be conditionally let out and are used in infringement of restrictions on using and (or) to the order by these goods or in infringement of the purposes corresponding to conditions of granting of privileges on payment of the import customs duties, taxes;
- 4) detection of signs which can testify that concerning the checked goods conditions and (or) an order of granting of privileges on payment of the customs duties, taxes are not met;
- 5) detection of signs which can testify that the checked goods are used in infringement of conditions and customs procedure requirements.

3. Arrest of the goods consists in an interdiction to dispose and use the goods. The goods which arrest is put, are transferred to storage to their owner or other person possessing powers concerning such goods. Using the goods which arrest is put, can be authorised the chief (deputy chief) of the customs body spending exit customs inspection, or the official of customs body authorised by it under the statement of the person possessing powers concerning such goods. Transfer of the goods which arrest is put, to other persons, their alienation or the order them otherwise are not supposed.

4. At detection of signs of that the checked goods are forbidden to import on customs territory of the Customs union or turn in territory of the Russian Federation, and also in the presence of sufficient bases to believe that arrest of the goods is not a sufficient measure for maintenance of their safety, customs bodies make withdrawal of the goods. The withdrawn goods take place in warehouses of time storage according to article 202 of the present Federal law or in other places by the rules established by a part of 4 articles 189 of the present Federal law.
5. In cases if for carrying out of customs inspection there are not enough copies of documents of the checked person and customs bodies have sufficient bases to believe that originals of documents can be destroyed, hidden, corrected or replaced, the official of customs body has the right to withdraw originals of documents. At withdrawal of originals of documents the statement about withdrawal of originals of documents in duplicate is drawn up. The second copy of this certificate with the application of copies of the withdrawn documents is handed over to the person from whom they have been withdrawn. Number and certificate date is underlined document copies about withdrawal of the original of the document and the signature of the official of the customs body making its withdrawal is put down.
6. Withdrawal of the goods, documents and seizure of the goods are made on the basis motivated decisions of the official of the customs body spending exit customs inspection, in the presence of the checked person in whom such goods, documents, or its representative, and also in the presence of not less than two understood are found out.
7. All withdrawn goods, documents or the goods on which is seized, shown to the understood and other persons participating in withdrawal of the goods, documents or seizure of the goods, and are in case of need packed, sealed up or sealed up. The withdrawn documents should be numbered, strung together and under seal or the signature of the checked person (its representative). In default the checked person (its representative) to seal or the signature withdrawn documents in the certificate about withdrawal of documents the special mark about it becomes.
8. About withdrawal of the goods, documents, on seizure of the goods the statement is drawn up. In this certificate or inventories applied on it the withdrawn goods,



documents or the goods which arrest is put, are in detail described with instructions of their name, quantity and individual signs. The specified certificate subscribes the official of customs body making withdrawal or arrest, the person in whom the withdrawn goods, documents or the goods which puts arrest, or its representative, and also understood are found out. The certificate copy is handed over to the person in whom the goods, documents, or to its representative are found out.

9. Return of the withdrawn goods, documents and removal of the imposed arrest are made not later than day of the termination of exit customs inspection, except for cases when the goods are subject to detention according to article 189 of the present Federal law or the goods, documents are subject to withdrawal or arrest according to the legislation of the Russian Federation on administrative offences, the criminally-remedial legislation of the Russian Federation or according to article 168 of the present Federal law. Return of the withdrawn goods, documents and removal of the imposed arrest are made on the basis of the decision of the official of the customs body spending exit customs inspection. The decision about return of the withdrawn goods, documents, on removal of the imposed arrest is made in duplicate. The second copy of the specified decision is handed over to the person in whom the goods, documents, or to its representative are found out. The withdrawn goods are subject to return to the person from whom they have been withdrawn. At return of the withdrawn goods the statement in triplicate which subscribes the official of customs body, the person to whom the withdrawn goods, or its representative, and also the person who was carrying out storage of the withdrawn goods, or its representative come back is drawn up. The second copy of the specified certificate is handed over to the person to whom the withdrawn goods, or to its representative, the third copy are returned the person who was carrying out storage of the withdrawn goods, or its representative. The withdrawn documents are subject to return to the checked person or its representative. At return of the withdrawn documents the statement in duplicate which subscribes the official of customs body and the checked person or the representative of the checked person is drawn up. The second copy of the specified certificate is handed over to the checked person or its representative.
10. Storage of the withdrawn goods is carried out at the expense of the person from whom

the goods have been withdrawn. If during customs inspection carrying out it will not be established that concerning such goods the customs legislation of the Customs union and (or) the legislation of the Russian Federation on customs business is broken, the costs connected with such storage, concern account obligations of the federal budget. The order of compensation of the specified means from the federal budget is defined by the Government of the Russian Federation.

11. Data on all facts of seizure of the goods, withdrawals of the goods and documents are specified in the certificate reflecting results of carrying out of exit customs inspection.
12. In cases when the withdrawn goods or the goods which arrest is put, are late according to article 189 of the present Federal law or the goods or documents are withdrawn or arrested according to the legislation of the Russian Federation on administrative offences, the criminally-remedial legislation of the Russian Federation or according to article 168 of the present Federal law, the goods, documents do not come back, withdrawal or arrest of the goods, the documents, made according to the present article, are considered removed, and in the certificate of exit customs inspection document number on which basis the goods, documents are detained, withdrawn or arrested is underlined.
13. Not claimed within two months from the date of the termination of exit customs inspection the withdrawn goods address in the federal property on the basis of a judgement (arbitration court) according to chapter 21 of the present Federal law.

**Article 184. The rights of officials of customs bodies at customs inspection carrying out**

At carrying out of customs inspection officials of customs bodies have the rights provided by article 134 of the Customs code of the Customs union, and also have the right:

- 1) to demand from the checked person applying for reception of the status of the authorised economic operator, and to receive from it data from system of the account of the goods in electronic form, and also extracts from it on the paper carrier, signed by the head of the checked person, the chief accountant and assured by the press of the checked person;
- 2) to get at carrying out of exit customs inspection access within the competence to bases and databanks of the automated information systems of the checked person

taking into account requirements of the legislation of the Russian Federation about information protection;

- 3) to check at carrying out of exit customs inspection at representatives of the checked person the documents proving the identity, and (or) the documents confirming powers;
- 4) to make the decision on appointment of customs examination if for an explanation arising at carrying out of customs inspection of questions special knowledge are required;
- 5) to carry out other competences provided by the present Federal law and other federal laws.

#### **Article 185. Duties of the checked person at customs inspection carrying out**

The checked person at customs inspection carrying out should carry out the duties established by article 135 of the Customs code of the Customs union, and also:

- 1) in case of absence of documents (information) and (or) occurrence of other circumstances interfering their granting in target dates to give before the expiration of a target date of granting of documents (information) a written explanation of the reasons of default of inquiry;
- 2) to provide to the officials of customs bodies spending exit customs inspection, access to the documents (information) necessary for carrying out of exit customs inspection, bases and databanks of the automated information systems of the checked person with possibility of viewing and sample of the necessary information, and also reception on paper and electronic carriers of copies of necessary documents (information);
- 3) to give tests and samples of the goods in the quantity necessary for their research, in case of acceptance by officials of customs bodies at carrying out of exit customs inspection of the decision on appointment of customs examination;
- 4) to give to the officials of customs bodies spending customs inspection, explanatories on the questions arising at carrying out of customs inspection, concerning check directions;
- 5) to execute legal requirements of officials of the customs bodies spending customs

inspection;

6) to fulfil other duties provided by the present Federal law and other federal laws.

Chapter 21. The bases and an order of the order the goods turned into the federal property, and the detained goods which are not subjects of administrative offences or crimes. Detention of the goods

#### **Article 186. The reference of the goods in the federal property**

The goods address in the federal property:

- 1) on the basis of a judgement on criminal case or business about an administrative offence at application of confiscation of property from the date of coming into force of the given judgement;
- 2) on the basis of the judicial certificate under the statement (claim) of customs body or other authorised body for a property recognition ownerless or about the reference of the withdrawn goods in the federal property in the cases provided by the present Federal law, from the date of coming into force of the judicial certificate;
- 3) on the basis of a premise of the goods under a customs procedure of refusal in favour of the state from the date of transfer to customs bodies of the goods under the delivery-acceptance certificate.

#### **Article 187. The order the goods turned into the federal property**

1. The order the goods turned into the federal property on the basis of the judicial certificate, is carried out by their realisation, destruction or recycling in an order established by the legislation of the Russian Federation.
2. The goods turned into the federal property on the basis of a premise of the goods under a customs procedure of refusal in favour of the state, are subject to transfer to the federal enforcement authority authorised by the Government of the Russian Federation on the organisation of realisation, destructions or processings (recycling) of the property turned into the property of the state, except for the goods in which relation the legislation of

the Russian Federation establishes a special order of the order.

3. The goods of light industry turned into the federal property, which list it is defined by the Government of the Russian Federation, are liable to destruction in an order established by the Government of the Russian Federation.

**Article 188. The right of the federal enforcement authority authorised in the field of customs business, to gratuitous transfer of the goods turned into the federal property**

1. The federal enforcement authority authorised in the field of customs business, has the right to transfer gratuitously the medical products turned into the federal property, subjects of sanitary, hygiene, dressing means, the products of medical appointment which are exposed to fast damage foodstuff, products children's and dietetic therapy, and also clothes, footwear and other articles of prime necessity to establishments of sphere of social security, public health services, formation, child care centres, bodies of social protection of the population; history subjects, objects of a science and the works of art which are not representing to cultural value, to museums; flora and fauna subjects to zoological parks, reserves, museums; cult subjects to the religious organisations.
2. Gratuitous transfer of the goods turned into the federal property, for realisation of commercial activity is not supposed.
3. In the presence of written reference of body, establishment, the organisation which are specified regarding 1 present article, about gratuitous transfer of the goods specified regarding 1 present article by it, with the obligation not to use these goods for commercial activity the customs body after receipt of the document on the reference of the specified goods in the federal property considers possibility of their gratuitous transfer.
4. With a view of decision-making on gratuitous transfer of the goods specified regarding 1 present article, the customs body directs to the federal enforcement authority authorised in the field of customs business, the copies assured by customs body:
  - 1) documents on the reference of the goods in the federal property;
  - 2) references of bodies, establishments, the organisations specified regarding 1 present article, about gratuitous transfer of the goods;

- 3) the documents containing the information on cost of the goods;
  - 4) the documents confirming quality and safety of gratuitously transferred goods;
  - 5) the conclusions, testifying that the goods planned to gratuitous transfer, are not cultural values (concerning the goods having signs of cultural values);
  - 6) other documents concerning the goods which are available in customs body.
5. Simultaneously the information on a direction of documents in the federal enforcement authority authorised in the field of customs business, for decision-making on gratuitous transfer of the goods specified regarding 1 present article, goes to the body authorised by the Government of the Russian Federation on the order by the goods, turned into the federal property.
6. The federal enforcement authority authorised in the field of customs business, on the basis of the documents presented by customs body, not later than 30 days from the date of their reception makes the decision on the order edition on gratuitous transfer of the goods turned into the federal property, or *мотивированном* refusal to customs body in its realisation.
7. On the basis of the order of the federal enforcement authority authorised in the field of customs business, the customs body will organise transfer of the goods under the delivery-acceptance certificate to the representative of body, establishment, the organisation who are specified regarding 1 present article which powers on fulfilment of actions on property reception are confirmed by the corresponding document and the power of attorney issued according to the legislation of the Russian Federation.

**Article 189. Detention of the goods which are not subjects of administrative offences or crimes, and documents on these goods**

1. Customs bodies detain the goods which are not subjects of administrative offences or crimes, and documents on these goods on the bases provided by point 1 of article 145 of the Customs code of the Customs union.
2. At detention of the goods which are not subjects of administrative offences or crimes, and documents on these goods the report under the form defined by the Commission of the Customs union which copies are subject to delivery to a carrier, to the owner of a warehouse of time storage or other person in which possession there are detained

goods, and also to the addressee or the sender of these goods if these persons are established by customs bodies is made.

3. The detained goods and the documents specified regarding 1 present article, are withdrawn by customs bodies not later than the day following day of the expiration of terms of time storage, or other terms established by the Customs code of the Customs union for realisation of export of the goods for limits of customs territory of the Customs union, their customs declaring or fulfilment of other actions provided by articles 152, 170, 185, 192, 208, 231, 234, 305 and 354 Customs codes of the Customs union, on the basis of the report on the detention, 2 present articles provided by a part.
4. The detained goods take place in warehouses of time storage according to article 202 of the present Federal law or are transferred to storage of the organisation which are carrying out warehouse services in region of activity of customs body. The goods demanding special storage conditions, are transferred in the corresponding specialised organisations (establishment) or state structures. By transfer of the specified goods on storage the delivery-acceptance certificate which one copy remains at the customs body, by the second - at the organisation (establishment) which are carrying out storage of the goods is made. The copy of such certificate goes to the lawful owner of the goods if this person is established by customs body.
5. The detained goods and documents on these goods are subject to return to the cases established by article 147 of the Customs code of the Customs union. At return of the specified goods the statement in triplicate which subscribes officials of the customs body which is carrying out return of these goods, the person to whom such detained goods, or its representative, and also the person who was carrying out their storage, or its representative come back is drawn up. The first copy of the specified certificate remains at customs body, the second copy is handed over to the person to whom the detained goods, or to its representative, the third copy are returned the person who was carrying out storage of the detained goods, or its representative. Expenses on storage of the detained goods are compensated by persons whom the goods come back.
6. The detained documents are subject to return to the person to whom the detained goods, or to its representative come back. At return of the detained documents the statement in duplicate which subscribes officials of the customs body which is carrying

out return of documents, and the person to whom they come back, or its representative is drawn up. The second copy of the specified certificate is handed over to the person to whom documents, or to its representative come back.

7. According to article 146 of the Customs code of the Customs union customs bodies carry out storage of the detained goods within one month from the date of their detention, except for the perishable food which period of storage makes 24 hours from the moment of detention, and the goods forbidden to import on customs territory of the Customs union or export for limits of this territory which period of storage makes three days from the moment of detention.
8. After the terms provided by a part of 7 present articles, not demanded detained goods realisations are subject, to destruction or recycling according to article 190 of the present Federal law.

**Article 190. The order the goods which have been not turned into the federal property**

1. The order the detained goods, the goods withdrawn by customs bodies according to article 168 of the present Federal law, is carried out by their realisation, destruction or recycling by the federal enforcement authority authorised by the Government of the Russian Federation on the organisation of realisation, destruction or processing (recycling) of the property turned into the property of the state (further in the present article - the authorised body).
2. The customs body which has carried out detention or withdrawal of the goods, beforehand, but not later than 15 days before the expiry of the term of storage of the detained goods, 7 articles 189 of the present Federal law established by a part, or the period of storage of the withdrawn goods established by a part of 4 articles 168 of the present Federal law, in writing notifies the customs applicant and if declaring of the goods was not made, the proprietor of the goods, and in cases if the proprietor is the foreign person or data on the proprietor of the goods at customs body are absent, the person in which possession the goods were at the moment of detention, or the person from whom the goods have been withdrawn, about date of approach of the event, allowing to dispose of the detained or withdrawn goods according to the present chapter, and forthcoming transfer to their authorised body. Such notice in writing can be



handed over the persons specified in the present part personally on receipt or otherwise, confirming the fact and date of reception of this notification message. In case of detention of the perishable goods the notification message is carried out in day of detention of such goods by possible means of operative communication, including information transfer in electronic form.

3. The customs body which has carried out detention or withdrawal of the goods, not later than the day following day of the expiry of the term of storage of the detained goods, 7 articles 189 of the present Federal law provided by a part, or the period of storage of the withdrawn goods established by a part of 4 articles 168 of the present Federal law, draws up the statement about the expiration of periods of storage in duplicate.
4. The copy of the certificate of the customs body provided by a part of 3 present articles, not later than three working days after day of its drawing up goes the certified mail with the assurance of receipt to the persons specified regarding 2 present articles. The certificate second copy remains in customs body. The copy of the certificate assured by customs body, remains at the owner of a warehouse of time storage, or the owner of a customs warehouse, or other person at whom the detained or withdrawn goods are stored.
5. The certificate of customs body provided by a part of 3 present articles, is the basis for the order the detained or withdrawn goods according to the present article.
6. The customs body which has carried out detention or withdrawal of the goods, carries out calculation of the sums of the customs duties, taxes:
  - 1) concerning the detained goods proceeding from the sums of the customs duties, taxes which would be subject to payment at a premise of such goods under a customs procedure of release for the internal consumption, estimated at date of their detention;
  - 2) concerning the withdrawn goods according to article 81 of the Customs code of the Customs union.
7. The customs body which has carried out detention or withdrawal of the goods, not later than three working days from the date of the expiry of the term of storage of the detained or withdrawn goods notifies the authorised body on the expiration of terms of their storage, about the location of the goods, about their quantity and about other

characteristics necessary for authorised body for the organisation of acceptance and export of the goods, with the application of a copy of the report of detention, and also 6 present articles of calculation of the sums of the customs duties due to payment made according to a part, taxes. In case the detained or withdrawn goods are perishable, the notification message goes to day of detention or withdrawal of the goods, including possible means of operative communication, including information transfer in electronic form, with instructions that the given goods are perishable. The customs body also notifies on the expiration of periods of storage of the detained or withdrawn goods accordingly the customs applicant of the goods or their proprietor or other lawful owner if these persons are established, or the person from whom the goods are withdrawn.

8. The customs body which has carried out detention or withdrawal of the goods, transfers such goods under the delivery-acceptance certificate to the authorised body.
9. The authorised body or its representative accepts from customs body and takes out the detained or withdrawn goods for the account, estimations and orders not later than 10 working days after day of reception of the notification message of the customs body provided by a part of 7 present articles. The customs body which detained or has withdrawn the goods, has the right to prolong term of acceptance and export of the goods on *мотивированному* to the reference of the authorised body, but no more than for one month. The perishable goods should be accepted the authorised body for the order in time not later than three working days after day of reception of the notification message of the customs body provided by a part of 7 present articles.
10. Realisation of the detained or withdrawn goods is carried out by the authorised body at market prices.
11. With a view of transfer maintenance in the federal budget of the full sum of the customs duties, the taxes subject to payment and calculated by customs body according to a part of 6 present articles, the order such goods it is carried out by the authorised body in possible short terms, but not later than three months from the date of the delivery-acceptance certificate.
12. If during the term specified regarding 11 present articles, the detained or withdrawn goods are not realised, the authorised body co-ordinates with customs body prolongation of term of realisation, but no more than for two months.

13. In case expenses on storage and realisation of the detained or withdrawn goods exceed their cost, such goods are liable to destruction or processing (recycling) by the authorised body.
14. Destruction or processing (recycling) of the detained or withdrawn goods, and also the reimbursement, connected with storage and transportation of such goods, are carried out at the expense of the persons specified regarding 2 present articles, and in the absence of such persons at the expense of means of the federal budget if other is not provided by the legislation of the Russian Federation concerning separate categories of the goods.
15. From the moment of actual reception under the delivery-acceptance certificate of the detained or withdrawn goods till the moment of their realisation, destruction or processing (recycling) the authorised body provides their safety and in case of their loss bears responsibility:
  - 1) before customs bodies on compensation in the federal budget of money resources at a rate of the sums of the customs duties due to payment, taxes for the lost goods;
  - 2) before owners transferred to it for the order of the goods on compensation to these persons of cost of the lost goods minus the sums which are subject to deduction according to article 149 of the Customs code of the Customs union.
16. In case the persons specified regarding 2 present articles, will execute till the moment of transfer of the goods to the authorised body provided by the customs legislation of the Customs union and the legislation of the Russian Federation on customs business of a duty on export of the goods for limits of customs territory of the Customs union, to their customs declaring or fulfilment of other actions provided by articles 152, 170, 185, 192, 208, 231, 234, 305 and 354 Customs codes of the Customs union, the customs body has not the right to interfere with delivery to such persons of the detained or withdrawn goods.

**Article 191. The order the money resources obtained from realisation of the goods**

1. The money resources obtained from realisation of the goods turned into the federal property, are listed in the federal budget.
2. The money resources obtained from realisation of the detained or withdrawn goods, not

later than three days from the date of their reception by the authorised body are transferred by it into account Federal exchequer for the order such money resources according to article 149 of the Customs code of the Customs union with simultaneous representation in the customs body which has carried out detention or withdrawal of the goods, information on the expenses connected with realisation of such goods.

3. The customs body which has carried out detention or withdrawal of the goods, not later than five working days following day of receipt into the account of Federal exchequer of money resources, specified regarding 2 present articles, carries out deduction of the sums of the customs duties, the taxes estimated according to a part of 6 articles 190 of the present Federal law, and also expenses on transportation, storage of the goods and other expenses connected with their realisation.
4. The rest of the money resources obtained from realisation of the detained goods, estimated taking into account the deduction provided by article 149 of the Customs code of the Customs union, comes back customs body to the customs applicant and if declaring of the goods was not made, to the proprietor or other lawful owner of the goods at presence at customs body of data on them. The rest of the money resources obtained from realisation of the withdrawn goods, comes back to the person from whom such goods have been withdrawn.
5. The customs body which has carried out detention or withdrawal of the goods, not later than five working days after day of realisation of the deduction specified regarding 3 present articles, the custom-made item of mail with the assurance of receipt informs the persons specified regarding 4 present articles, about possibility of reception of the rest of the money resources obtained from realisation of the detained or withdrawn goods. If the customs body has possibility to inform these persons more operative communications mediums, including information transfer in electronic form, he informs in their such ways simultaneously with a certified mail direction.
6. The notification message form about presence of the money resources subject to return obtained from realisation of the detained or withdrawn goods, is established by the federal enforcement authority authorised in the field of customs business.
7. Return of the rest of the money resources obtained from realisation of the detained or withdrawn goods, is carried out under the written statement of the customs applicant or

the person specified regarding 4 present articles, submitted to the customs body which detained or has withdrawn the goods, not later than three months from the date of, receipt of the money resources obtained from realisation of the detained or withdrawn goods following day, into the account of Federal exchequer.

8. The general term of consideration by customs body of the statement for return of the rest of the money resources obtained from realisation of the detained or withdrawn goods, cannot exceed 10 working days from the date of registration by customs body of the statement for return.
9. Return of the rest of the money resources obtained from realisation of the detained or withdrawn goods, is made in currency of the Russian Federation into the account specified in the statement for return of the rest of money resources.
10. At непоступлении in the customs body which has carried out detention or withdrawal of the goods, in time, of 7 present articles provided by a part, statements for return of the rest of the money resources obtained from realisation of the detained or withdrawn goods, not demanded sums of the specified money resources are considered as a part of other not tax incomes of the federal budget and to return are not subject.

#### **Article 192. Features of the order separate kinds of the goods**

The order precious metals, jewels and products from them, cultural values, the goods which are subject to marks, securities, currency values, other goods withdrawn from a turn or which turn in territory of the Russian Federation is limited, is carried out according to the legislation of the Russian Federation.

## Section IV

### Import of the goods to the Russian Federation and their export from the Russian Federation

#### Chapter 22. Substantive provisions about import of the goods to the Russian Federation and about their export from the Russian Federation

##### **Article 193. Places of import of the goods to the Russian Federation**

1. Import of the goods to the Russian Federation directly from territories of the states which are not members of the Customs union, should be carried out in the places of arrival specified in article 156 of the Customs code of the Customs union which check points through Frontier of the Russian Federation, in an operating time of customs bodies are. The government of the Russian Federation has the right to define check points through Frontier of the Russian Federation for arrival in the Russian Federation separate categories of the goods, and also to establish according to the legislation of the Russian Federation on Frontier of the Russian Federation cases and an order when the goods can arrive to the Russian Federation in other places which are not places of arrival according to the Customs code of the Customs union.
2. Import of the goods to the Russian Federation from the states which are not members of the Customs union, through territories of member states of the Customs union placed at arrival on customs territory of the Customs union under a customs procedure of transit, can be carried out in any places on a carrier route in defined by customs body of departure a place of delivery of the goods, except for a case of an establishment of a route of transportation of the goods according to article 217 of the Customs code of the Customs union as a measure of maintenance of observance of customs transit.
3. Import of the goods to the Russian Federation from territories of member states of the Customs union in the case which has been not specified regarding 2 present articles, can be carried out in any places.
4. The positions provided by parts of 2 and 3 present articles, do not release a carrier from observance of the restrictions established by the legislation of the Russian Federation

with a view of safety of traffic, safety of moving of cargoes to which special rules of their transportation, and in other purposes which have been not connected with the legislation of the Russian Federation about customs business are applied.

**Article 194. Carrier duties at import of the goods to the Russian Federation from territory of the state which are not a member of the Customs union**

1. At import of the goods to the Russian Federation from territory of the state which are not a member of the Customs union, the carrier is obliged:
  - 1) to deliver the goods in a place of arrival or other place defined according to a part of 1 article 193 of the present Federal law;
  - 2) to show the goods to customs body;
  - 3) to present to customs body documents and the data which list is established by article 159 of the Customs code of the Customs union;
  - 4) to present certificates, permissions, licences or other documents confirming observance of established interdictions and restrictions if according to the customs legislation of the Customs union or the legislation of the Russian Federation such documents are subject to representation to customs body in an arrival place;
  - 5) to make the customs operations connected with a premise of the goods on time storage or their customs declaring according to a customs procedure, according to the customs legislation of the Customs union and the legislation of the Russian Federation on customs business.
2. The actions specified in points 4 and 5 parts of 1 present article, any interested person can make.
3. At failure, action of force majeure or other circumstances interrupting delivery of the goods in a place of arrival, the carrier is obliged to take the measures provided by article 157 of the Customs code of the Customs union.
4. On behalf of a carrier documents and data in an arrival place can be presented customs body any other person operating on the instructions of a carrier.
5. In case of representation in a place of arrival of the standard transportation (transport) documents which form and content are established by the international agreements in the field of the transport which participant is the Russian Federation, transfer of such

documents into Russian is not required to customs body, if documents are made in English or other foreign language provided as the international standard of drawing up of transportation (transport) documents.

#### **Article 195. Export of the goods from the Russian Federation**

1. Except for the cases provided by a part of 3 present articles, export of the goods from the Russian Federation for limits of customs territory of the Customs union should be carried out in the places of departure specified in article 162 of the Customs code of the Customs union which check points through Frontier of the Russian Federation, and in an operating time of customs bodies are. The government of the Russian Federation has the right to define check points through Frontier of the Russian Federation for departure from the Russian Federation separate categories of the goods, and also to establish according to the legislation of the Russian Federation on Frontier of the Russian Federation cases and an order when the goods can decrease from the Russian Federation in other places which are not places of departure according to the Customs code of the Customs union.
2. At departure of the goods from the Russian Federation the carrier is obliged to present to customs body documents and the data provided by articles 159 and 163 Customs codes of the Customs union. On behalf of a carrier documents and data can be presented any other person operating on the instructions of a carrier.
3. In cases if departure of the goods for limits of customs territory of the Customs union is carried out from territories of other member states of the Customs union, moving of such goods from the Russian Federation on territory of member state of the Customs union can be carried out in any places if other is not established by the Government of the Russian Federation.
4. Export of the goods from the Russian Federation in the cases provided by parts of 1 and 3 present articles, is supposed after their customs declaring and fulfilment of other operations necessary for a premise of the goods under a customs procedure, and release of the goods, except for electric power export on transmission lines according to article 313 of the present Federal law.
5. Export of the goods having the status of the goods of the Customs union according to



the Customs code of the Customs union, from the Russian Federation in member states of the Customs union is carried out without the restrictions provided by the customs legislation of the Customs union and the legislation of the Russian Federation about customs business if other is not established by the international contracts of the Russian Federation and the legislation of the Russian Federation. Positions of the present part do not release the persons who are taking out the goods from the Russian Federation, from observance of requirements of the legislation of the Russian Federation in the field of export control, the currency legislation of the Russian Federation and other requirements established by the legislation of the Russian Federation.

**Article 196. Actions of customs bodies at use of the preliminary information**

1. The preliminary information given in customs bodies according to article 42 of the Customs code of the Customs union, is used for its studying, the analysis and carrying out of verifying actions before representation of the goods in customs bodies with a view of a choice of objects of control and realisation of release of the goods or acceptance of other obligatory decisions concerning the goods which are not objects of control according to management system by risks, in more short terms, than it is provided by the customs legislation of the Customs union and the legislation of the Russian Federation on customs business.
2. The operations procedure of officials of customs bodies at use of the preliminary information is established by the federal enforcement authority authorised in the field of customs business if other is not established by the customs legislation of the Customs union.

## Chapter 23. Time storage of the goods

**Article 197. General provisions on time storage of the goods**

The maintenance of time storage of the goods, the rights and duties of the persons possessing powers concerning the goods, and their representatives, terms of time storage are established accordingly by articles 167, 170 and 171 Customs codes of the Customs union.

**Article 198. Places of time storage of the goods**

1. According to article 168 of the Customs code of the Customs union in places of time storage are warehouses of time storage and the following other places of time storage:
  - 1) a warehouse of customs body;
  - 2) a warehouse of the addressee of the goods in the cases provided by article 200 of the present Federal law;
  - 3) a premise, the open area and other territory of the authorised economic operator according to point 1 of a part of 1 article 86 of the present Federal law;
  - 4) separate premises in places of the international post exchange according to a part of 2 articles 317 of the present Federal law;
  - 5) a place of storage of not received or not demanded luggage moved within the limits of the contract aviation or rail transportation of the passenger;
  - 6) a place of unloading and an overload (transfer) of the goods within territory of sea (river) port;
  - 7) specially equipped place of unloading and an overload (transfer) of the foreign goods within regime territory of the airport provided that a place of import of such goods to the Russian Federation and a place of their export from the Russian Federation coincide;
  - 8) tracks and the container platforms located in places co-ordinated with customs bodies within railway stations and intended for time storage of the goods without their unloading from vehicles;
  - 9) the places defined by other federal laws or certificates of the Government of the Russian Federation.
2. The place of time storage of the goods is the constant or time zone of customs control created according to article 163 of the present Federal law.
3. Time storage of the goods in other places of time storage of the goods in the cases provided by points 2, 4 - 8 parts of 1 present article, is carried out from the written permission of the customs body which is given out on the basis of the reference of the interested person. The permission to time storage of the goods in other places can be single (for time storage of a certain consignment of goods) or general (for periodic time storage of the foreign goods during the certain period).

4. Conditions and an approval procedure on time storage of the goods in other places, including requirements of granting of maintenance of payment of the customs duties, taxes, are defined by the federal enforcement authority authorised in the field of customs business.
5. On the person who has obtained the permit to time storage of the goods in other places of time storage of the goods, the duties provided by parts of 4 and 5 articles 200 of the present Federal law for the addressee of the goods at realisation of time storage of the goods in a warehouse of the addressee are assigned.
6. The customs body refuses to the person delivery of the permission to time storage of the goods in other places of time storage of the goods in case of numerous (two and more times) attraction of this person within one year about day of the reference in customs body to administrative responsibility for administrative offences in the field of the customs business, provided by articles 16.1 and 16.2, a part of 1 article 16.9, articles 16.11, 16.13, 16.14, 16.19 and parts of 2 and 3 articles 16.23 of the Code of the Russian Federation about administrative offences, except for the goods imported by rail if their time storage is carried out by a carrier on tracks.
7. The federal enforcement authority authorised in the field of customs business, establishes an order of representation of documents and data in customs body at a premise of the goods on a warehouse of time storage and other places for time storage of the goods, an order of a premise (delivery) of the goods on a warehouse of time storage (from a warehouse) and other places of time storage of the goods for time storage of the goods with a view of maintenance of customs control.

**Article 199. The customs operations connected with a premise of the goods on time storage**

1. At a premise of the goods on a warehouse of time storage the persons possessing powers concerning the goods, or their representatives represent the documents defined by point 1 of article 169 of the Customs code of the Customs union to customs body.
2. The documents necessary for a premise of the goods on a warehouse of time storage, are represented to customs body not later than three hours from the moment of end of procedure of customs transit (a presentation of the goods to customs body in an arrival

place).

3. The customs body registers the documents presented for a premise of the goods on time storage, no more than one hour after their acceptance. From the date of registration by customs body of the documents presented for a premise of the goods on time storage, the goods are considered being on time storage.

#### **Article 200. Time storage of the goods in a warehouse of the addressee**

1. Time storage of the goods in a warehouse of the addressee of the goods can be carried out in cases:
  - 1) necessities of time storage of the goods demanding special storage conditions if in sufficient affinity from a place of reception of the goods there is no the warehouse of time storage adapted for storage of such goods;
  - 2) if the addressee of the goods are state structures or establishments.
2. At delivery of the permission to time storage in a warehouse of the addressee of the goods the customs body has the right to demand granting of maintenance of payment of the customs duties, taxes, except for cases if the addressee of the goods are state structures or establishments.
3. In a warehouse of the addressee of the goods storage of the foreign goods belonging to the third parties, is not supposed.
4. The addressee of the goods is obliged to provide safety of the goods, a non-admission of fulfilment with the goods of operations without the permission of customs bodies. Customs bodies have the right with a view of prevention of substitution of the goods or fulfilment with them of not resolved operations to carry out imposing of seals and the seals on packing of the goods or a premise where they will be stored.
5. The addressee of the goods is obliged to represent to customs bodies the reporting about the goods which are on time storage according to parts 4 - 8 articles 177 of the present Federal law. In case of loss of the goods, transfers to their third parties without the permission of customs bodies the addressee of the goods is obliged to pay the customs duties, taxes according to article 172 of the Customs code of the Customs union.

**Article 201. Storage of the goods in warehouses of time storage of customs bodies**

1. Warehouses of time storage of customs bodies are warehouses of open type and should meet the requirements, 1 articles 71 of the present Federal law provided by a part.
2. At storage of the goods in warehouses of time storage of customs bodies of mutual relation of customs bodies with the persons placing the goods on these warehouses, are carried out according to the present Federal law and the Civil code of the Russian Federation. On the contract concluded by customs body with the person, placing the goods on a warehouse of time storage of customs body, requirements of the civil legislation of the Russian Federation, established for the public contract extend. Refusal of customs body of the conclusion of such contract in the presence of possibility to carry out storage of the goods is not supposed. Acceptance of the goods on storage by customs body makes sure delivery to the person who has placed the goods on a warehouse of time storage of customs body, the receipt under the form defined by federal enforcement authority, authorised in the field of customs business.
3. The rights, duties and responsibility of customs bodies in connection with realisation by these bodies of storage of the goods follow from a being of obligations according to general provisions on the storage, provided by the civil legislation of the Russian Federation, taking into account the positions established by the present Federal law.
4. For storage of the goods in a warehouse of time storage of customs body custom charges according to chapter 14 of the present Federal law are raised.

**Article 202. A premise of the goods on time storage by customs bodies**

1. The goods can be placed on warehouses of time storage by customs bodies in the cases provided by articles 168, 183 and 189 present Federal laws.
2. At a premise of the goods on a warehouse of time storage by customs bodies with its owner the contract consists in an order defined by the Government of the Russian Federation.
3. Compensation for storage of the goods and indemnification to the owner of a warehouse of time storage are carried out at the expense of the persons defined regarding 1 article 168, a part of 10 articles 183 and a part of 5 articles 189 of the present Federal law.
4. In cases if expenses for storage of the goods are compensated at the expense of the

sums obtained from realisation of the goods, or at the expense of means of the federal budget, expenses are compensated proceeding from quotations (tariffs) of the owner of a warehouse of the time storage operating in storage, declared in the public offer or contracts used at the conclusion on storage of the goods demanding similar storage conditions, and in case of absence of documentary acknowledgement of the specified quotations (tariffs) - within documentary confirmed expenses made by the owner of a warehouse of time storage at storage of the goods. The order of reimbursement to the owner of warehouses of time storage is established by the Government of the Russian Federation.

5. If the person, whose goods have been placed on a warehouse of time storage by customs bodies, has refunded expenses on their storage at delivery of the goods from a warehouse, and according to article 183 of the present Federal law expenses for storage should be compensated at the expense of means of the federal budget, customs bodies refund expenses to the specified person in an order established by the Government of the Russian Federation, within the sums defined according to a part of 4 present articles. Refusal of customs bodies in reimbursement or their incomplete repayment can be appealed against in established by the legislation of the Russian Federation an order.

## Section V

### The customs operations connected with a premise of the goods Under a customs procedure

#### Chapter 24. Customs declaring

#### **Article 203. The goods which are subject to customs declaring according to the customs legislation of the Customs union**

The goods imported into the Russian Federation from territories of the states, not being members of the Customs union, including moved through territories of member states of the Customs union according to a customs procedure of customs transit, and also the

goods which are taken out from the Russian Federation for limits of customs territory of the Customs union, are subject to customs declaring according to chapter 27 of the Customs code of the Customs union and positions of present chapter at their premise under a customs procedure and customs procedure change.

#### **Article 204. The declaration on the goods**

1. The declaration on the goods moves in the electronic form. The government of the Russian Federation establishes inventories, customs procedures, and also cases at which declaring can be carried out in writing.
2. The data which are subject to instructions in the declaration on the goods, are established by article 181 of the Customs code of the Customs union.
3. The order of filling of the declaration on the goods is established by the decision of the Commission of the Customs union. In the cases established by the decision of the Commission of the Customs union, the data which are subject to instructions in the declaration on the goods depending on a customs procedure, categories of the goods, persons, their moving, a type of transport, can be reduced the federal enforcement authority authorised in the field of customs business.
4. As the declaration on the goods can be used transport (transportation), commercial and (or) other documents containing data, necessary for release of the goods placed under customs procedures of release for internal consumption or export, at declaring of the goods, the general which customs cost does not exceed the sum equivalent of 1 000 euros, in an order defined by the decision of the Commission of the Customs union, behind an exception:
  - 1) подакцизных the goods;
  - 2) the goods which are subject to licensing and (or) квотированию;
  - 3) the goods which according to the legislation of the Russian Federation are released from payment of the customs duties, taxes, except for granting of tariff preferences, and also the goods which are imported into the addresses of representations diplomatic or equal to them of the foreign states or taken out to the addresses of representations of the Russian Federation abroad;
  - 4) currencies, securities, precious metals and jewels.

5. In case of declaration giving on the goods in writing such declaration should be accompanied by representation of its electronic copy. In the cases provided by the decision of the Commission of the Customs union, the federal enforcement authority authorised in the field of customs business, establishes that giving of the customs declaration in writing is not accompanied by representation of its electronic copy.
6. An order of giving of the declaration on the goods, its registration by customs body, changes of the data declared in it and a response of the submitted declaration on the goods are established by articles 190 - 192 Customs codes of the Customs union.

#### **Article 205. A place of declaring of the goods**

1. The declaration on the goods can be submitted to any customs body, competent to register customs declarations.
2. The federal enforcement authority authorised in the field of customs business, has the right to establish certain customs bodies for declaring of separate kinds of the goods only in creation cases according to a part of 4 articles 10 of the present Federal law of specialised customs bodies for fulfilment of customs operations concerning certain categories of the goods proceeding from necessity of presence at officials of customs bodies of special knowledge about such goods, as cultural values, products from precious metals and jewels, arms, military technology and ammunition, radioactive both sharing materials and other specific goods, or proceeding from necessity of creation of conditions for the accelerated release of such goods, as express cargoes, exhibition samples, the goods which are imported into a special economic zone and taken out from a special economic zone, other goods.
3. In case of declaration giving on the goods in other customs body, than 2 present articles established according to a part, customs body refuses registration of such declaration according to point 4 of article 190 of the Customs code of the Customs union.

#### **Article 206. Fixation of giving of the declaration on the goods**

1. The customs body is obliged to fix date and time of giving of the declaration for the goods in an order defined by federal enforcement authority, authorised in the field of customs business. At declaring of the goods in the electronic form fixation of date and



time of giving of the declaration for the goods and a direction to the customs applicant of the electronic message containing data on specified date and time, are carried out automatically at receipt of such declaration in electronic system of customs bodies.

2. On request of the customs applicant or the customs representative the customs body is obliged to give out acknowledgement in writing about date and time of giving of the declaration for the goods, except for cases of its giving in electronic form in the way, allowing to fix date and time of giving of the specified declaration software.
3. As proofs of default of the actions provided by parts of 1 and 2 present articles, the customs applicant or the customs representative have the right to use any ways of acknowledgement of giving of the declaration on the goods, including video photographing, testimony, indications of chambers of video observation if they are established in places of giving of such declaration.

**Article 207. The declaration certificate on the goods, submitted to the electronic form**

The declaration at customs declaring in the electronic form subscribes for the goods the electronic digital signature according to the legislation of the Russian Federation.

**Article 208. Representation of documents on which basis the declaration on the goods is filled**

1. Lists of documents on which basis the declaration on the goods is filled and which should be presented to customs body simultaneously with the declaration on the goods, are established by articles 183, 240, 253, 265, 294, 299 and 308 Customs codes of the Customs union. Depending on a customs procedure, categories of the goods and persons the corresponding reduced list of documents is established by article 232, a part of 3 articles 248, a part of 4 articles 269, articles 279 and 283 present Federal laws.
2. The federal enforcement authority authorised in the field of customs business, has the right to reduce in addition the list of the documents represented at customs declaring of the goods, depending on the form of customs declaring (written, electronic), a customs procedure, categories of the goods and persons.
3. The customs body has the right to check up conformity of copies of the documents presented at customs declaring to their originals in cases if these copies are assured by

the person, their presented, the customs applicant or the body which has given out such documents. After check originals of documents immediately come back to the person, their presented.

4. The customs applicant represents to customs body, competent to accept declarations on the goods, the documents confirming правоспособность given person on fulfilment of customs operations, unitary at the first reference, including before giving of the customs declaration at which drawing up they will be used. At modification of the specified documents the customs applicant is obliged to inform on it to customs body to which they have been presented at the first reference.
5. To the documents confirming правоспособность of persons on fulfilment of customs operations, concern:
  - 1) constituent documents of the Russian legal person;
  - 2) the certificate on accreditation of branch or representation of the foreign legal person if the foreign person is competent to represent itself as the customs applicant of the goods according to subparagraphs 2 and 3 articles 186 of the Customs code of the Customs union;
  - 3) the passport if as the customs applicant of the goods the physical person acts;
  - 4) the certificate on the state registration of the legal person or the certificate on the state registration of the physical person as the individual businessman;
  - 5) documents which according to the legislation of the Russian Federation testify to statement of the person who are representing itself as the customs applicant, on the account in tax departments.
6. On demand of the customs applicant the customs body to which documents are presented, in writing confirms acceptance of such documents.
7. If the goods are declared to customs body, competent to accept declarations on the goods, by declaration giving on the goods in the form of the electronic document, the documents specified regarding 5 present articles, are represented to customs body, and the customs body gives out acknowledgement of acceptance of such documents in the electronic form.
8. If separate documents on which basis the declaration on the goods is filled, cannot be presented simultaneously with the declaration on the goods, on мотивированному

to the reference of the customs applicant in writing customs bodies in writing resolve representation of such documents after release of the goods in time, necessary for their reception, but not later than 45 days after day of registration of the declaration on the goods. The customs applicant represents the written obligation about representation of documents when due hereunder. The order of representation of licences, certificates, permissions and (or) other documents confirming observance of established interdictions and restrictions and the goods necessary for release, is established by article 219 of the present Federal law.

**Article 209. Terms of giving of the declaration on the goods**

1. Terms of giving of the declaration on the goods are established by article 185 of the Customs code of the Customs union.
2. In the cases established by articles 212 - 217 present Federal laws, are applied special terms of giving of the declaration on the goods.

**Article 210. The customs applicant**

1. The legal body with the location in the Russian Federation, created according to the legislation of the Russian Federation, the physical person registered as the individual businessman and constantly living in the Russian Federation, and also the physical person having a constant residence in the Russian Federation, possessing the signs provided by subparagraph 1 of article 186 of the Customs code of the Customs union can be the customs applicant of the goods.
2. The persons possessing signs, provided by subparagraph 3 of article 186 of the Customs code of the Customs union can be the customs applicant of the goods at a customs procedure of customs transit.
3. At declaration giving on the goods the foreign person has the right to act as the customs applicant of the goods only in the cases provided by subparagraph 2 of article 186 of the Customs code of the Customs union.
4. The rights and duties of the customs applicant at customs declaring and fulfilment of other customs operations necessary for a premise of the goods under a customs procedure, are established accordingly by articles 187 and 188 Customs codes of the

Customs union.

#### **Article 211. Preliminary customs declaring of the goods**

1. Declaration giving on the goods (including by the person who is not the authorised economic operator) before import of the goods on customs territory of the Customs union it is carried out as preliminary declaring of the foreign goods, defined by article 193 of the Customs code of the Customs union. If import of the foreign goods on customs territory of the Customs union is carried out automobile or by rail, their preliminary declaring can be carried out before arrival of vehicles in a delivery place.
2. The goods, which declaring it was made by giving of the preliminary declaration on the goods and in which relation have been paid subject to payment at a premise under a customs procedure of release for internal consumption the customs duties, taxes, after their arrival in the Russian Federation can be shown the customs body located in a place, approached to Frontier of the Russian Federation, before the expiry of the term established by point 6 of article 193 of the Customs code of the Customs union.
3. The order of interaction of the customs body which has accepted the preliminary declaration on the goods, the customs body located in a check point, and the customs body located in a place, approached to Frontier of the Russian Federation, at release of the goods and carrying out concerning them customs control is defined by the federal enforcement authority authorised in the field of customs business.
4. At will of the payer of the customs duties, taxes of the sum of the customs duties, the taxes paid at preliminary customs declaring, can be used by transportation the goods which declaring was made by giving of the preliminary declaration on the goods, as the sums of maintenance of payment of the customs duties, taxes.
5. The customs body which has accepted the preliminary declaration on the goods, under the statement of the payer of the customs duties, taxes gives out the document confirming acceptance of maintenance of payment of the customs duties, the taxes, provided by point 5 of article 85 of the Customs code of the Customs union, for the sum of the paid customs duties, taxes.
6. At nondelivery of the foreign goods in the place of delivery established by customs body on maintenance of payment of the customs duties, taxes collecting according to article

93 of the Customs code of the Customs union addresses.

**Article 212. The incomplete declaration on the goods**

1. If the customs applicant (including the customs applicant who is not possessing the status of the authorised economic operator) has no all customs declaration necessary for filling the information for the reasons which are not dependent on it, giving of the incomplete declaration on the goods is authorised provided that in it the data necessary for release of the goods, calculations and the payments of customs payments confirming observance of interdictions and restrictions are declared, and also allowing to identify the goods on set of their quantitative and qualitative characteristics.
2. At giving of the incomplete declaration on the goods the customs applicant accepts the obligation in writing to present missing data in time, established by customs body which for the foreign goods cannot exceed 45 days from the date of registration of the incomplete declaration on the goods customs body.
3. For the goods of the Customs union term during which the customs applicant is obliged to present missing data, is established proceeding from time necessary for transportation of the goods in a place of departure, navigating and other conditions and cannot exceed eight months from the date of registration of the incomplete declaration on the goods customs body.
4. If the customs body registers the incomplete declaration on the goods, the same requirements and conditions of the customs legislation of the Customs union and the legislation of the Russian Federation on customs business, including an order of calculation and payment of customs payments which are applied are applied in case initially moves full and properly filled declaration on the goods.

**Article 213. Periodic customs declaring of the goods**

1. At regular moving through customs border of the Customs union of the same goods the same person is perfectly in order and on conditions which are provided by the present article, to any person, able to represent itself as the customs applicant, giving of the periodic declaration on the goods on all goods imported into the Russian Federation (taken out of the Russian Federation), during the period of delivery which is not

exceeding 30 calendar days is authorised.

2. For application of present article by the delivery period the period declared by the customs applicant during which it is planned is:
  - 1) to show to customs body the goods imported into the Russian Federation;
  - 2) to ship the goods which are taken out from the Russian Federation (to hand over the goods to a carrier which will carry out the international transportation of the goods, or to the first carrier at realisation of the international transportation of the goods with an overload (transfer) on other vehicle with a view of their export).
3. For application of present article the goods are considered as same if they have the identical name and an identical classification code by the Commodity nomenclature of foreign trade activities.
4. The goods are considered as regularly moved by the person through customs border if this person makes three and more deliveries of the same goods within 30 calendar days.
5. Commodity party which can be declared in the periodic declaration on the goods, the goods responding conditions are, 3 in parts 3 and 4 present articles which customs declaring is made in the same customs body and which are imported into the Russian Federation or are taken out from the Russian Federation on account of execution of obligations under one contract concluded at fulfilment of the external economic transaction, or under one permission to processing of the goods at declaring of products of processing, or under the unilateral external economic transaction, or without fulfilment of any transaction, irrespective of quantity of separate deliveries during the declared period of delivery which are not exceeding 30 calendar days.
6. At customs declaring of the goods by giving of the periodic declaration on the goods the import customs duties are paid simultaneously with giving of such declaration proceeding from the rates operating at date of its registration.
7. At customs declaring of the goods by giving of the periodic declaration on the goods restrictions on day of its registration by customs body are applied a course of foreign currencies.
8. Periodic customs declaring is made by giving to customs body of the periodic declaration on the goods on one commodity party defined according to a part of 5 present articles, not earlier than before 15 days prior to the beginning of the declared

period of delivery.

9. In the periodic declaration on the goods data proceeding from the quantity of the goods planned to import or export during the declared period of delivery are declared. In the periodic declaration on the goods the data necessary for release of the goods, calculations and the payments of customs payments confirming observance of restrictions, established according to the customs legislation of the Customs union should be declared, and also allowing to identify the declared goods on set of their quantitative and qualitative characteristics.
10. The customs applicant is obliged to declare to customs body under the form established by federal enforcement authority, authorised in the field of the customs business, the specified data on the goods declared in the periodic declaration on the goods:
  - 1) not later than 10 working days after the termination of the period of delivery at declaring of the imported goods;
  - 2) not later than two months after actual export of all consignment of goods declared in the periodic declaration on the goods, at declaring of the taken out goods.
11. Declared in the periodic declaration on the goods the taken out goods should be taken actually out within three months after day of the termination of the period of delivery. Departure of the goods in the quantity exceeding declared in periodic declaration on the goods, is not supposed.
12. The periodic declaration on the goods is considered not submitted, if the goods containing in commodity party, declared in such declaration:
  - 1) actually are not taken out during the term specified regarding 8 present articles;
  - 2) are not shown the customs body which has accepted the periodic declaration on the goods, during the declared period of delivery.
13. Periodic customs declaring is not applied concerning the taken out goods which are assessed with the export customs duties or to which restrictions are applied.
14. The authorised economic operator who is carrying out industrial activity, has the right to carry out periodic customs declaring of the foreign goods after their import to the Russian Federation according to positions of present article with following features:
  - 1) in the periodic declaration on the goods, and in case of release of the goods before

declaration giving all goods which have arrived to the address of the authorised economic operator during the period since the first delivery of the goods and before the expiration of terms of their time storage can be specified in the goods - before the expiration of terms on declaration giving on the goods;

- 2) the periodic declaration on the goods can be submitted on the goods placed under customs procedures of processing in customs territory or processing for internal consumption.

**Article 214. Time periodic customs declaring of the taken out goods of the Customs union**

1. At export from customs territory of the Customs union of the goods of the Customs union in which relation exact data on quantity cannot be presented and (or) customs cost, their time periodic customs declaring by giving of the time customs declaration (including the person who is not the authorised economic operator) is supposed. Concerning the goods moved by pipeline transport and on transmission lines, time periodic customs declaring is applied taking into account the features provided by article 312 of the present Federal law.
2. Application of time periodic declaring does not release the customs applicant from observance of requirements and the conditions established by the customs legislation of the Customs union and the legislation of the Russian Federation about customs business, regarding completeness and timeliness of payment of customs payments, observance of interdictions and restrictions, and also observance of conditions of customs procedures and carrying out of customs control.
3. Concerning the goods which are assessed with the export customs duties and (or) in which relation restrictions at their export from the Russian Federation are applied, time periodic customs declaring is authorised customs body to which the time declaration on the goods, by its registration at simultaneous observance of following conditions is submitted:
  - 1) if the customs applicant at date of giving of the time declaration on the goods does not have come into force and not executed decisions on affairs about administrative offences in the field of customs business;



- 2) if the customs applicant at date of giving of the time declaration on the goods carries out foreign trade activities not less than one year in which frameworks it had been carried out import of the goods to the Russian Federation (export of the goods from the Russian Federation) not less than 12 times,
4. Observance of the conditions specified in points 1 and 2 parts of 3 present articles, is not required concerning the goods moved by pipeline transport, and also concerning the goods which customs applicants are the authorised economic operators or the persons who have paid for year, previous date of giving of the time declaration on the goods, the sums of the customs duties, taxes at a rate of more 100 million roubles.
5. After actual export of the goods from customs territory of the Customs union the customs applicant is obliged to submit one or the several full and properly filled customs declarations on all goods which have been taken out for limits of customs territory of the Customs union. Giving one or several full and properly filled declarations on the goods is carried out in time, established by customs body under the written statement of the customs applicant. At an establishment of such term the term necessary for actual export of the goods from customs territory of the Customs union and reception of data, sufficient for giving full and properly filled declaration on the goods is considered. On *мотивированному* to the written reference of the customs applicant with the permission of customs body the term of giving of the full declaration established by customs body can be prolonged for the goods. The deadline of giving of the full declaration on the goods concerning the goods which are not assessed with the export customs duties or to which restrictions are not applied, cannot exceed eight months from the date of registration of the time declaration on the goods, and concerning the goods which are assessed with the export customs duties or to which the restrictions are applied, the specified term cannot exceed six months.
6. In the time declaration on the goods the statement of data proceeding from intentions about export of rough quantity of the goods, the conditional customs cost (estimation) defined according to planned to moving through customs border of the Customs union to quantity of the goods, and also proceeding from provided by conditions of the external economic transaction of consumer properties of the goods and an order of definition of their price at date of giving of the time declaration on the goods is

supposed. Departure of the goods in the quantity exceeding declared in time declaration on the goods, is not supposed.

7. At use of the time declaration on the restriction goods are applied at date of registration by customs body of this declaration. Rates of the export customs duties are applied at date of actual export of the goods from customs territory of the Customs union. In the afternoon of actual export of the goods putting down date is considered the customs body located in a place of departure of the goods from customs territory of the Customs union, technological marks in the transport (transportation) or other documents resolving departure of the goods.
8. The duty on payment of the export customs duties concerning the goods declared according to present article, arises at the customs applicant from the moment of registration by customs body of the time declaration on the goods and from the moment of registration by customs body of the full declaration on the goods.
9. The duty on payment of the export customs duties concerning the goods declared according to present article, stops at the customs applicant in the cases established by point 2 of article 80 of the Customs code of the Customs union, and also in case of payment of the sums of the export customs duties in full.
10. The export customs duties are subject to payment:
  - 1) at giving of the time declaration on the goods - before release of the goods according to the declared customs procedure;
  - 2) at giving of the full declaration on the goods - simultaneously with giving of the full declaration on the goods.
11. The export customs duties are subject to payment:
  - 1) at giving of the time declaration on the goods - in the sum calculated proceeding from declared in time customs declaration of volume and (or) cost of the taken out goods at the moment of giving of the time declaration on the goods;
  - 2) at giving of the full declaration on the goods - in the sum calculated proceeding from actually taken out volume of the goods and (or) cost of actually taken out goods, taking into account the sums of the export customs duties paid at giving of the time declaration on the goods.
12. The export customs duties are paid proceeding from the rates operating at date of

registration of the time declaration on the goods. Surcharge of the sums of the export customs duties at giving of the full declaration on the goods is carried out, if the sum of the export customs duties subject to payment increases as a result of specification of the data specified regarding 6 present articles, and (or) increase in the rate of the customs duties which are subject to application according to a part of 7 present articles, or course changes of foreign currency at date of registration of the full declaration by the goods. Fines in the specified case are not charged. Return of unduly paid or unduly collected sums of the export customs duties, including in case of reduction of the sums of the export customs duties subject to payment as a result of specification of the data specified regarding 6 present articles, and (or) reduction of the rate of the customs duties which are subject to application according to a part of 7 present articles, or course changes of foreign currency at date of registration of the full declaration on the goods, is carried out according to chapter 17 of the present Federal law.

13. If at application of periodic time customs declaring data on addressees of the goods change, giving by the customs applicant of the full declaration on the goods is carried out according to such changes. Thus the quantity of represented full declarations on the goods should correspond to quantity of the foreign trade contracts.
14. If before the expiration of eight months, and concerning the goods which are assessed with the export customs duties or to which restrictions are applied, before the expiration of six months from the date of registration of the time declaration on the goods such goods are not taken out from customs territory of the Customs union, the time declaration on the goods in which such goods have been declared to export, is considered not submitted.

**Article 215. Features of declaring of the goods in not collected or disassembled kind, including in the incomplete or not complete kind, time moved during the established period**

1. The goods in not collected or disassembled kind, including in an incomplete or not complete kind, import or which export are supposed several commodity parties during the period established according to present article, can be declared (including the

person who is not the authorised economic operator) with instructions of one classification code under the Commodity nomenclature of foreign trade activities.

2. Conditions for application of the declaring of the goods specified regarding 1 present article provided by the present article, are:

- 1) presence of the decision on classification of the goods confirming classification of the goods in not collected or disassembled kind, including in an incomplete or not complete kind, on a classification code of the complete or complete goods (further in the present article - the decision on classification), given out by the federal enforcement authority authorised in the field of customs business, to the person, competent to represent itself as the customs applicant of the goods, before declaring of the goods or its components;
- 2) delivery of components of the goods to one addressee at import of these goods within the limits of the external economic transaction concluded by this person, or as the contribution to an authorised capital stock of the addressee, and at goods export - delivery of components of the goods by one sender within the limits of the external economic transaction concluded by this person;
- 3) realisation of customs declaring of the imported goods is carried out to one customs body according to customs procedures of release for internal consumption or a free customs area.

3. Prior to the beginning of goods declaring, import or which export will be carried out in not collected or disassembled kind, including in an incomplete or not complete kind, the customs applicant directs to customs in which region of activity goods declaring will be carried out, the notice in writing of planned deliveries (further in the present article - the notification message) with the application of a copy of the decision on the classification assured by the customs applicant. In the notification message data are specified:

- 1) about the customs applicant;
- 2) about the decision on classification (number and date of its delivery);
- 3) about planned terms of import or goods export;
- 4) about the goods location in territory of the Russian Federation where its storage, installation or assemblage (for the imported goods will be carried out).

4. The customs applicant has the right to specify other data important for carrying out of customs control concerning the imported goods in the notification message.
5. Each job lot of the goods, imported (taken out) to not collected or disassembled kind, including in an incomplete or not complete kind, is subject to a presentation to customs body in which customs declaring will be carried out.
6. Components of the taken out goods are subject to release on the basis of the statement on release of a component of the taken out goods and the documents enclosed to it necessary for customs declaring, copies of the decision on classification and the notification message.
7. Components of the imported goods are subject to conditional release on the basis of the statement put in by the customs applicant on conditional release and the documents enclosed to it necessary for customs declaring, copies of the decision on classification and the notification message. The statement on conditional release (the statement on release of a component of the taken out goods) is made under the form and filled as it should be which are established according to article 180 of the Customs code of the Customs union for the declaration on the goods. In the statement the classification code by the Commodity nomenclature of foreign trade activities is underlined conditional release (the statement on release of a component of the taken out goods) according to the decision on classification.
8. Not later than 30 days after day of import (export) of all components of the goods the total declaration should be submitted to customs body on the goods with instructions in it of a classification code by the Commodity nomenclature of foreign trade activities according to the decision on classification. Term of giving of the total declaration on the goods should not exceed one calendar year from the date of statement registration on conditional release (statements on release of a component of the taken out goods) the first consignment of goods. Term of giving of the total declaration can be prolonged for the goods customs body on written *мотивированному* to the reference of the customs applicant in which term of giving of the total declaration necessary for the customs applicant is underlined the goods also. The general term of giving of the total declaration on the goods in this case cannot exceed three years from the date of statement registration on conditional release (statements on release of a component of

the taken out goods) the first consignment of goods.

9. Features of filling of the statement on conditional release (statements on release of a component of the taken out goods) and declarations on the goods are established by the federal enforcement authority authorised in the field of customs business.
10. The customs duties, taxes at goods declaring according to positions of present article are paid under rates, applicable to the goods according to a classification code by the Commodity nomenclature of foreign trade activities according to the decision on classification and operating at date of declaration giving on the goods.
11. After coming into force of the decision on change of the decision on classification according to a part of 11 articles 107 of the present Federal law the statement on conditional release (the statement on release of a component of the imported goods) and the total declaration on the goods are filled taking into account change of the decision on classification.
12. At cancellation of the decision on classification according to a part of 12 articles 107 of the present Federal law the goods components, imported (taken out) to each job lot of the goods, are subject to declaring with giving of the separate declaration on goods components when due hereunder. Thus separate components of the goods are classified according to the Commodity nomenclature of foreign trade activities on codes, applicable to the specified components according to rules of classification of the goods. Terms of giving of declarations on separate components of the goods cannot exceed 30 days from the date of the notification message of the interested person about cancellation of the decision on classification.
13. At calculation of the sum of the customs duties, taxes in the declaration on the separate components of the goods specified regarding 12 present articles, rates of the customs duties, taxes, and also the courses of foreign currencies operating at date of registration of such declaration are applied. Per every day of the delay of payment of the sum of customs payments added under the declaration on separate components of the goods, fines since day of giving of each statement on conditional release (statements on release of a component of the taken out goods) till day of payment of the added sums or their collecting in an indisputable order are raised.
14. Positions of present article extend on any goods classified in commodity positions 7308,

7309 00, 8701, 8702, 8704 10, 8705, 8709, 9301, 9406 00 (except for mobile houses по дсубпозиции 9406 00 110 0) and in positions of groups 84 - 86, 88 - 90 under the Commodity nomenclature of foreign trade activities.

**Article 216. Features of declaring of the goods of the various names containing in one commodity party, with instructions of one classification code**

1. At will of the customs applicant the goods of the various names containing in one commodity party, imported into the Russian Federation or taken out of the Russian Federation, can be declared with instructions of one classification code by the Commodity nomenclature of foreign trade activities at performance of the conditions provided by present article.
2. The government of the Russian Federation defines cases when the taken out goods can be declared with instructions of one classification code by the Commodity nomenclature of foreign trade activities. The government of the Russian Federation has the right to define cases when the imported goods cannot be declared with instructions of one classification code by the Commodity nomenclature of foreign trade activities.
3. The goods imported into the Russian Federation, can be declared with instructions of one classification code by the Commodity nomenclature of foreign trade activities provided that to this classification code there corresponds the customs duties rate most high level. If to the goods containing in one commodity party, there correspond some classification codes by the Commodity nomenclature of foreign trade activities with identical rates of the customs duties, that classification code of the goods to which there corresponds most high level of the rate of the excise is subject to instructions, and at equal rates of the excise - most high level of the rate of the tax to the added cost.
4. In a consignment of goods which can be declared with instructions of one classification code by the Commodity nomenclature of foreign trade activities, the goods in which relation are established only адвалорные (including zero) or only specific (including zero) customs duties and excise rates should contain, and also to these goods the identical preferential mode depending on country of origin of the goods should be applied.
5. If the goods containing in one commodity party, are assessed with specific rates of the

customs duties and the excise, a unit of measure on which the established rate of the customs duties or the excise is applied, should be identical by each kind of customs payment.

6. The goods imported into the Russian Federation, and also taken out of the Russian Federation, not assessed accordingly import or accordingly the export customs duties, can be declared with instructions of one classification code by the Commodity nomenclature of the foreign trade activities, corresponding to the goods which cost is the greatest in commodity party.
7. Data on the name and quantity of all goods containing in one commodity party, are declared by the customs applicant by representation of the list of the goods. As such list packing sheets, inventories or other similar documents can be used отгрузочные specifications. The list of the goods is considered for the customs purposes as an integral part of the customs declaration on the goods.
8. With a view of check of observance of requirements of a part 7 present articles the customs body has the right to demand from the customs applicant of representation of specifying data on the separate declared goods.
9. If to the separate goods containing in one commodity party, interdictions and restrictions are applied, their declaring is carried out with instructions of a separate classification code by the Commodity nomenclature of foreign trade activities and to the specified goods positions of parts 1 - 7 present articles are not applied.

#### **Article 217. Additional cases of declaring of the goods**

1. According to the Customs code of the Customs union and the present Federal law the goods in cases are subject to customs declaring:
  - 1) detection of illegally imported goods at their buyer according to a part 5 articles 168 of the present Federal law;
  - 2) necessities of payment of customs payments concerning a waste and the rests according to articles 246, 247, 271, 272, point 2 of article 309 of the Customs code of the Customs union.
2. The federal enforcement authority authorised in the field of customs business, defines the simplified order of declaring of illegally imported goods with a view of maintenance



of the present Federal law of the right of the specified persons provided by article 168 to pay customs payments and to fulfil other requirements concerning illegally imported goods and a condition of their premise under a customs procedure. The customs declaration on illegally imported goods can be submitted to any customs body, competent to accept customs declarations, for choice the owner of illegally imported goods.

3. Declaration giving on the goods illegally imported into the Russian Federation, should be accompanied by representation:
  - 1) the documents confirming powers of the person, submitting the declaration on the goods;
  - 2) the commercial for owner commercial and other documents, allowing to identify illegally imported goods and to carry them to a ten-character classification code by the Commodity nomenclature of foreign trade activities;
  - 3) permissions, certificates and other documents confirming observance of established restrictions;
  - 4) the documents confirming payment of customs payments;
  - 5) the documents confirming data on customs cost of the goods.
4. In case of import to the Russian Federation the foreign goods from territory of member state of the Customs union if in territory of member state of the Customs union operations on their processing were carried out, including realisation of simple assembly operations, warehousing according to a customs procedure of a customs warehouse, and also other operations interrupting the international transportation of the goods, except for operations on transfer (from one vehicle on another) and time warehousing for a premise of the goods under a customs procedure of customs transit, such goods are subject to an overload of the goods to declaring by the addressee of the goods to customs body, competent to accept customs declarations in which region of activity there is a specified addressee, within five working days after import of the goods to the Russian Federation.
5. The federal enforcement authority authorised in the field of customs business, provides publication and finishing to data of interested persons with different ways of the information on customs bodies, competent to accept declarations on the goods, regions

of their activity, and also about time of their work.

6. The government of the Russian Federation has the right to establish that separate categories of the goods imported into the Russian Federation from territory of member state of the Customs union, are subject to declaring to customs bodies in following cases:
  - 1) if at release for internal consumption of these goods in territory of member state of the Customs union the import customs duties have been paid under the rates, which sizes more low, than what are applied in the Russian Federation;
  - 2) if in territory of member state of the Customs union at import of the goods from the states which are not members of the Customs union, privileges on payment of the import customs duties and also if at import of the goods made of these goods, except for cases when by the customs legislation of the Customs union it is directly established that such goods can move on customs territory of the Customs union without payment of the import customs duties have been given;
  - 3) if the goods occurring from the states, not being members of the Customs union to whom the restrictions entered by the Russian Federation unilaterally are applied, including special protective, antidumping and compensatory measures even if these goods have got the status of the goods of the Customs union according to the customs legislation of the Customs union are imported.
7. The form and an order of declaring of the goods in the cases provided by a part of 6 present articles, and also the order of payment (surcharge) of the sums of the import customs duties or observance of the established restrictions defines the Government of the Russian Federation.
8. The government of the Russian Federation has the right to define other procedures and control measures and other supervising (supervising) bodies for maintenance of observance of economic interests of the Russian Federation in the cases provided by a part of 4 present articles.

## Chapter 25. Release of the goods

### **Article 218. Release of the goods**

1. Release of the goods is carried out by customs bodies according to chapter 28 of the

Customs code of the Customs union.

2. In cases if in one commodity party some goods contain, the customs body carries out release of the goods in which relation release conditions are met. The customs applicant has the right not to carry out export of the let out goods from a warehouse of time storage before decision-making on release of the remained goods containing in commodity party.

#### **Article 219. Representation of documents after release of the goods**

1. In cases if at goods release licences cannot be presented customs body, certificates, permissions or other documents confirming observance of restrictions, on мотивированному to the reference of the customs applicant in writing customs bodies in writing resolve representation of such documents in time, necessary for their reception, but not later than 45 days after release of the goods if other term necessary for their reception is not established. Release of the goods is carried out at representation by the customs applicant in writing obligations about representation of documents when due hereunder.
2. The goods specified regarding 1 present article, are forbidden to transfer to the third parties, including by their sale or alienation by different way, and in cases if restrictions on import of the specified goods are established in connection with quality check and safety of these goods, forbidden to their use (to operation, consumption) in any form.
3. Customs bodies have the right to demand from the customs applicant of representation of the obligation about observance of the restrictions established by a part of 2 present articles, to carry out imposing of seals and the seals on packing of the goods, premises where they will be stored before reception of documents, and also to apply other measures providing observance of specified restrictions.
4. Customs bodies have the right to refuse delivery of the permission to representation of the documents provided by a part of 1 present article, after release of the goods in cases, if:
  - 1) the customs applicant imports for the first time the goods to which such restrictions are applied;
  - 2) the customs applicant carries out the foreign trade activity less than one year;

- 3) the customs applicant within one year to the reference in customs body was involved in administrative responsibility for administrative offences in the field of the customs business, provided by article 16.3 of the Code of the Russian Federation about administrative offences.
5. About refusal in delivery of the permission to representation of the documents specified regarding 1 present article, after release of the goods the customs body informs the customs applicant not later than the day following day of the reference, in writing with a statement of causes of a failure.

#### **Article 220. Terms of release of the goods**

1. If other is not provided by a part of 9 articles 232, a part of 8 articles 279 and a part of 6 articles 283 of the present Federal law, release of the goods is carried out in maximum short terms, but not later than established by point 1 of article 196 of the Customs code of the Customs union. In the specified terms customs bodies if necessary carry out check of the customs declaration, the goods and documents on them.
2. Prolongation of terms of release of the goods within 10 working days from the date of, following day of registration of the customs declaration, on the basis of point 4 of article 196 of the Customs code of the Customs union is supposed exclusively in cases:
  - 1) if according to positions of the Customs code of the Customs union and the present Federal law release can be carried out under condition of granting by the customs applicant of maintenance of payment of the customs duties, taxes - before granting of the specified maintenance;
  - 2) if the customs applicant does not present licences, certificates, permissions or other documents confirming observance of restrictions, - before representation by the customs applicant of the specified documents or the written reference according to a part of 1 article 219 of the present Federal law;
  - 3) carrying out of additional check for the purpose of definition of classification of the goods under the Commodity nomenclature of foreign trade activities according to parts of 9 and 10 articles 106 of the present Federal law - before the check termination;
  - 4) carrying out of additional check according to article 69 of the Customs code of the

Customs union - before granting of corresponding maintenance of payment of the customs duties, taxes;

- 5) inquiry of additional documents and data concerning the goods data about which are declared in the customs declaration, or checks of the goods in the form of their customs inspection in cases of revealing of discrepancy of data on the declared goods in the customs declaration to the data containing in presented documents, and either) marks or other data on packing of the goods, and (or) to appearance of the goods, presence of the preliminary information on possible infringements at the customs declaring, received from other supervising or supervising bodies, and also in case of identification of the goods as the goods which are imported into the Russian Federation or taken out from the Russian Federation with possible infringements of the customs legislation of the Customs union, and also the legislation of the Russian Federation on the customs business, specified regarding 1 article 162 of the present Federal law, - Before reception of the requested additional documents or end of customs inspection of the goods;
  - 6) representations of the written statement of the customs applicant about prolongation of term of release of the goods in connection with necessity of payment of the customs duties, the taxes in addition added according to the decision of customs body, - before payment of the customs duties, taxes.
3. The customs body has the right to prolong term of release of the goods on the bases specified in point 4 of a part of 2 present articles if by the Customs code of the Customs union directly it is not established that release of the goods is not carried out before check of additional documents and data or if the goods shown for check are not divided into packing cases by separate kinds both either) to names of the goods and (or) data on packing and on marks are not specified in commercial and (or) transport documents in the goods. Prolongation of a review period of the goods is carried out provided that the specified circumstances do not allow customs bodies to make necessary operations for an establishment of conformity of the goods to data on them. The Review period of the goods lasts for time necessary for the person, possessing powers concerning the goods, for division of commodity party into the separate goods.

**Article 221. Release of the goods before declaration giving on the goods**

The bases and conditions of realisation of release of the goods before declaration giving on the goods are established by article 197 of the Customs code of the Customs union.

**Article 222. Conditional release**

1. Conditionally let out goods are the goods in the cases established by point 1 of article 200 of the Customs code of the Customs union, and also following goods:
  - 1) components of the goods imported by separate commodity parties during the established period of time in not collected or disassembled kind, including in an incomplete or not complete kind;
  - 2) the goods placed under customs procedures of a customs warehouse (including without actual placing of the goods under customs locks), duty-free trade, processing in customs territory, processings for internal consumption, time import (admission), re-export, customs transit, destruction, under the special customs procedure applied to the goods, imported into the Russian Federation;
  - 3) other goods in the cases defined by the Government of the Russian Federation.
2. The components of the goods specified in point 1 of a part of 1 present article, are forbidden to transfer to the third parties, including by their sale or alienation by different way, and are considered conditionally let out till the acceptance moment as customs body of the decision on goods release according to the declared customs procedure.
3. The goods specified in point 2 of a part of 1 present article, are considered as them conditionally let out before acquisition of the status of the goods of the Customs union, actual destruction or export from the Russian Federation for limits of the Customs union or refusal in favour of the state.

**Article 223. Refusal in release of the goods**

1. At refusal in release of the goods according to article 201 of the Customs code of the Customs union the customs body returns to the customs applicant its copy of the customs declaration, and also returns the paid sums of customs payments (except for custom charges for customs operations) according to chapter 17 of the present Federal law.

2. Refusal in release of the goods can be appealed against according to chapter 3 of the present Federal law.
3. If the decision on refusal in release of the goods is recognised by wrongful, the customs applicant at repeated customs declaring has the right to demand application of rates of the customs duties, taxes, exchange rate and restrictions which operated at date of registration of the initial declaration on the goods.
4. If conditions of release of the goods are not observed only concerning the separate goods containing in one commodity party, the customs body carries out release of the rest of the goods. In the specified case the customs body returns only those documents which concern the goods which release it is refused. If it is impossible to allocate such documents, the customs body makes their copies which assures when due hereunder. The customs applicant has the right to use certified copies of documents at repeated customs declaring of the goods which release it is refused.

## Section VI

### Customs procedures

#### Chapter 26. General provisions on customs procedures

##### **Article 224. A premise of the goods under a customs procedure**

1. The goods imported into the Russian Federation, are subject to a premise under one of customs procedures as it should be and on conditions which are provided by the Customs code of the Customs union and the present Federal law, except for the goods:
  - 1) occurring to customs territory of the Customs union (territory of member state of the Customs union);
  - 2) let out for the free reference in customs territory of the Customs union. For application of the present Federal law by the goods which have been let out for the free reference in customs territory of the Customs union, the goods in which relation the import customs duties under the same rates, as in the Russian Federation and in

which relation the same interdictions and restrictions, as in the Russian Federation are observed are paid are considered;

- 3) made of the goods which occurring from territory of the Customs union or have been let out for the free reference in territories of member states of the Customs union,
2. The goods which are taken out from the Russian Federation, are subject to a premise under one of customs procedures if the goods are intended to export for limits of customs territory of the Customs union. In other cases the goods which are taken out from the Russian Federation, are subject to a premise under a customs procedure if it is provided by the customs legislation of the Customs union or certificates of the Government of the Russian Federation,
3. The premise of the goods under a customs procedure is carried out as it should be and on conditions which are defined by the Customs code of the Customs union and the present Federal law,
4. The federal enforcement authority authorised in the field of customs business, according to the legislation of the Russian Federation on customs business defines a procedure customs bodies of the actions connected with delivery of permissions to a premise of the goods under customs procedures, forms of such permissions, and also establishes an order and technologies of fulfilment of customs operations depending on categories of the goods moved through customs border of the Customs union, types of transport, and also categories of the persons moving the goods,

#### **Article 225. Kinds of customs procedures**

1. Kinds of customs procedures are established by article 202 of the Customs code of the Customs union,
2. Customs procedures of a free customs area and a free warehouse are established according to the international contracts of member states of the Customs union,

#### **Article 226. Occurrence and the duty termination on payment of customs payments in connection with a premise of the goods under customs procedures**

Occurrence and the duty termination on payment of the customs duties, taxes in connection with a premise of the goods under customs procedures and end of action of



customs procedures are established by the Customs code of the Customs union.

**Article 227. Guarantees of observance of conditions of customs procedures**

1. If the maintenance of customs procedures provides full or partial clearing of payment of the customs duties, taxes, customs bodies have the right to demand granting of maintenance of payment of the customs duties, taxes according to chapter 16 of the present Federal law.
2. If conditions and customs procedure requirements provide restrictions on using and the order by the goods, customs bodies have the right to demand from the customs applicant and other persons of representation of obligations about observance of the established restrictions, to carry out identification of the goods, imposing of seals and the seals on packing of the goods, premises where they will be stored, and also to apply other measures providing observance of specified restrictions.

**Chapter 27. The Customs procedure of release for internal consumption**

**Article 228. The maintenance of a customs procedure of release for internal consumption and a condition of a premise of the goods under a customs procedure**

1. The maintenance of a customs procedure of release for internal consumption and a condition of a premise of the goods under a customs procedure of release for internal consumption are defined accordingly by articles 210 and 211 Customs codes of the Customs union.
2. If the goods are placed under a customs procedure of release for internal consumption by customs bodies of member states of the Customs union, a repeated premise of such goods under a customs procedure at their import to the Russian Federation it is not required.
3. In cases if at release for internal consumption in member states of the Customs union concerning the goods the import customs duties under the rates which sizes more low, than applied in the Russian Federation according to the customs legislation of the Customs union, concerning the goods or materials from which they are made, given

privileges on payment of the import customs duties or concerning the goods have not been observed restrictions which are applied in the Russian Federation, payment (surcharge) of the sums of the import customs duties and representation of the documents confirming observance of restrictions applied in the Russian Federation are paid, are carried out at their declaring according to parts of 4 and 6 articles 217 of the present Federal law if other is not established by the Government of the Russian Federation according to a part of 8 articles 217 of the present Federal law.

**Article 229. Application of a customs procedure of release for internal consumption at conditional release of the goods**

1. In case of a premise under a customs procedure of release for internal consumption of the goods with granting of privileges on payment of the import customs duties, the taxes interfaced to restrictions on using and (or) the order by the goods, for acquisition by the goods of the status of the goods of the Customs union according to point 7 of article 200 of the Customs code of the Customs union of a repeated premise of the goods under a customs procedure it is not required.
2. For acquisition by the goods of the status of the goods of the Customs union the order of payment of the sums of the customs duties, taxes is established by article 119 of the present Federal law.
3. Documents in connection with which absence the goods have been let conditionally out according to subparagraph 2 of point 1 of article 200 of the Customs code of the Customs union, are represented by the customs applicant to customs body by which conditional release of the goods has been carried out. The customs body accepts such documents on the basis of the statement of the customs applicant made in any form. In the statement declaration number is underlined the goods on which the customs body carried out conditional release of the goods. At the desire of the customs applicant the customs body is obliged to give out written acknowledgement of acceptance of documents.
4. In cases when the customs body had been carried out conditional release in connection with granting of privileges on payment of the customs duties, the taxes interfaced to restrictions on using and (or) the order by the goods, after five years from the date of

release of the goods the specified restrictions on using and (or) to the order the goods stop the action.

5. The government of the Russian Federation has the right to establish shorter or more long periods of validity of the restrictions provided by a part of 4 present articles.

## Chapter 28. An export Customs procedure

### **Article 230. The maintenance of a customs procedure of export and a condition of a premise of the goods under a customs procedure**

The maintenance of a customs procedure of export and condition of a premise of the goods under a customs procedure are defined accordingly by articles 212 and 213 Customs codes of the Customs union.

### **Article 231. The certificate on goods origin at export of separate categories of the goods, represented to customs bodies of member states of the Customs union**

In cases if at export for limits of customs territory of the Customs union of the goods occurring from the Russian Federation and included in the summary inventory, formed by the Commission of the Customs union according to the international contracts of member states of the Customs union, regulating questions of application of the export customs duties concerning the third countries, representation of the certificate on an origin of the goods is required to customs bodies of the Russian Federation or other member states of the Customs union, such certificate stands out Commercial and industrial chamber of the Russian Federation according to rules of definition of country of origin of the goods, applied at granting of a trading mode of free trade of the Commonwealth of Independent States.

### **Article 232. The Export of goods, not assessed with the export customs duties**

1. At export of goods to which the export customs duties are not applied, their declaring and release are carried out in the simplified order taking into account the features established by present article.

2. Requirements of customs bodies at customs declaring of the goods specified regarding 1 present article, are limited to what are necessary for the certificate of the fact of export of the goods for limits of customs territory of the Customs union on account of execution of the concrete external economic transaction and maintenance of observance of interdictions and restrictions.
3. At declaring of the goods specified regarding 1 present article, to customs body are represented:
  - 1) an invoice;
  - 2) transport (transportation) documents if they are available;
  - 3) permissions, licences, certificates and (or) other documents confirming observance of established restrictions if they are necessary;
  - 4) the documents confirming data on the customs applicant if they have not been presented earlier at customs declaring of other goods, about the customs representative if the customs declaration moves the specified person, and also powers of the physical person submitting the customs declaration in customs body, except for cases of giving of the customs declaration in electronic form;
  - 5) the payment document confirming payment of custom charges.
4. If in the invoice presented at declaring does not contain data on the persons who have concluded the external economic bargain, number and date of the conclusion of the contract, the name, quantity, weight and cost of the goods in case moving of the goods through customs border of the Customs union is carried out on the basis of the transaction, the customs applicant represents other commercial documents or a contract copy (an extract from it) which contain the specified data.
5. To the documents confirming data on the customs applicant, concern:
  - 1) constituent documents;
  - 2) the certificate on the state registration of the legal person or the certificate on the state registration of the physical person as the individual businessman;
  - 3) the contract between the customs applicant and the customs representative;
  - 4) the power of attorney of the physical person on fulfilment of actions on behalf of the legal person with a presentation of the documents proving the identity;
  - 5) acknowledgement of presence of labour relations with the customs representative and

presence of the qualifying certificate of the expert in customs operations in case of giving of the customs declaration by the customs representative.

6. In case of declaring of the goods which have external similarity to the goods to which the export customs duties are applied, documents on which basis the classification code of the goods by the Commodity nomenclature of foreign trade activities has been declared are represented.
7. To the documents specified regarding 6 present articles, documents can concern:
  - 1) containing data on goods structure (if in the Commodity nomenclature of foreign trade activities for the goods the note to group, positions or the position text are established requirements under the maintenance of any substances (elements), materials in the goods);
  - 2) technological schemes, technological instructions, the description of technological process and other documents containing data on processes of processing and kinds of processing of the goods (if the classification sign defined in notes to group, a position or the text of a position of the Commodity nomenclature of foreign trade activities, the kind of processing of the goods or degree of processing of the goods is);
  - 3) drawings, block diagrammes, characteristics sheet, the maintenance instruction, technological schemes, the user's guide and other engineering specifications containing data on technical characteristics of the goods and a principle of its action (if the classification sign defined in notes to group, a position or the text of a position of the Commodity nomenclature of foreign trade activities, the weight, the size, capacity, productivity and other characteristics is).
8. At declaring of the goods specified regarding 1 present article, customs cost is not defined, not declared and does not prove to be true.
9. Term of release of the goods to which the export customs duties are not applied, makes four hours from the moment of registration of the customs declaration under condition of representation simultaneously with the customs declaration of all necessary documents, except for cases when according to the present Federal law separate documents can be presented after release of the goods. The government of the Russian Federation the inventory which term of release can make about one working day following day of registration of the customs declaration can be established. In the

specified terms customs bodies if necessary carry out check of the customs declaration, the goods and documents on them.

10. The customs body has the right to carry out check of the goods specified regarding 1 present article, and to request additional documents and data in cases:
  - 1) revealings of discrepancy of data on the declared goods in the customs declaration to the data containing in presented documents, and either) marks or other data on packing of the goods, and (or) to appearance of the goods;
  - 2) presence of the preliminary information on possible infringements at the customs declaring, received from other supervising or supervising bodies.
11. Check of the goods is supposed from the written permission of the chief of customs body.
12. At revealing of discrepancies in instructions of data on the goods in the customs declaration and the presented documents the customs body notifies the customs applicant on necessity to correct to (specify) the presented data. If the revealed discrepancies do not influence decision-making of customs body concerning application of interdictions and restrictions on export, updating of data by the customs applicant is not the basis for refusal in release of the goods.

## Chapter 29. The Customs procedure of customs transit

### **Article 233. The maintenance of a customs procedure of customs transit and a condition of a premise of the goods under a customs procedure**

1. The maintenance of a customs procedure of customs transit and a condition of a premise of the goods under a customs procedure are defined by articles 215 and 216 Customs codes of the Customs union.
2. At a premise of the goods under a customs procedure of customs transit the customs applicant of a customs procedure of customs transit represents the transit declaration provided by article 182 of the Customs code of the Customs union to customs body.
3. Features of customs transit concerning the goods moved by sea and air transport, and also by transportation the foreign goods from customs body in a place of arrival to internal customs body are established by the federal enforcement authority authorised in

the field of customs business, in coordination with the federal enforcement authority authorised in the field of transport. Features of customs transit of the foreign goods from one internal customs body to other internal customs body are established by the federal enforcement authority authorised in the field of customs business, in coordination with the federal enforcement authority which is carrying out functions on development of a state policy and standard legal regulation in sphere of foreign trade activities.

**Article 234. Measures of maintenance of observance of customs transit**

1. Maintenance of payment of the customs duties, taxes, customs support and an establishment of a route of transportation of the goods concern measures of maintenance of observance of customs transit according to point 1 of article 217 of the Customs code of the Customs union.
2. Customs bodies do not demand maintenance of payment of the customs duties, taxes at customs transit only in the cases established by point 2 of article 217 of the Customs code of the Customs union.
3. Cases when the customs body has the right to make the decision on customs support of the vehicles transporting the goods according to a customs procedure of customs transit, are defined by point 2 of article 218 of the Customs code of the Customs union. Customs support of the vehicles transporting the goods according to a customs procedure of customs transit, is carried out by customs bodies. For customs support custom charges in an order provided by chapter 14 of the present Federal law are raised.
4. Customs support of the vehicles transporting the goods according to a customs procedure of customs transit, can be carried out by the organisations authorised by the Government of the Russian Federation. The government of the Russian Federation defines conditions at which observance of the organisation can carry out customs support, and marginal levels of tariffs for realisation of customs support by these organisations.
5. Customs bodies can establish routes of transportation of the goods as it should be and on conditions which are defined by point 3 of article 217 of the Customs code of the Customs union. The government of the Russian Federation has the right to establish transportation routes on territory of the Russian Federation of separate kinds of the

goods placed under a customs procedure of customs transit. Change of the route established by customs body, is supposed from the written permission of customs body of departure or any customs body which is along the line.

**Article 235. A place of delivery of the goods**

1. The place of delivery of the goods is established according to article 220 of the Customs code of the Customs union.
2. The customs body of departure has the right to establish a delivery place without dependence from the data specified in transport (transportation) documents, in cases:
  - 1) if customs declaring according to the present Federal law is made by specialised customs body;
  - 2) if in territory in region of activity of the customs body defined as a place of delivery, the mode of state of emergency is established or other restrictions for import of separate categories of the goods according to the legislation of the Russian Federation are entered;
  - 3) in other cases established by the Government of the Russian Federation.

**Article 236. Duties and responsibility of a carrier by transportation the goods placed under a customs procedure of transit**

1. Carrier duties by transportation the goods placed under a customs procedure of customs transit, are established by article 223 of the Customs code of the Customs union.
2. By transportation the goods according to a customs procedure of customs transit the carrier bears the responsibility established by the legislation of the Russian Federation for default of the duties. At nondelivery of the goods and documents on them in customs body of appointment the carrier can bear responsibility according to the legislation of member state of the Customs union, which customs body the goods are placed under a customs procedure of customs transit if it is provided by the international contract of the Russian Federation.

**Article 237. End of a customs procedure of customs transit**

1. End of a customs procedure of customs transit is carried out in an order provided by



article 225 of the Customs code of the Customs union, taking into account positions of present article.

2. Features of end of a customs procedure of customs transit of the goods from customs body in a place of arrival to the internal customs body, imported by the authorised economic operator at application of the special simplifications provided by subparagraphs 1 and 3 points 1 of article 41 of the Customs code of the Customs union by it, are established by article 87 of the present Federal law.
3. At transportations of the goods by rail term of representation by a carrier to customs body of appointment of the transit declaration, and also other documents available for it cannot exceed 12 hours from the moment of arrival of a vehicle in a place of delivery of the goods. With a view of calculation of the terms established by the present part, working hours of customs body are considered. At transportations of the goods by other types of transport term during which the carrier is obliged to present to customs body the transit declaration and other documents, is established by point 3 of article 225 of the Customs code of the Customs union.
4. The customs body of appointment is obliged within one hour from the moment of representation by a carrier of the documents specified in point 3 of article 225 of the Customs code of the Customs union, to register giving of documents and arrival of a vehicle in a place of delivery of the goods and immediately after registration to give out to a carrier written acknowledgement on vehicle arrival.
5. In acknowledgement on vehicle arrival following data should be specified:
  - 1) slip number of acknowledgement on vehicle arrival;
  - 2) date and time of representation by a carrier to customs body of appointment of the transit declaration and other documents available for it;
  - 3) date and registration time customs body of appointment of arrival of a vehicle in a delivery place;
  - 4) date and time of delivery to a carrier of acknowledgement on vehicle arrival;
  - 5) the name and the carrier address;
  - 6) number of a vehicle of the international transportation;
  - 7) number of the transit declaration, number, date and quantity of the documents presented by a carrier;

- 8) result of customs inspection of vehicles;
  - 9) possibility of removal of means of identification and an unloading of the goods;
  - 10) possibility of moving of the goods from the location of customs body of appointment to a warehouse of time storage;
  - 11) numbers and dates of documents on which transportation of the goods on a warehouse of time storage will be carried out;
  - 12) the name and the address of customs body of appointment;
  - 13) the name, the address of a warehouse of time storage and number of the certificate on inclusion in the register of owners of warehouses of time storage;
  - 14) number of the document confirming acceptance of measures of maintenance of observance of customs transit;
  - 15) term of customs transit;
  - 16) date and time of placing of the goods in a warehouse of time storage.
6. The data resulted in points 11 - 16 parts 5 present articles, are specified in acknowledgement on arrival of a vehicle in case of moving of the goods from the location of customs body of appointment to a warehouse of time storage.
7. End of a customs procedure of customs transit is carried out according to point 5 of article 225 of the Customs code of the Customs union.
8. A carrier or other interested person is obliged to make the customs operations connected with a premise of the goods on time storage or their customs declaring according to a customs procedure, within three hours after end of a customs procedure of customs transit, and concerning the goods transported railway or a sailing charter, within 12 hours after end of a customs procedure of customs transit. Positions of the present part are not applied at customs procedure end in a place of departure concerning the goods which are taken out from customs territory of the Customs union.

### Chapter 30. The Customs procedure of a customs warehouse

**Article 238. The maintenance of a customs procedure of a customs warehouse, a condition of a premise of the goods under a customs procedure and periods of storage of the goods under customs locks**

The maintenance of a customs procedure of a customs warehouse, condition of a premise of the goods under a customs procedure and periods of storage of the goods are under customs locks defined by articles 229 - 231 Customs codes of the Customs union.

**Article 239. Conditions of a premise of the goods under a customs procedure of a customs warehouse without actual placing under customs locks**

1. The premise under a customs procedure of a customs warehouse without actual placing under customs locks the goods which because of the big dimensions cannot be placed under customs locks, is supposed in the presence of the written permission of customs body and maintenance of payment of the customs duties, taxes in an order established by chapter 16 of the present Federal law.
2. For reception of the permission the customs applicant addresses with the written reference in customs body in which region of activity it is supposed to carry out storage of the goods after their premise under a customs procedure of a customs warehouse, before giving of the customs declaration. In circulation the customs applicant specifies the name of the goods and their characteristic, the reason of a premise of the goods under a customs procedure of a customs warehouse without placing under customs locks, an exact place of storage of the goods, including mailing address instructions, and also measures which will be accepted by the customs applicant for maintenance of safety of the goods.
3. The customs body gives out the permission to a premise of the goods under a customs procedure of a customs warehouse or refuses delivery of such permission within three working days from the date of the reference of the customs applicant in customs body. In the permission data on necessity of granting of maintenance of payment of customs payments are specified a place of storage of the goods.
4. The customs body has the right to refuse permission delivery only in cases:
  - 1) debts presence on payment of customs payments;
  - 2) attraction of the person two and more times within one year about day of the reference in customs body to administrative responsibility for administrative offences in the field of the customs business, 1 articles 16.9 provided by a part, articles 16.13, 16.14 and parts of 2 and 3 articles 16.23 of the Code of the Russian Federation about

administrative offences.

5. The person who has placed the goods under a customs procedure of a customs warehouse without actual placing of the goods under customs locks, is obliged to represent to customs bodies the reporting about the goods which are on time storage, according to parts of 4 and 15 articles 177 of the present Federal law.

**Article 240. A premise on a customs warehouse of the goods placed under a customs procedure of export**

1. According to point 2 of article 234 of the Customs code of the Customs union storage under customs locks the goods of the Customs union placed under a customs procedure of export, within six months is supposed.
2. At a premise on a customs warehouse of the goods of the Customs union placed under a customs procedure of export, clearing of payment of the tax to the added cost and excises, compensation or return before the paid sums of the tax to the added cost and the excise if such clearing, compensation or return are provided by the legislation of the Russian Federation on taxes and tax collections at actual export of the goods from the Russian Federation is made.
3. At failure of actual export of the goods within six months from the date of their premise on a customs warehouse the specified sums are raised with charge on them of percent on rates of refinancing of the Central bank of the Russian Federation, operating in storage of the goods under customs locks, in an order provided by the present Federal law for collection of taxes at import of the goods to the Russian Federation.

**Article 241. Customs warehouses and their types**

1. A customs warehouse specially certain and equipped construction, a premise and (or) the open area, corresponding to the requirements established by article 80 of the present Federal law admits.
2. Customs warehouses can be the open or closed type.
3. Customs warehouses are warehouses of open type if they are accessible to storage of any goods and use by any persons possessing powers concerning the goods.
4. Customs warehouses are warehouses of the closed type if they are intended for storage

of the goods of the owner of a customs warehouse.

5. The government of the Russian Federation has the right to define kinds of the goods which can be stored exclusively under customs locks closed type.

**Article 242. The operations made with the goods, placed under a customs procedure of a customs warehouse**

1. The list of the operations made with the goods, placed under a customs procedure of a customs warehouse, is certain by article 232 of the Customs code of the Customs union.
2. In cases if according to point 2 of article 232 of the Customs code of the Customs union on fulfilment of operations with the goods placed under a customs procedure of a customs warehouse, the permission of customs body is required, such permission stands out on the basis of the written reference of the interested person in day of the reference. The permission stands out in writing in the form of the separate document or fulfilment of a corresponding inscription by the authorised official of customs body on the written reference of the interested person. Refusal in permission delivery is supposed only in cases if as a result of fulfilment of operations with the goods their characteristics connected with classification of the goods under the Commodity nomenclature outwardly of economic activities can change.

**Article 243. End of action of a customs procedure of a customs warehouse**

1. The order and time for completion of a customs procedure of a customs warehouse are established by article 236 of the Customs code of the Customs union.
2. Any person who can represent itself as the customs applicant according to article 186 of the Customs code of the Customs union, has the right to make the customs operations necessary for end of action of a customs procedure of a customs warehouse according to the customs legislation of the Customs union and the legislation of the Russian Federation about customs business.
3. Concerning the goods stored under customs locks, the destruction customs procedure can be declared the owner of a customs warehouse.
4. Calculation of the customs duties, taxes concerning the goods placed under a customs procedure of release for internal consumption after their storage under customs locks, is

made taking into account the features established by article 238 of the Customs code of the Customs union,

### Chapter 31. A processing Customs procedure in customs territory

#### **Article 244. The maintenance of a customs procedure of processing in customs territory and conditions of a premise of the goods under a customs procedure**

1. The maintenance of a customs procedure of processing in customs territory and conditions of a premise of the goods under a customs procedure are defined accordingly by articles 239 and 240 Customs codes of the Customs union,
2. For a premise of the goods under a processing customs procedure in customs territory the customs declaration moves the person who has obtained the permit for processing of the goods in customs territory, provided by article 248 of the present Federal law, or the person who is directly carrying out operations on processing of the goods.

#### **Article 245. Identification of the foreign goods in products of their processing**

1. With a view of identification of the foreign goods in products of their processing the ways specified in article 242 of the Customs code of the Customs union are used,
2. The acceptability of the declared way of identification is established by customs body at delivery of the permission to processing of the goods taking into account characteristic signs of the goods and made operations on processing of the goods. If the way of identification of the foreign goods offered by the customs applicant in products of their processing does not consider customs body comprehensible, the customs body has the right to define a way of identification of the goods independently.

#### **Article 246. Terms of processing of the goods in customs territory**

1. Term of processing of the goods in customs territory is defined by the person obtaining the permit for processing of the goods in customs territory, within the term established by point 1 of article 243 of the Customs code of the Customs union, and co-ordinated with customs body by statement consideration on reception of the permission to

processing of the goods in customs territory.

2. On *мотивированному* to the statement of the person who have obtained the permit for processing of the goods in customs territory, term of processing of the goods in customs territory can be prolonged within the term specified regarding 1 present article.
3. The customs body considers the statement for prolongation of term of processing of the goods in customs territory within 10 working days and informs the person who has obtained the permit for processing of the goods in customs territory, on prolongation of term of processing or about refusal in such prolongation. The customs body has the right to refuse prolongation of term of processing of the goods in customs territory only in case the customs applicant does not observe the requirement and a condition of application of a customs procedure of processing of the goods in the customs territory, established by the customs legislation of the Customs union and the legislation of the Russian Federation on customs business. Refusal of customs body in prolongation of term of processing of the goods in customs territory should be proved and *мотивированным*. The customs body notifies the person who has obtained the permit for processing of the goods in customs territory, on the specified refusal in writing.

#### **Article 247. Norms of an exit of products of processing in customs territory**

1. Norms of an exit of products of processing are defined by the person obtaining the permit for processing of the goods in customs territory, proceeding from actual conditions at which processing of the goods is carried out, and co-ordinated with customs body by statement consideration on reception of the permission to processing of the goods in customs territory, except for a case provided by a part of 2 present articles. At the coordination of norms of an exit of products of processing customs bodies consider the conclusions of the expert organisations based on concrete technological process of processing of the goods.
2. If the conditions established by point 2 of article 245 of the Customs code of the Customs union, are met by the federal enforcement authorities authorised by the Government of the Russian Federation, standard norms of an exit of products of processing can be established.

**Article 248. The permission to processing of the goods in customs territory**

1. The document on conditions of processing of the goods in the customs territory, provided by articles 240 and 244 Customs codes of the Customs union, are the permission to processing of the goods in customs territory. In the permission to processing of the goods in customs territory the data established by article 244 of the Customs code of the Customs union are specified.
2. In case of null information about cost of the foreign goods, products of their processing, the rests and a waste in the permission to processing of the goods in customs territory corresponding cost ranges are specified. In case of absence of data on the documents confirming fulfilment of the external economic transaction, or other documents confirming the right of possession, using and (or) orders the goods not within the limits of the external economic transaction, these data are specified in the permission to processing of the goods in customs territory in an order provided by a part of 4 present articles, not later than day of declaring of the goods.
3. In case the goods are located under processing procedure on customs territory with the authorised economic operator, as the document on processing conditions in customs territory the agreement between the authorised economic operator and the customs body, 8 articles 86 of the present Federal law signed according to a part provided that in the specified agreement the data provided by parts of 1 and 2 present articles contain can be used.
4. Under the written statement of the person who have obtained the permit for processing of the goods in customs territory, with the permission of customs body changes can be made to the given out permission to processing of the goods in customs territory or the additions which are not contradicting the customs legislation of the Customs union, and also to the legislation of the Russian Federation on customs business. The customs body which has given out the permission, considers the statement within 10 working days, and at instructions is exclusive the data provided by a part of 1 present article, - within three working days and at the consent makes changes and additions. Refusal of customs body to make change and additions in the permission to processing of the goods in customs territory should be proved and мотивированным. The customs body notifies the person who has obtained the permit for processing of the goods in customs



territory, on the specified refusal in writing.

5. During period of validity of the permission to processing of the goods in customs territory the person, its received, has the right to transfer it from the written permission of customs body to any other Russian person provided that this person incurs obligations on the further observance of requirements and conditions of application of a customs procedure of processing in the customs territory, established by the customs legislation of the Customs union and the legislation of the Russian Federation on customs business. Thus the person transferring the permission for processing of the goods in customs territory, should deliver in customs body the report on performance of requirements and conditions of application of a customs procedure of processing in the customs territory, established by the customs legislation of the Customs union and the legislation of the Russian Federation on customs business, for the period during which the goods were used according to a processing customs procedure in customs territory, and also to pay the customs duties, taxes if for this period there have come the events involving a duty of payment of the customs duties, taxes.
6. If customs procedure observance is provided with the guarantees specified in article 227 of the present Federal law the person to whom the permission to processing of the goods in customs territory is transferred, should make corresponding papers on the name.
7. The person who has accepted the permission for processing of the goods in customs territory, has the rights and performs duties on application of a customs procedure of processing in customs territory which are established by the customs legislation of the Customs union and the legislation of the Russian Federation on customs business, from the date of acceptance by customs body of the decision on transfer of the permission to processing of the goods.

**Article 249. Delivery of the permission to processing of the goods in customs territory**

1. The permission to processing of the goods in customs territory can receive any Russian person, including not carrying out directly operations on processing of the goods which on the basis of article 186 of the Customs code of the Customs union can be the customs applicant concerning the goods specified in the permission for processing of the goods

in customs territory.

2. For reception of the permission to processing of the goods in customs territory the interested person addresses with the written statement in customs body in which region of activity it is registered as the tax bearer according to the legislation of the Russian Federation on taxes and tax collections.
3. In the statement following data are specified:
  - 1) about the applicant;
  - 2) about the person (persons) directly making (making) operation on processing of the goods;
  - 3) about the goods intended for processing, and products of such processing (the name, a classification code by the Commodity nomenclature of foreign trade activities, quantity in the basic or additional units of measure according to the Commodity nomenclature of foreign trade activities, cost or its range);
  - 4) about a waste - the goods formed at fulfilment of operations on processing of the foreign goods, except for processing products (the name, a classification code by the Commodity nomenclature of foreign trade activities, quantity in the basic or additional units of measure according to the Commodity nomenclature of foreign trade activities, cost or its range) and the rests - parts of the foreign goods which have been not used for manufacturing of the whole product (a processing product) according to norm (norms) of a product yield (products) of processing (the name, a classification code by the Commodity nomenclature of foreign trade activities, quantity in the basic or additional units of measure according to the Commodity nomenclature of foreign trade activities, cost or its range);
  - 5) about operations on processing of the goods, including technology and terms of their fulfilment;
  - 6) about the location of capacities with which use operations on processing of the goods are made;
  - 7) about norm of an exit of products of processing;
  - 8) about offered ways of identification of the imported goods in processing products;
  - 9) about replacement of the imported goods with the equivalent goods;
  - 10) about advancing delivery of products of processing before import of the foreign

- goods;
- 11) about possibility of further commercial use of a waste;
  - 12) about term of processing of the goods.
- 4. The documents confirming data specified in the statement are applied on the statement for processing of the goods in customs territory.
  - 5. The customs body considers the statement for processing of the goods in customs territory and the documents enclosed to it within 15 days from the date of their acceptance. The customs body has the right to request of the third parties, and also at state structures the documents confirming data, specified regarding 3 present articles. The specified persons are obliged within 10 days from the date of inquiry reception to present required documents. Thus the customs body has the right to prolong term of consideration of the statement, but no more than till 30 days from the date of its acceptance.
  - 6. If the purpose of a premise of the goods under a processing customs procedure in customs territory is their repair as the statement for processing of the goods in customs territory the customs applicant has the right to use the customs declaration on the imported foreign goods. Consideration term customs body of such statement for processing of the goods should not exceed the review period of the customs declaration established by point 1 of article 196 of the Customs code of the Customs union.
  - 7. The customs body refuses delivery of the permission to processing of the goods only in case at filing of application requirements and conditions of application of a customs procedure of processing in the customs territory, established by the customs legislation of the Customs union and the legislation of the Russian Federation on customs business, and also in case of acceptance by customs body of the decision on refusal in the coordination declared norms of an exit of products of processing and term of processing of the goods are not observed. Refusal of customs body in delivery of the permission to processing of the goods should be proved and *мотивированным*. The customs body notifies the person obtaining the permit for processing of the goods in customs territory, on the specified refusal in writing.

**Article 250. A response and cancellation of the permission to processing of the goods in customs territory**

1. The given out permission to processing of the goods in customs territory can be withdrawn customs body.
2. The permission to processing of the goods in customs territory responds customs body, if:
  - 1) according to the accepted decision of the Commission of the Customs union the premise of the goods under a processing customs procedure in customs territory is not supposed;
  - 2) at its reception data concerning the foreign goods, products of their processing, the rests and a waste, norms of the exit which statement has led to understating of the sums of customs payments, except for a case specified regarding 7 present articles have been declared.
3. Before decision-making on a response of the permission to processing of the goods in customs territory according to point 2 of a part 2 present articles the customs body directs to the customs applicant in writing the notification message about a possible response of the permission to processing of the goods out of customs territory with instructions of the reasons of a response. If within 10 working days from the date of reception of the notification message the customs applicant (the person who has obtained the permit for processing of the goods in customs territory) does not take measures on elimination of the reasons of a response of the permission to processing of the goods in customs territory, such permission to processing of the goods responds customs body.
4. The decision of customs body on a response of the permission to processing of the goods in the customs territory, accepted according to point 1 of a part 2 present articles, operates from the date of coming into force of the decision of the Commission of the Customs union. The decision of customs body on a response of the permission to processing of the goods in the customs territory, accepted according to point 2 of a part 2 present articles, operates from the date of decision-making of customs body on a response of the permission to processing of the goods in customs territory.
5. At a response of the permission to processing of the goods in customs territory the

premise of the foreign goods under a processing customs procedure in customs territory according to the withdrawn permission is not supposed, and concerning the goods placed under a customs procedure of processing in customs territory to a response of the permission for processing of the goods in customs territory according to point 1 of a part of 2 present articles, it is supposed to finish the specified customs procedure according to chapter 34 of the Customs code of the Customs union.

6. At a response of the permission to processing of the goods in customs territory according to point 2 of a part 2 present articles concerning the foreign goods placed under a customs procedure of processing in customs territory which products of processing at date of a response of the permission to processing of the goods in customs territory are not placed under a re-export customs procedure, are subject to payment the customs duties, taxes according to article 251 of the Customs code of the Customs union.
7. The permission to processing of the goods in customs territory is cancelled by customs body if at its reception obviously doubtful data concerning the goods, products of their processing, the rests and a waste, norms of the exit which statement has led to understating of the sums of customs payments have been declared.
8. The decision of customs body on cancellation of the permission to processing of the goods in customs territory operates from the date of delivery of the permission to processing of the goods in customs territory.
9. Customs bodies from the date of decision-making on cancellation of the permission to processing of the goods in customs territory stop fulfilment of customs operations concerning the foreign goods, products of processing, the rests and a waste in connection with cancellation of the permission to processing of the goods in customs territory.
10. At cancellation of the permission to processing of the goods in customs territory within 10 days from the date of decision-making on cancellation are subject to payment:
  - 1) the customs duties and taxes concerning the foreign goods placed under a customs procedure of processing in customs territory in connection with аннулирование of the permission for processing of the goods in customs territory, according to an order established by positions of article 251 of the Customs code of the Customs

union;

- 2) the export customs duties concerning the products of processing placed under a customs procedure of re-export.

11. The form and a response order, the form and an order of cancellation of the permission to processing of the goods in customs territory are established by the federal enforcement authority authorised in the field of customs business.

**Article 251. Replacement of the foreign goods with the equivalent goods (equivalent indemnification)**

1. With the permission of customs body replacement of the foreign goods placed under a customs procedure of processing in customs territory, by the equivalent goods according to article 248 of the Customs code of the Customs union is supposed. About the permission to application of equivalent indemnification the customs body specifies in the permission to processing of the goods in customs territory.
2. If replacement of the foreign goods with the equivalent goods is authorised, export of products of the processing received from the equivalent goods, is supposed before import of the foreign goods on customs territory of the Customs union about what it is underlined in the permission to processing of the goods in customs territory. Thus term for import of the foreign goods is defined by the person, obtained obtaining the permit to processing of the goods in customs territory, in coordination with customs body.
3. The government of the Russian Federation has the right to define an order of application of equivalent indemnification concerning separate categories of the goods.

**Article 252. The account of the goods at application of a customs procedure of processing in customs territory. The reporting about application of a customs procedure of processing in customs territory**

1. The customs applicant, and also the persons who are carrying out processing of the goods, placed under a processing customs procedure in customs territory, are obliged to keep account the goods.
2. The account of the goods is conducted according to requirements of the legislation of the Russian Federation on conducting the accounting and tax account.

3. If during term of processing of the goods the same foreign goods are imported by several commodity parties, the account of such goods for the customs purposes is conducted proceeding from the assumption that the goods which are imported into earlier terms, are used by the first for their processing.
4. The rule provided by a part of 3 present articles, is not applied, if established in the permission to processing the way of identification of the foreign goods in products of their processing assumes necessity of comparison of the concrete foreign goods with that product of processing at which manufacturing these foreign goods were used. The customs applicant has the right to refuse use of this rule if it is incompatible with methods of accounting applied by it.
5. The customs applicant of the goods is not more rare than an once in three months represents to customs body the reporting containing data on performance of requirements and conditions of application of a customs procedure of processing in customs territory according to parts of 7 and 8 articles 177 of the present Federal law.
6. If the foreign goods are imported into the Russian Federation and (or) processing products are taken out from the Russian Federation by several commodity parties, definitive adjustment of quantity of products of the processing, specified in the permission to processing of the goods, is made not later than 30 days from the date of the processing expiry of the term in customs territory.

**Article 253. End and stay of action of a customs procedure of processing in customs territory**

1. End of action of a customs procedure of processing is carried out in an order established by article 249 of the Customs code of the Customs union.
2. At a premise of products of processing and (or) the foreign goods, not подвергшихся to operations on processing, under a customs procedure of release for internal consumption the customs duties and taxes are paid taking into account the features established by article 251 of the Customs code of the Customs union.
3. Before the expiry of the term of processing of the goods action of a customs procedure of processing in customs territory (a current of term of processing of the goods) can be suspended. The order of stay and renewal of action of a customs procedure of

processing in customs territory is defined by the decision of the Commission of the Customs union.

## Chapter 32. The Customs procedure of processing out of customs territory

### **Article 254. The maintenance of a customs procedure of processing out of customs territory and a condition of a premise of the goods under a customs procedure**

1. The maintenance of a customs procedure of processing out of customs territory and a condition of a premise of the goods under a customs procedure are defined accordingly by articles 252 and 253 Customs codes of the Customs union.
2. For a premise of the goods under a customs procedure of processing out of customs territory the customs declaration moves the person who has obtained the permit for processing of the goods out of customs territory, provided by article 258 of the present Federal law.

### **Article 255. Term of processing of the goods out of customs territory**

1. Term of processing of the goods out of customs territory is defined by the person obtaining the permit for processing of the goods out of customs territory, within the term established by article 256 of the Customs code of the Customs union, and co-ordinated with customs body by statement consideration on reception of the permission to processing of the goods.
2. On *мотивированному* to the statement of the person who have obtained the permit for processing of the goods out of customs territory, term of processing of the goods out of customs territory can be prolonged within the term specified regarding 1 present article.
3. The customs body considers the statement for prolongation of term of processing of the goods out of customs territory within 10 working days and informs the person who has obtained the permit for processing of the goods out of customs territory, on prolongation of term of processing of the goods out of customs territory or about refusal in such prolongation. The customs body has the right to refuse prolongation of term of



processing of the goods out of customs territory only in case the customs applicant does not observe the requirement and a condition of application of a customs procedure of processing of the goods out of the customs territory, established by the customs legislation of the Customs union and the legislation of the Russian Federation on customs business. Refusal of customs body in prolongation of term of processing of the goods out of customs territory should be proved and *мотивированным*. The customs body notifies the customs applicant on the specified refusal in writing.

#### **Article 256. Identification of the goods in products of their processing**

1. With a view of identification of the goods of the Customs union in products of their processing the ways specified in article 255 of the Customs code of the Customs union are used.
2. The acceptability of the declared way of identification of the taken out goods for processing out of customs territory in products of their processing is established by customs body taking into account characteristic signs of the goods and made operations on processing of the goods. If the way of identification of the taken out goods offered by the customs applicant in products of their processing does not consider customs body comprehensible, the customs body has the right to define a way of identification of the goods independently.

#### **Article 257. Norms of an exit of products of processing of the goods out of customs territory**

1. Norms of an exit of products of processing of the goods out of customs territory are defined by the person obtaining the permit for processing of the goods out of customs territory, proceeding from actual conditions at which processing of the goods is carried out, and co-ordinated with customs body by statement consideration on reception of the permission to processing of the goods out of customs territory, except for a case provided by a part of 2 present articles. At the coordination of norms of an exit of products of processing the customs body considers the conclusions of the expert organisations based on concrete technological process of processing.
2. If the conditions established by point 2 of article 250 of the Customs code of the

Customs union, are met by the federal enforcement authorities authorised by the Government of the Russian Federation, standard norms of an exit of products of processing can be established.

**Article 258. The permission to processing of the goods out of customs territory**

1. The document on conditions of processing of the goods out of the customs territory, provided by articles 253 and 257 Customs codes of the Customs union, are the permission to processing of the goods out of customs territory. The permission to processing of the goods out of customs territory should contain the data defined by article 257 of the Customs code of the Customs union.
2. In case of null information about cost of the foreign goods, products of their processing, the rests and a waste in the permission to processing of the goods out of customs territory corresponding cost ranges are specified. In case of absence of data on the documents confirming fulfilment of the external economic transaction, or on other documents confirming the right of possession, using and (or) orders the goods not within the limits of the external economic transaction, these data are specified in the permission to processing of the goods out of customs territory in an order provided by a part of 4 present articles, not later than day of declaring of the goods.
3. The permission to processing of the goods out of customs territory operates during a target date of processing of the goods.
4. Under the written statement of the person who have obtained the permit for processing of the goods out of customs territory, with the permission of customs body changes can be made to the given out permission to processing of the goods out of customs territory or the additions which are not contradicting the customs legislation of the Customs union and the legislation of the Russian Federation about customs business. The customs body which has given out the permission for processing of the goods out of customs territory, considers the statement within 10 working days, and at instructions is exclusive the data provided by a part of 1 present article, - within three working days and at the consent makes changes and additions. Refusal of customs body about modification and additions in the permission to processing of the goods out of customs territory should be proved and мотивированным. The customs body notifies the

person who has obtained the permit for processing of the goods out of customs territory, on the specified refusal in writing.

**Article 259. Delivery of the permission to processing of the goods out of customs territory**

1. The permission to processing of the goods out of customs territory can receive any Russian person.
2. For reception of the permission to processing of the goods out of customs territory the interested person addresses with the written statement for processing of the goods out of customs territory in customs body in which region of activity it is registered as the tax bearer according to the legislation of the Russian Federation on taxes and tax collections.
3. In the statement following data are specified in processing of the goods:
  - 1) about the applicant (customs applicant);
  - 2) about the person (persons) directly making (making) operation on processing of the goods, and (their) its location;
  - 3) about the goods intended for processing, and products of such processing (the name, a classification code by the Commodity nomenclature of foreign trade activities, quantity in the basic or additional units of measure according to the Commodity nomenclature of foreign trade activities, an estimated cost or its range);
  - 4) about operations on processing of the goods, including technology and terms of their fulfilment;
  - 5) about norm of an exit of products of processing;
  - 6) about processing products (the name, a classification code by the Commodity nomenclature of foreign trade activities, prospective quantity in the basic or additional units of measure according to the Commodity nomenclature of foreign trade activities, an estimated cost or its range);
  - 7) about ways of identification of the goods of the Customs union in products of their processing;
  - 8) about replacement of products of processing with the foreign goods;
  - 9) about term of processing of the goods.

4. The documents confirming declared data are applied on the statement for processing of the goods out of customs territory.
5. The customs body considers the statement for processing of the goods out of customs territory and the documents enclosed to it within 15 days from the date of their acceptance. The customs body has the right to request of the third parties, and also at state structures the documents confirming declared data. Thus the customs body has the right to prolong term of consideration of the statement for processing of the goods out of customs territory, but no more than till 30 days from the date of its acceptance.
6. If the purpose of a premise of the goods under a customs procedure of processing out of customs territory is their repair, as the statement for processing of the goods out of customs territory the customs declaration can be used. Term of consideration of such statement should not exceed the term established by article 196 of the Customs code of the Customs union.
7. The customs body refuses delivery of the permission to processing of the goods out of customs territory only in case at filing of application for processing of the goods out of customs territory the customs applicant does not observe requirements and conditions of application of a customs procedure of processing out of the customs territory, established by the legislation of the Customs union and the legislation of the Russian Federation on customs business, and also in case of acceptance by customs body of the decision on refusal in the coordination declared norms of an exit of products of processing and term of processing of the goods. Refusal of customs body in delivery of the permission to processing of the goods out of customs territory should be proved and *мотивированным*. The customs body notifies the person who has obtained the permit for processing of the goods out of customs territory, on the specified refusal in writing.

**Article 260. A response and cancellation of the permission to processing of the goods out of customs territory**

1. The permission to processing of the goods out of customs territory can be withdrawn customs body in cases:
  - 1) if according to the accepted decision of the Commission of the Customs union the

- premise of the goods under a customs procedure of processing out of customs territory is not supposed;
- 2) if the customs applicant does not observe the requirement and a condition of application of a customs procedure of processing out of the customs territory, established by the customs legislation of the Customs union and the legislation of the Russian Federation on customs business;
  - 3) if at its reception data concerning the goods of the Customs union, products of their processing, norms of the exit which statement has led to understating of the sums of customs payments, except for a case specified regarding 6 present articles have been declared.
2. Before decision-making on a response of the permission to processing of the goods out of customs territory according to points 2 and 3 parts of 1 present article the customs body directs to the customs applicant in writing the notification message about a possible response of the permission to processing of the goods out of customs territory with instructions of the reasons of a response. If within 10 working days the customs applicant does not take measures on elimination of the reasons of a response of the permission to processing of the goods out of customs territory, such permission to processing of the goods out of customs territory customs body responds.
  3. The decision of customs body on a response of the permission to processing of the goods out of the customs territory, accepted according to point 1 of a part of 1 present article, operates from the date of coming into force of the corresponding decision of the Commission of the Customs union. The decision of customs body on a response of the permission to processing of the goods out of the customs territory, accepted according to point 2 or 3 parts of 1 present article, operates from the date of acceptance by customs body of the decision on a response of the permission to processing of the goods out of customs territory.
  4. At a response of the permission to processing of the goods out of customs territory according to point 1 of a part of 1 present article the premise of the goods of the Customs union under a customs procedure of processing out of customs territory is not supposed, and concerning the goods placed under a customs procedure of processing out of customs territory to a response of the permission for processing of the goods out

of customs territory, it is supposed to finish the specified customs procedure according to chapter 35 of the Customs code of the Customs union.

5. At a response of the permission to processing of the goods out of customs territory according to points 2 and 3 parts of 1 present article the premise of the goods of the Customs union under a customs procedure of processing out of customs territory according to the withdrawn permission to processing in customs territory is not supposed, and concerning the goods of the Customs union placed under a customs procedure of processing out of customs territory which products of processing at date of a response of the permission to processing of the goods out of customs territory are not placed under a customs procedure реимпорта or release for internal consumption, the export customs duties are subject to payment. Concerning products of processing which permissions at date of a response for processing of the goods out of customs territory are not placed under a customs procedure реимпорта or release for internal consumption, the import customs duties and taxes are subject to payment.
6. The permission to processing of the goods out of customs territory can be cancelled customs body if at its reception obviously doubtful data concerning the goods of the Customs union, products of their processing, norms of the exit which statement has led to understating of the sums of customs payments have been declared.
7. The decision of customs body on cancellation of the permission to processing of the goods out of customs territory operates from the date of delivery of the permission to processing of the goods out of customs territory.
8. Customs bodies from the date of decision-making on cancellation of the permission to processing of the goods out of customs territory stop fulfilment of customs operations concerning the goods of the Customs union, processing products according to cancellation of the permission to processing of the goods out of customs territory.
9. At cancellation of the permission to processing of the goods out of customs territory within 10 days from the date of decision-making on cancellation are subject to payment:
  - 1) the export customs duties concerning the goods of the Customs union placed under a customs procedure of processing out of customs territory according to the permission for processing of the goods out of customs territory, the cancelled customs body;
  - 2) the import customs duties, taxes concerning the products of processing imported on

customs territory of the Customs union according to the permission for processing of the goods out of customs territory, the cancelled customs body.

10. The form and a response order, the form and an order of cancellation of the permission to processing of the goods out of customs territory are established by the federal enforcement authority authorised in the field of customs business.

#### **Article 261. Replacement of products of processing with the foreign goods**

1. Replacement of products of processing with the foreign goods according to article 259 of the Customs code of the Customs union is supposed.
2. If the gratuitous (guarantee) repair which is carried out within a warranty period was the processing purpose, replacement of products of processing with the foreign goods is supposed on the basis of the statement of the customs applicant in case the foreign manufacturer of the goods confirms necessity of replacement of the faulty goods with the similar goods and possibility of such replacement is provided by the contract or a guarantee of the manufacturer, and these goods are located under a customs procedure реимпорта during processing term. Positions of the present part are not applied, if at initial import of the goods to the Russian Federation at their premise under a customs procedure of release for internal consumption presence of the defect (defects), the gratuitous (guarantee) repair which was (was) reason of these goods was considered. About the permission to replacement of products of processing with the foreign goods the customs body specifies in the permission to processing of the goods out of customs territory. In cases if as the permission to processing of the goods out of customs territory the declaration on the goods is used, the permission of customs body to replacement of products of processing with the equivalent foreign goods stands out in the form of the separate document, the form and which order of delivery are defined by the federal enforcement authority authorised in the field of customs business. The permission stands out in terms of release of the goods, established by article 196 of the Customs code of the Customs union, on the basis of the written reference of the customs applicant made in any form, with a statement of the reasons of necessity of replacement of products of processing by the equivalent foreign goods and the application of the documents confirming data specified in the statement and performance of conditions, provided by

the present part.

3. A replacement procedure of products of processing by the equivalent foreign goods in other cases, than it is provided by a part 2 present articles, defined by the Government of the Russian Federation.

**Article 262. The reporting about use of a customs procedure of processing out of customs territory**

1. The customs applicant is not more rare than an once in three months represents to customs body the reporting containing data on performance of requirements and conditions of application of a customs procedure of processing out of customs territory, according to parts of 7 and 8 articles 177 of the present Federal law.
2. If processing products are imported on customs territory of the Customs union by several parties, definitive adjustment of quantity of products of the processing, specified in the permission to processing of the goods out of customs territory, is made not later than 30 days from the date of the expiry of the term of processing out of customs territory.

**Article 263. End of action of a customs procedure of processing out of customs territory**

1. Not later than day of the expiry of the term of processing of the goods products of processing and the goods, not подвергшиеся to operations on processing, should be placed under a customs procedure реимпорта, release for internal consumption or export (except for cases if according to the legislation of the Russian Federation the specified goods are subject to obligatory return import to the Russian Federation) as it should be and on conditions which are provided by the Customs code of the Customs union.
2. Processing products can be located under a customs procedure реимпорта or release for internal consumption by one or several parties (sendings).
3. At a premise of products of processing under a customs procedure of release for internal consumption the import customs duties, taxes are paid in an order established by article 262 of the Customs code of the Customs union.



4. Calculation and payment of the customs duties, taxes at a premise of the goods placed under a customs procedure of processing out of customs territory, under an export customs procedure are made taking into account the features established by article 263 of the Customs code of the Customs union.

### Chapter 33. The Customs procedure of processing for internal consumption

#### **Article 264. The maintenance of a customs procedure of processing for internal consumption and a condition of a premise of the goods under a customs procedure**

1. The maintenance of a customs procedure of processing for internal consumption and a condition of a premise of the goods under a customs procedure are defined by articles 264 and 265 Customs codes of the Customs union.
2. For a premise of the goods under a customs procedure of processing for internal consumption the customs declaration moves the person who has obtained the permit for processing of the goods for internal consumption, provided by article 269 of the present Federal law.

#### **Article 265. The goods in which relation processing for internal consumption is supposed**

The inventory in which relation processing for internal consumption is supposed, is defined by the Government of the Russian Federation.

#### **Article 266. Identification of the foreign goods in products of their processing**

1. With a view of identification of the foreign goods in products of their processing the ways specified in article 267 of the Customs code of the Customs union are applied.
2. The acceptability of the way of identification of the foreign goods declared by the customs applicant in products of their processing is established by customs body taking into account characteristic signs of the goods and carried out operations on processing of the goods.

**Article 267. Term of processing of the goods for internal consumption**

1. Term of processing of the goods for internal consumption is defined by the person obtaining the permit for processing of the goods for internal consumption, within the term established by article 268 of the Customs code of the Customs union, and co-ordinated with customs body by statement consideration on reception of the permission to processing of the goods for internal consumption.
2. On *мотивированному* to the statement of the person who have obtained the permit for processing of the goods for internal consumption, term of processing of the goods for internal consumption can be prolonged within the term specified regarding 1 present article.
3. The customs body considers the statement for prolongation of term of processing of the goods for internal consumption within 10 working days and informs the person who has obtained the permit for processing of the goods for internal consumption, on prolongation of term or about refusal in its prolongation. The customs body has the right to refuse prolongation of term of processing of the goods for internal consumption only in case the customs applicant does not observe the requirement and a condition of application of a customs procedure of processing of the goods out of the customs territory, established by chapter 36 of the Customs code of the Customs union and the legislation of the Russian Federation on customs business.
4. Refusal of customs body in prolongation of term of processing of the goods for internal consumption should be proved and *мотивированным*. The customs body notifies the person who has obtained the permit for processing of the goods for internal consumption, on the specified refusal in writing.

**Article 268. Norms of an exit of products of processing for internal consumption**

1. Norms of an exit of products of processing are defined by the person obtaining the permit for processing of the goods for internal consumption, proceeding from actual conditions at which processing of the goods is carried out, except for a case provided by a part of 2 present articles, and co-ordinated with customs body by statement consideration on reception of the permission to processing of the goods for internal consumption. At the coordination of norms of an exit of products of processing the

customs body considers the conclusions of the expert organisations based on concrete technological process of processing.

2. If the conditions established by point 2 of article 270 of the Customs code of the Customs union, are met by the federal enforcement authorities authorised by the Government of the Russian Federation, standard norms of an exit of products of processing can be established.

#### **Article 269. The permission to processing of the goods for internal consumption**

1. The document on conditions of processing of the goods for the internal consumption, provided by articles 265 and 269 Customs codes of the Customs union, are the permission to processing of the goods for internal consumption. In the permission to processing of the goods for internal consumption the data established by article 269 of the Customs code of the Customs union are specified.
2. In case of null information about cost of the foreign goods, products of their processing, the rests and a waste in the permission to processing of the goods for internal consumption corresponding cost ranges are specified.
3. In case of absence of data on the documents confirming fulfilment of the external economic transaction, or on other documents confirming the right of possession, using and (or) orders the goods not within the limits of the external economic transaction, these data are specified in the permission to processing of the goods for internal consumption in an order provided by a part of 6 present articles, not later than day of declaring of the goods.
4. In case the goods are located under procedure of processing for internal consumption by the authorised economic operator, as the document on processing conditions in customs territory the agreement between the authorised economic operator and the customs body, 8 articles 86 of the present Federal law signed according to a part provided that in the specified agreement the data provided by parts of 1 and 2 present articles contain can be used.
5. The given out permission to processing of the goods for internal consumption is not subject to transfer to other person.
6. Under the written statement of the person who have obtained the permit for processing

of the goods for internal consumption, with the permission of customs body changes can be made to the given out permission to processing of the goods for internal consumption or the additions which are not contradicting the customs legislation of the Customs union and the legislation of the Russian Federation about customs business. The customs body which has given out such permission, considers the statement within 10 working days, and at instructions is exclusive the data provided by a part of 2 present articles, - within three working days and at the consent makes changes and additions. Refusal of customs body to make change and additions in the permission to processing of the goods for internal consumption should be proved and *мотивированным*. The customs body notifies the person who has obtained the permit for processing of the goods for internal consumption, on the specified refusal in writing.

**Article 270. The Approval procedure for processing of the goods for internal consumption**

1. The permission to processing of the goods for internal consumption can receive any Russian person.
2. For reception of the permission to processing of the goods for internal consumption the interested person addresses with the written statement in customs body in which region of activity it is registered as the tax bearer according to the legislation of the Russian Federation on taxes and tax collections.
3. In the statement following data are specified in processing of the goods:
  - 1) about the applicant (customs applicant);
  - 2) about the person (persons) directly making (making) operation on processing of the goods;
  - 3) about the goods intended for processing, and products of such processing, and also about a waste and the rests (the name, a classification code by the Commodity nomenclature of foreign trade activities, quantity in the basic or additional units of measure according to the Commodity nomenclature of foreign trade activities, cost or its range);
  - 4) about operations on processing of the goods, about ways and terms of their fulfilment;

- 5) about the location of capacities with which use operations on processing of the goods are made;
  - 6) about norm of an exit of products of processing;
  - 7) about ways of identification of the foreign goods in products of their processing;
  - 8) about term of processing of the goods;
  - 9) about possibility of further use of a waste.
4. The documents confirming declared data are applied on the statement for processing of the goods.
  5. The customs body considers the statement and the documents enclosed to it within 15 days from the date of their acceptance. The customs body has the right to request of the third parties, and also at state structures the documents confirming data, specified regarding 3 present articles. The specified persons are obliged within 10 days from the date of inquiry reception to present required documents. Thus the customs body has the right to prolong term of consideration of the statement, but no more than till 30 days from the date of its acceptance.
  6. The customs body refuses delivery of the permission to processing of the goods for internal consumption only in case at filing of application the customs applicant does not observe requirements and conditions of application of a customs procedure of processing for the internal consumption, established by the customs legislation of the Customs union and the legislation of the Russian Federation on customs business, and also in case of acceptance by customs body of the decision on refusal in the coordination of norms of an exit of products of processing and processing term.
  7. Refusal of customs body in delivery of the permission to processing of the goods for internal consumption should be proved and *мотивированным*. The customs body notifies the customs applicant on the specified refusal in writing.

**Article 271. A response and cancellation of the permission to processing of the goods for internal consumption**

1. The permission to processing of the goods for internal consumption can be withdrawn customs body, if:
  - 1) the customs applicant does not observe the requirement and a condition of

application of a customs procedure of processing for the internal consumption, established by the customs legislation of the Customs union and the legislation of the Russian Federation on customs business;

- 2) at its reception data concerning the foreign goods, products of their processing, the rests and a waste, norms of the exit which statement has led to understating of the sums of the customs duties, except for a case specified regarding 6 present articles have been declared.
2. Before decision-making on a response of the permission to processing of the goods for internal consumption the customs body directs to the customs applicant in writing the notification message about a possible response of the permission to processing of the goods for internal consumption with instructions of the reasons of a response. If within 10 working days from the date of reception of the notification message the customs applicant does not take measures on elimination of the reasons of a response of the permission to processing of the goods for the internal consumption, the specified permission responds customs body.
3. The decision of customs body on a response of the permission to processing of the goods for internal consumption operates from the date of acceptance by customs body of the decision on a response of the permission to processing of the goods for internal consumption.
4. At a response of the permission to processing of the goods for internal consumption the premise of the foreign goods under a customs procedure of processing for internal consumption according to the withdrawn permission to processing is not supposed.
5. At a response of the permission to processing of the goods for internal consumption the customs applicant is obliged to pay concerning the foreign goods which placed under a customs procedure of processing for internal consumption and have been not processed at date of a response of the specified permission, the import customs duties or to take out such goods for limits of customs territory of the Customs union according to a re-export customs procedure. Concerning the foreign goods placed under a customs procedure of processing for internal consumption and processed at date of a response of the specified permission for processing of the goods, it is supposed to finish a customs procedure of processing for internal consumption in an order established by chapter 36

of the Customs code of the Customs union.

6. The permission to processing of the goods for internal consumption can be cancelled customs body if at its reception obviously doubtful data concerning the goods, products of their processing, the rests and a waste, norms of the exit which statement has led to understating of the sums of customs payments have been declared.
7. The decision of customs body on cancellation of the permission to processing of the goods for internal consumption operates from the date of delivery of the permission to processing of the goods for internal consumption.
8. Customs bodies from the date of decision-making on cancellation of the permission to processing of the goods for internal consumption stop fulfilment of customs operations concerning the foreign goods, products of processing, the rests and a waste in connection with cancellation of the permission to processing of the goods for internal consumption.
9. At cancellation of the permission to processing of the goods for internal consumption within 10 days from the date of decision-making on cancellation the import customs duties concerning the foreign goods which placed under a customs procedure of processing for internal consumption and have been not processed at date of acceptance of the specified decision are subject to payment.
10. The form and a response order, the form and an order of cancellation of the permission to processing of the goods for internal consumption are established by the federal enforcement authority authorised in the field of customs business.

**Article 272. The account of the goods at application of a customs procedure of processing for internal consumption. The reporting about application of a customs procedure of processing for internal consumption**

1. The customs applicant, and also the persons who are carrying out processing of the goods, placed under a customs procedure of processing for internal consumption, are obliged to keep account the goods.
2. The account of the goods is conducted according to requirements of the legislation of the Russian Federation on conducting the accounting and tax account.
3. If during term of processing of the goods the same foreign goods are imported by

several commodity parties, the account of such goods for the customs purposes is conducted proceeding from the assumption that the goods which are imported into earlier terms, are used by the first for their processing.

4. The rule provided by a part of 3 present articles, is not applied, if established in the permission to processing the way of identification of the foreign goods in products of their processing assumes necessity of comparison of the concrete foreign goods with that product of processing at which manufacturing these foreign goods were used. The customs applicant has the right to refuse use of this rule if it is incompatible with methods of accounting applied by it.
5. The customs applicant of the goods is not more rare than an once in three months represents to customs body the reporting containing data on performance of requirements and conditions of application of a customs procedure of processing for internal consumption according to parts of 7 and 8 articles 177 of the present Federal law.
6. If the foreign goods are imported into the Russian Federation by several commodity parties, definitive adjustment of quantity of products of the processing, specified in the permission to processing of the goods for internal consumption, is made not later than 30 days from the date of the expiry of the term of processing for internal consumption.

#### **Article 273. End of action of a customs procedure of processing for internal consumption**

Not later than day of the expiry of the term of processing of the goods products of processing and the goods, not подвергшиеся to operations on processing, should be placed under a customs procedure of release for internal consumption in an order provided by articles 273, 275 and 276 Customs codes of the Customs union.

### **Chapter 34. The Customs procedure of time import (admission)**

#### **Article 274. The maintenance of a customs procedure of time import (admission) and a condition of a premise of the goods under a customs procedure**

The maintenance of a customs procedure of time import (admission) and condition of a



premise of the goods under a customs procedure are defined accordingly by articles 277 and 278 Customs codes of the Customs union.

**Article 275. Using and the order temporarily imported goods**

1. Using and the order the goods placed under a customs procedure of time import (admission), is carried out with observance of the restrictions established by article 279 of the Customs code of the Customs union.
2. Temporarily imported goods should be in actual possession and using of the customs applicant, except for the cases established by articles 276 and 277 present Federal laws.

**Article 276. Transfer by the customs applicant of temporarily put goods in possession and using to other person without the permission of customs body**

1. Transfer by the customs applicant of temporarily put goods in possession and using to other person without the permission of customs body is supposed with a view of, established by subparagraph 1 of point 3 of article 279 of the Customs code of the Customs union, and also:
  - 1) in case of time import of the multitarround (returnable) container intended for packing and protection of the goods, assumed to realisation and a turn if according to the foreign trade contract given or similar (the same type and approximately equal cost) the container is subject to return;
  - 2) with a view of carrying out of tests, researches, testing, check, carrying out of experiences or experiments with temporarily imported goods or their uses during tests, researches, testings, checks, carrying out of experiences or experiments;
  - 3) in other purposes defined by the Government of the Russian Federation.
2. By transfer of temporarily put goods in possession and using to other person the customs applicant is obliged to notify in writing in any form customs body in which the premise of these goods under a customs procedure was made, having specified the name and the address of the person to which the goods are transferred, the purposes of their transfer, and also the location of the goods if cost of such goods exceeds 500 000 roubles.
3. Transfer of temporarily imported goods to other person without the permission of

customs body does not release the customs applicant of a customs procedure of time import (admission) from observance of requirements and the conditions established by chapter 37 of the Customs code of the Customs union. The persons, are transferred by which customs applicant in possession and using temporarily imported goods, bear a solidary duty with the customs applicant on payment of customs payments at a rate of the sums of customs payments subject to payment.

4. The customs body has the right to request according to point 2 of article 98 of the Customs code of the Customs union documents and data on the actual location of temporarily imported goods and in case of transfer of such goods according to a part of 1 present article to other person of data on such person in written and (or) electronic forms, and also to establish term of their representation which should be sufficient for representation of required documents and data.

**Article 277. Transfer by the customs applicant of temporarily put goods in possession and using to other person with the permission of customs body**

1. Transfer by the customs applicant of temporarily put goods in possession and using to other person with the permission of customs body is supposed in the cases which have been not specified in article 276 of the present Federal law.
2. Transfer by the customs applicant of temporarily put goods in possession and using to other person is supposed from the written permission of customs body provided that this person incurs obligations on the further observance of requirements and the conditions of time import established by the customs legislation of the Customs union and the legislation of the Russian Federation about customs business.
3. The customs applicant transferring temporarily imported goods, should pay the customs duties, taxes for the period when it used the goods according to a customs procedure of time import (admission) if for this period there have come the events involving a duty of payment of the customs duties, taxes.
4. If observance of a customs procedure of time import is provided with the guarantees provided by article 227 of the present Federal law, the person to whom temporarily imported goods are transferred, should make corresponding papers on the name.
5. The person to whom temporarily imported goods are transferred, has the rights and

performs duties on use of a customs procedure of time import which are established by chapter 37 of the Customs code of the Customs union and the legislation of the Russian Federation on customs business, from the date of acceptance by customs body of the decision on transfer of temporarily imported goods.

**Article 278. Term of time import of the goods**

1. Term of time import (admission) of the goods is established by customs body on the basis of the statement of the customs applicant proceeding from the purposes and circumstances of such import within the term established by article 280 of the Customs code of the Customs union.
2. On *мотивированному* to the statement of the customs applicant term of time import (admission) can be prolonged within the term specified regarding 1 present article.
3. The customs body considers the statement for prolongation of term of time import within 10 working days and informs the customs applicant on prolongation of term or about refusal in its prolongation. The customs body has the right to refuse prolongation of term of time import (admission) only in case the customs applicant does not observe the requirement and a condition of application of a customs procedure of the time import, established by the legislation of the Russian Federation on customs business.
4. Refusal of customs body in prolongation of term of time import (admission) should be proved and *мотивированным*. The customs body notifies the customs applicant on the specified refusal in writing.

**Article 279. Temporary import (admission) of scientific or commercial samples**

1. The goods temporarily imported into the Russian Federation for carrying out with them of tests, researches, testings, checks, carrying out of experiences, experiments or demonstration or use during tests, researches, testing, check, carrying out of experiences, experiments or demonstration (further - scientific or commercial samples), are subject to customs declaring in the simplified order according to positions of present article.
2. The government of the Russian Federation has the right to establish the maximum quantity and (or) the maximum cost of the goods temporarily imported as scientific or

commercial samples by one person simultaneously or during the certain period of time, according to certificates of the customs legislation of the Customs union.

3. The customs applicant has the right to declare a customs procedure of destruction concerning temporarily imported scientific or commercial samples according to positions of chapter 39 of the present Federal law, including in cases if scientific or commercial samples have appeared are destroyed or damaged at carrying out with them of tests, researches, testing, check, carrying out of experiences, experiments or demonstration or at their use during tests, researches, testing, check, carrying out of experiences, experiments or demonstration.
4. The government of the Russian Federation establishes the inventory in case of which time import as scientific or commercial samples end of a customs procedure of time import (admission) is not supposed by a premise under a destruction customs procedure according to a part of 3 articles 296 of the present Federal law if they have appeared are destroyed or damaged at carrying out with them of tests, researches, testing, check, carrying out of experiences, experiments or demonstration or at their use during tests, researches, testing, check, carrying out of experiences, experiments or demonstration.
5. The scientific or commercial samples temporarily imported into the Russian Federation in personal luggage of the passenger, express mail, and also the scientific or commercial samples which cost does not exceed 300 000 roubles, at will of the customs applicant can be declared in the simplified order with application as the customs declaration of the written statement of the organisation - the addressee of scientific or commercial samples. The form of such statement is established by the federal enforcement authority authorised in the field of customs business.
6. Scientific or commercial samples have the right to place scientific institutions and the economic societies created by them under a customs procedure of time import (admission), using as the proof of mission of the goods the written statement of the scientific institution made in any form and containing data on scientific or commercial samples and the description of circumstances of moving of scientific or commercial samples through customs border of the Customs union. Other persons confirm mission of scientific or commercial samples by representation in customs body of the contract with the foreign person if in it the information on the purpose of import of the scientific

or commercial samples, the confirmed plans (programs) of researches contains at their presence or other documents on economic activities of the person in which the information on carrying out of tests, researches, testing, check, carrying out of experiences, experiments or demonstration contains.

7. The scientific institution status proves to be true its constituent documents. The government of the Russian Federation has the right to establish criteria of reference of the organisations to scientific institutions or to define the federal enforcement authority authorised on acknowledgement of the organisation of its status of scientific institution.
8. Term of release of scientific or commercial samples at their time import (admission) makes four hours from the moment of acceptance of the customs declaration under condition of representation simultaneously with the customs declaration of all necessary documents, except for cases when according to the present Federal law separate documents can be presented after release of the goods. The government of the Russian Federation the inventory which term of release can make about one working day following day of registration of the customs declaration can be established. In the specified terms customs bodies if necessary carry out check of the customs declaration, the goods and documents on them.

**Article 280. End and stay of action of a customs procedure of time import (admission)**

End and stay of action of a customs procedure of time import (admission) is carried out according to article 281 of the Customs code of the Customs union.

Chapter 35. The Customs procedure of time export

**Article 281. The maintenance of a customs procedure of time export and a condition of a premise of the goods under a customs procedure**

The maintenance of a customs procedure of time export and condition of a premise of the goods under a customs procedure are established accordingly by articles 285 and 286 Customs codes of the Customs union.

### **Article 282. Term of time export of separate categories of the goods**

1. Term of time export of the goods is established by customs body on the basis of the statement of the customs applicant proceeding from the purposes and circumstances of such export, except for a case provided by a part of 4 present articles. Under the written statement of the customs applicant term of time export of the goods can be prolonged customs body taking into account positions of parts 4 and 5 present articles.
2. The customs body considers the statement for prolongation of term of time export within 10 working days and informs the customs applicant on prolongation of term or about refusal in its prolongation. The customs body has the right to refuse prolongation of term of time export only in case the customs applicant does not observe the requirement and a condition of application of a customs procedure of the time export, established by chapter 38 of the Customs code of the Customs union and the legislation of the Russian Federation on customs business.
3. Refusal of customs body in prolongation of term of time export should be proved and *мотивированным*. The customs body notifies the customs applicant on the specified refusal in writing.
4. According to point 2 of article 288 of the Customs code of the Customs union for separate categories of the goods depending on the purposes of their export for limits of customs territory of the Customs union, and also for the goods which return import at time export is obligatory according to the legislation of the Russian Federation, deadlines of time export are established by the Government of the Russian Federation.
5. In case of transfer to the foreign person of the property right to temporarily taken out goods in which relation the legislation of the Russian Federation does not establish compulsion of their return on territory of the Russian Federation, term of time export of these goods is not subject to prolongation, and the goods are subject to a premise under an export customs procedure.

### **Article 283. Temporary export of scientific or commercial samples**

1. The scientific or commercial samples who are temporarily taken out from the Russian Federation for limits of the Customs union for carrying out with them of tests, researches, testings, checks, carrying out of experiences, experiments or demonstration or use

during tests, researches, testing, check, carrying out of experiences, experiments or demonstration, are subject to customs declaring in the simplified order according to positions of present article.

2. The scientific or commercial samples who are temporarily taken out from the Russian Federation for limits of the Customs union in personal luggage of the passenger, express mail, and also the scientific or commercial samples which cost does not exceed 300 000 roubles, at will of the customs applicant can be declared in the simplified order with application as the customs declaration of the written statement of the organisation - the sender of scientific or commercial samples. The form of such statement is established by the federal enforcement authority authorised in the field of customs business.
3. Temporary export of scientific or commercial samples has the right to carry out scientific institutions and the economic societies created by them, using as the proof of mission of the goods the written statement of the scientific institution made in any form and containing data on scientific or commercial samples and the description of circumstances of moving of scientific or commercial samples through customs border of the Customs union.
4. Other persons confirm mission of scientific or commercial samples by representation in customs body of the contract with the foreign person if in it the information on the purpose of export of the scientific or commercial samples, the confirmed plans (programs) of researches contains at their presence or other documents in which the information on carrying out of tests, researches, testing, check, carrying out of experiences, experiments or demonstration contains.
5. The scientific institution status proves to be true in an order provided by a part of 7 articles 279 of the present Federal law.
6. Term of release of scientific or commercial samples at their time export makes four hours from the moment of acceptance of the customs declaration under condition of representation simultaneously with the customs declaration of all necessary documents, except for cases if according to the present Federal law separate documents can be presented after release of the goods. The government of the Russian Federation the inventory which term of release can make about one working day following day of registration of the customs declaration can be established. In the specified terms customs

bodies if necessary carry out check of the customs declaration, the goods and documents on them.

**Article 284. End of a customs procedure of time export of the goods**

1. End of a customs procedure of time export of the goods is carried out according to article 289 of the Customs code of the Customs union.
2. At time export of the goods under the statement of the customs applicant the customs body defines identification signs of the goods and specifies them in documents of the customs applicant. At return import (реимпорте) the earlier temporarily taken out goods the customs body checks coincidence of identification signs. At coincidence of the specified signs and absence of direct proofs of substitution of the goods customs bodies have not the right to refuse a premise of the goods under a customs procedure реимпорта.

Chapter 36. The Customs procedure реимпорта

**Article 285. The customs procedure maintenance реимпорта and conditions of a premise of the goods under a customs procedure**

The customs procedure maintenance реимпорта and conditions of a premise of the goods under a customs procedure are defined by articles 292 and 293 Customs codes of the Customs union.

**Article 286. An order of prolongation of term реимпорта the goods**

1. Term prolongation реимпорта categories of the goods confirmed by the decision of the Commission of the Customs union for which premise term under a customs procedure реимпорта can exceed the term established by the Customs code of the Customs union is supposed.
2. For prolongation of term of a premise under a customs procedure реимпорта the categories of the goods specified regarding 1 present article the customs applicant not later than 30 days about day of declaring of the goods to customs body addresses with мотивированным the inquiry made in any written form, in the federal enforcement



authority authorised in the field of customs business, with a statement of circumstances of export of the goods for limits of customs territory of the Customs union according to a customs procedure of export or a re-export customs procedure.

3. Following documents should be enclosed to inquiry:

- 1) the customs declaration accepted by customs body of the Russian Federation at export of the goods for limits of customs territory of the Customs union;
- 2) the documents confirming circumstances of export of the goods for limits of customs territory of the Customs union;
- 3) the documents confirming date of crossing by the goods of customs border of the Customs union;
- 4) the documents containing data on operations on repair of the goods if such operations were made with the goods outside of customs territory of the Customs union.

4. The inquiry about term prolongation реимпорта is considered by the federal enforcement authority authorised in the field of customs business, no more than 30 days. If all documents containing data, specified regarding 3 present articles, structural division of the federal enforcement authority authorised in the field of customs business which competence includes questions of application of customs procedures are presented not, within 10 days from the date of inquiry reception in writing notifies the customs applicant on necessity of representation of the additional documents containing specified data. After representation in the federal enforcement authority authorised in the field of customs business, additional documents the inquiry about term prolongation реимпорта the goods is considered within 15 days from the date of their representation.

5. The decision on term prolongation реимпорта the goods is accepted by the chief of structural division of the federal enforcement authority authorised in the field of customs business which competence includes questions of application of customs procedures, or the person, its replacing.

6. The decision on term prolongation реимпорта the goods is possible to data of the customs applicant and customs body in which region of activity declaring of the goods according to a customs procedure реимпорта will be made.

7. In default in term prolongation реимпорта the goods to the customs applicant the letter with a statement of the reason (reasons) of refusal is sent.

**Article 287. Return (offset) of the sums of the export customs duties**

1. Concerning the goods specified in subparagraph 1 of point 1 of article 293 of the Customs code of the Customs union, placed under a customs procedure реимпорта, return (offset) of the paid sums of the export customs duties if the specified goods are placed under a customs procedure реимпорта not later than six months from the date of, a premise of such goods following day under an export customs procedure is made.
2. Return (offset) of the paid sums of the export customs duties is made by customs bodies in an order established by chapter 17 of the present Federal law.

**Article 288. Payment of the sums of the import customs duties, taxes, grants and other sums at a premise of the goods under a customs procedure реимпорта**

1. At a premise of the goods under a customs procedure реимпорта are subject to payment into the account of Federal exchequer, and in the cases established by the international contract of member states of the Customs union, - into the account defined by this international contract:
  - 1) the sums of the import customs duties, taxes and (or) percent from them if the sums of such duties, taxes and (or) percent were not raised from them or have been returned in connection with export of the goods for limits of customs territory of the Customs union;
  - 2) the sums of internal taxes, grants and other sums not paid or received expressly or by implication as payments, privileges or возмещений in connection with export of the goods for limits of customs territory of the Customs union.
2. The duty on payment of the sums of the import customs duties, taxes, internal taxes, grants and other sums concerning the goods placed under a customs procedure реимпорта, arises at the customs applicant from the moment of registration by customs body of the customs declaration.
3. The duty on payment of the sums of the import customs duties, taxes, internal taxes, grants and other sums stops at the customs applicant in cases:

- 1) payments of the sums of the import customs duties, taxes, internal taxes, grants and other sums in the sizes established according to the present Federal law;
  - 2) refusal in release of the goods according to a customs procedure реимпорта.
4. The sums of the import customs duties, taxes are estimated by the rules established by article 251 of the Customs code of the Customs union for definition of the sums subject to payment of the customs duties, taxes at a premise of products of processing under a customs procedure of release for internal consumption.
5. The sums of internal taxes are estimated proceeding from the rates operating at date of registration of the customs declaration at export for limits of customs territory of the Customs union of the goods, and customs cost of the goods and (or) their quantities which are defined at export of the goods for limits of customs territory of the Customs union. If at the statement of a customs procedure of export concerning the taken out goods customs cost of the goods was not defined and not declared, for calculation of the sum of internal taxes the price which is actually paid or subject to payment for these goods, specified in the invoice issued in connection with the transaction of purchase and sale at export of the goods, counted in currency of the Russian Federation in an order established by the present Federal law, at date of registration of the customs declaration at export of the goods for limits of customs territory of the Customs union is used. At the statement concerning the specified goods of a customs procedure of export in connection with other transactions the cost of these goods resulted in commercial or other documents, concerning these goods is used at their export, counted in currency of the Russian Federation in an order established by the present Federal law, at date of registration of the customs declaration at export of the goods for limits of customs territory of the Customs union.
6. The order of calculation of the sums of grants and other sums which have been not specified in parts of 4 and 5 present articles, is defined by the Government of the Russian Federation. The government of the Russian Federation has the right to define cases when along with the specified sums percent are raised from them under rates of refinancing of the Central bank of the Russian Federation.
7. The import customs duties, taxes, internal taxes, grants and other sums are subject to payment before release of the goods according to a customs procedure реимпорта.

8. The sums of the import customs duties, taxes, internal taxes, grants both other sums and percent about them provided by present article, are paid in an order established by the Customs code of the Customs union and the present Federal law for collection of customs payments.

### Chapter 37. A re-export Customs procedure

#### **Article 289. The maintenance of a customs procedure of re-export and a condition of a premise of the goods under a customs procedure**

The maintenance of a customs procedure of re-export and condition of a premise of the goods under a customs procedure are defined accordingly by articles 296 and 297 Customs codes of the Customs union.

#### **Article 290. Features of transportation of the goods placed under a customs procedure of re-export**

Export of the goods placed under a customs procedure of re-export, for limits of customs territory of the Customs union is carried out under customs control with reference to procedure of customs transit as it should be and on conditions which are established by chapter 32 of the Customs code of the Customs union and chapter 29 of the present Federal law.

#### **Article 291. Return (offset) of the sums of the import customs duties, taxes**

Concerning the goods, before placed under a customs procedure of release for internal consumption and placed under a re-export customs procedure according to the conditions established by subparagraph 2 of article 297 of the Customs code of the Customs union, and actually taken out for limits of customs territory of the Customs union, return (offset) of the paid sums of the import customs duties, taxes to an order established by chapter 17 of the present Federal law is made.

## Chapter 38. The Customs procedure of duty-free trade

### **Article 292. The maintenance of a customs procedure of duty-free trade and a condition of a premise of the goods under a customs procedure**

The maintenance of a customs procedure of duty-free trade and condition of a premise of the goods under a customs procedure are defined by articles 302 and 303 Customs codes of the Customs union.

### **Article 293. Duty free shops**

1. Duty free shop premises can consist of trading floors, subsidiary premises, warehouses.
2. Requirements to an arrangement, arrangement and the duty free shop equipment are established by article 84 of the present Federal law.
3. The owner of duty free shop is obliged to keep account and represent the reporting concerning the goods placed under a customs procedure of duty-free trade, according to article 59 of the present Federal law.

### **Article 294. The organisation of duty-free trade for separate categories of persons**

1. The order of the organisation of duty-free trade for the foreign diplomatic representatives equal to them of representations of the international organisations, consular establishments, and also the diplomatic agents equal to them, consular officials and members of their families who live together with them, defines the Government of the Russian Federation.
2. The government of the Russian Federation establishes requirements to an arrangement, arrangement and the equipment of the duty free shops specified regarding 1 present article.

## Chapter 39. A destruction Customs procedure

### **Article 295. The maintenance of a customs procedure of destruction and a condition of a premise of the goods under a customs procedure**

The maintenance of a customs procedure of destruction and condition of a premise of the goods under a customs procedure are defined accordingly by articles 307 and 308 Customs codes of the Customs union.

### **Article 296. The permission of customs body to a premise of the goods under a destruction customs procedure**

1. The premise of the goods under a destruction customs procedure is supposed with the permission of customs body.
2. For reception of the permission to a premise of the goods under a customs procedure of destruction the person who according to article 186 of the Customs code of the Customs union can be the customs applicant of the goods, submits the written statement in which the name and a code of the goods by the Commodity nomenclature of the foreign trade activities, liable to destruction are specified, their quantity, cost, the location, an assumed way, a place and destruction date, and also a summary of the reasons on which the customs applicant deduces the goods from a turn.
3. In cases if under a destruction customs procedure the goods which have appeared are located are destroyed, irrevocably lost or damaged owing to failure or action of force majeure or owing to carrying out with commercial or scientific samples of the operations specified regarding 5 present articles, the customs applicant informs a place and date when there were specified events in the statement, and also informs on a waste formed as a result of destruction (their name, quantity, cost (at possibility of further commercial use of a waste), and about possibility of commercial use of such waste.
4. Concerning the goods stored under customs locks, the destruction customs procedure can be declared the owner of a customs warehouse.
5. On the statement on a premise of the goods under a customs procedure of destruction the customs applicant applies the conclusion of the federal enforcement authority authorised by the Government of the Russian Federation, about destruction possibility, a

way and a place of destruction of the goods, except for a case if the goods are irrevocably lost owing to failure or force majeure action. As the conclusion about destruction possibility, a way and a place of destruction of the goods can be used:

- 1) in case the goods are destroyed or damaged at carrying out with them of tests, researches, testings, checks, carrying out of experiences, experiments or demonstration or at their use during tests, researches, testing, check, carrying out of experiences, experiments or demonstration, - the certificate about the destruction, given out by the organisation conducting specified tests, researches, testings, check, experiences, experiments or demonstration of the given goods;
  - 2) the licence for carrying out of operations on destruction (recycling) with a corresponding category of the goods, given out to the organisation from which the customs applicant concludes the contract on destruction (recycling) of the given goods.
6. Simultaneously with the statement the customs applicant represents the documents confirming circumstances, specified regarding 3 present articles. At a premise under a customs procedure of destruction of scientific or commercial samples which have appeared are destroyed or damaged at fulfilment with them of the operations specified regarding 5 present articles, the documents made for conducting of the accounting report, and an extract concern such documents from accounting documents.
7. The customs body considers the statement of the customs applicant in the terms which are not exceeding terms of release of the goods, established by article 196 of the Customs code of the Customs union.
8. The customs body has the right to refuse a premise of the goods under a destruction customs procedure in cases:
- 1) непредставления in customs body of the documents provided by present article;
  - 2) detection of the goods which are specified regarding 3 present articles and in which relation the destruction customs procedure, without the damages declared by the customs applicant, or an establishment of the facts of realisation of the goods or their transfer to the third parties is declared.

**Article 297. Destruction of the goods**

1. Term of destruction of the goods is established by customs body on the basis of the statement of the customs applicant proceeding from time necessary for carrying out of operations on destruction of the given kind of the goods in the declared way, and time necessary for transportation of the goods from their location in a place of destruction.
2. The place of destruction of the goods is defined by the customs applicant according to requirements of the legislation of the Russian Federation about preservation of the environment.
3. After destruction of the goods the customs applicant is obliged to present to customs body confirming documents (certificates or reports on destruction or recycling, other documents made at destruction or recycling according to the legislation of the Russian Federation or developed practice).

**Article 298. Monitoring procedure by customs bodies**

1. Customs bodies according to positions of the Customs code of the Customs union and the present Federal law carry out customs control over the goods placed or placed under a customs procedure of destruction, applying management system risks.
2. In cases if officials of customs bodies carry out visual supervision over process of destruction (recycling) of the goods, confirming to destruction of the goods the statement under the form is drawn up and is perfectly in order, which are defined by the federal enforcement authority authorised in the field of customs business.

**Chapter 40. The Customs procedure of refusal in favour of the state****Article 299. The maintenance of a customs procedure of refusal in favour of the state and a condition of a premise of the goods under a customs procedure of refusal in favour of the state**

The maintenance of a customs procedure of refusal in favour of the state and a condition of a premise of the goods under the specified procedure are defined accordingly by articles 310 and 311 Customs codes of the Customs union.



**Article 300. An order of a premise of the goods under a customs procedure of refusal in favour of the state**

1. The premise of the goods under a customs procedure of refusal in favour of the state is supposed with the permission of customs body.
2. For reception of the permission the person who according to article 186 of the Customs code of the Customs union can be the customs applicant of the goods, submits the written statement in which the name and a code of the goods by the Commodity nomenclature of foreign trade activities, their quantity, cost, the location, and also a summary of the reasons on which the customs applicant refuses the goods in favour of the state are specified.
3. The customs body considers the statement on a premise of the goods under a customs procedure of refusal in favour of the state and the documents enclosed to it and the decision on delivery of the permission or on refusal in such delivery within 10 days from the date of statement acceptance makes.

**Article 301. The order the goods placed under a customs procedure of refusal in favour of the state**

1. Refusal of the goods in favour of the state should not entail any expenses which cannot be compensated at the expense of the means obtained from realisation of the goods for state structures of the Russian Federation.
2. The goods placed under a customs procedure of refusal in favour of the state, are transferred to the federal enforcement authority authorised by the Government of the Russian Federation on the organisation of realisation, destruction or processing (recycling) of the property turned into the property of the state, according to article 187 of the present Federal law.

**Article 302. Responsibility for application of a customs procedure of refusal in favour of the state**

Responsibility for legitimacy of the order the goods by their premise under a customs procedure of refusal in favour of the state is born by the customs applicant. Customs bodies do not compensate any property claims of the persons possessing powers

concerning the goods which the customs applicant has refused in favour of the state.

#### Chapter 41. A special customs procedure

##### **Article 303. The maintenance of a special customs procedure and a condition of a premise of the goods under a customs procedure**

1. A special customs procedure - procedure at which separate categories of the goods under the list established by the Commission of the Customs union, are imported into the Russian Federation or are taken out from the Russian Federation with outright release of such goods from the customs duties, taxes, and also without application of measures of not tariff regulation.
2. Requirements and conditions of a premise of the goods under a special customs procedure, and also restrictions on using and the order the goods placed under a special customs procedure, are defined by the Government of the Russian Federation if other is not established by the customs legislation of the Customs union.
3. Return of the paid sums of the customs duties, taxes, and also clearing of payment, return or compensation of internal taxes at a premise of the goods under a special customs procedure are not made, except for a case if the selected special customs procedure is changed to an export customs procedure.

##### **Article 304. Customs declaring of the goods at their premise under a special customs procedure**

Order of customs declaring of the goods, the list of data which are subject to instructions in the declaration on the goods at their premise under a special customs procedure, and also the list of documents which should be represented by the customs applicant simultaneously with the declaration on the goods, are established by the federal enforcement authority authorised in the field of customs business, according to the customs legislation of the Customs union and the legislation of the Russian Federation on customs business.

## Section VII

### Features of fulfilment of customs operations Concerning separate categories of the goods

#### Chapter 42. Measures on protection of the rights to objects of intellectual property

##### **Article 305. The bases of acceptance of measures on protection of the rights to objects of intellectual property customs bodies**

1. Customs bodies take measures on protection of the rights to the objects of intellectual property connected with stay of release of the goods, according to chapter 46 of the Customs code of the Customs union and the present chapter.
2. Measures on protection of the rights to objects of intellectual property are accepted concerning the goods containing objects of the copyright and the adjacent rights, trade marks, service marks and names of places of an origin of the goods (further - object of intellectual property), included under the statement of the legal owner in the customs register of objects of intellectual property. Customs bodies have the right to take measures on protection of the rights to objects of intellectual property without the statement of the legal owner according to the present chapter.

##### **Article 306. Filing of application the legal owner and an order of its consideration**

1. The legal owner having the sufficient bases to believe that infringement of its rights according to the legislation of the Russian Federation in connection with import of the goods to the Russian Federation or their export from the Russian Federation can take place or at fulfilment of other actions with the goods which are under customs control, has the right to submit to the federal enforcement authority authorised in the field of customs business, the statement for inclusion of corresponding object of intellectual property in the customs register of objects of intellectual property. The actions provided by the customs legislation of the Customs union and the present Federal law, on behalf of the legal owner its representative can carry out.

2. The statement for inclusion of object of intellectual property in the customs register of objects of intellectual property should contain data:
  - 1) about the legal owner and in case the statement moves its representative, also about the representative;
  - 2) about object of intellectual property;
  - 3) about the goods which import to the Russian Federation or their export from the Russian Federation or fulfilment with which other actions during their finding under customs control, according to the legal owner, attracts infringement of its rights, detailed enough that customs bodies could reveal such goods;
  - 4) about term during which customs bodies will take the measures connected with stay of release of the goods.
3. The documents confirming presence of the right to object of intellectual property are applied on the statement (the certificate, the contract on exclusive right alienation, the contract on granting of the exclusive licence, other documents which the legal owner can present to acknowledgement of the rights to objects of intellectual property) and if the statement moves the representative, is applied on the specified statement also the power of attorney which has been given out by the legal owner to such person. The legal owner (its representative) can put to the statement samples of the goods who can serve as acknowledgement available, in its opinion, the fact of infringement of its rights to objects of intellectual property.
4. The order of filing of application, the requirement to declared data and represented documents depending on a kind of object of intellectual property are defined by the federal enforcement authority authorised in the field of customs business.
5. The obligation of the legal owner is applied on the statement in writing about compensation of property harm which can be caused the customs applicant, the proprietor, the addressee of the goods or other persons in connection with stay of release of the goods.
6. The federal enforcement authority authorised in the field of customs business, considers the statement in time, not exceeding one month from the date of statement receipt, and the decision on acceptance of the measures connected with stay of release of the goods, or on refusal in acceptance of such measures and in inclusion of object of intellectual

property in the customs register of objects of intellectual property makes.

7. With a view of check of reliability presented by the legal owner (its representative) data the federal enforcement authority authorised in the field of customs business, has the right to request of the legal owner (its representative), the third parties, and also at state structures the documents confirming declared data. Required documents should be presented within 10 days from the date of inquiry reception. Thus the federal enforcement authority authorised in the field of customs business, has the right to prolong term of consideration of the statement, but no more than for one month.
8. Statement consideration can be suspended at *непредставлении* the legal owner (its representative) the requested documents having essential value for decision-making. Thus the general term of consideration of the statement cannot be more than three months. At *непоступлении* from the legal owner (its representative) requested documents the statement is considered withdrawn and to the further consideration is not subject, on what the legal owner is notified in the written or electronic form.
9. The decision on refusal in acceptance of the measures connected with stay of release of the goods, and in inclusion of object of intellectual property in the customs register of objects of intellectual property is accepted in case the presented documents do not confirm an accessory to the applicant of the rights to object of intellectual property or in case of representation by the applicant of doubtful data. The decision on refusal in inclusion of object of intellectual property in the customs register of objects of intellectual property is accepted also in case of non-observance by the legal owner of the requirement established by a part of 2 articles 307 of the present Federal law.
10. The legal owner is notified on the accepted decision in the written or electronic form within three days from the date of acceptance of such decision.
11. In case of change of the data specified in the statement or in documents applied on it, the legal owner (its representative) is obliged to inform immediately on it in the federal enforcement authority authorised in the field of customs business.

#### **Article 307. The customs register of objects of intellectual property**

1. The customs register of objects of intellectual property (further - the register) joins objects of the copyright, objects of the adjacent rights, trade marks, service marks and

names of places of an origin of the goods in which relation the federal enforcement authority authorised in the field of customs business, the decision on acceptance of the measures connected with stay of release of the goods is accepted. For inclusion in the register the payment is not raised. The register conducts the federal enforcement authority authorised in the field of customs business, in an order established by this body.

2. Objects of intellectual property in which relation the federal enforcement authority authorised in the field of customs business, the decision on acceptance of the measures connected with stay of release of the goods is accepted, join in the register provided that the legal owner provides execution of the obligation specified regarding 5 articles 306 of the present Federal law, the ways provided by the civil legislation of the Russian Federation. The legal owner has the right to present instead of maintenance of execution of the obligation the contract of insurance of risk of responsibility for a trespass in favour of the persons specified regarding 5 articles 306 of the present Federal law. Thus the sum of maintenance of the obligation or the insurance sum should be not less than 300 000 roubles.
3. At непредставлении the legal owner of the document confirming maintenance of the obligation, or the contract of insurance of risk of responsibility for a trespass within one month from the date of a notification message direction about the accepted decision on acceptance of the measures connected with stay of release of the goods, the federal enforcement authority authorised in the field of customs business, makes the decision on refusal in inclusion of object of intellectual property in the register.
4. The object of intellectual property is subject to an exception of the register in following cases:
  - 1) under the statement of the legal owner;
  - 2) at default by the legal owner of the conditions provided by a part of 2 present articles;
  - 3) at the termination of a right protection of object of intellectual property when due hereunder;
  - 4) if the legal owner during terms of stay of release of the goods has not addressed in authorised according to the legislation of the Russian Federation body for protection of the rights or has not addressed in customs body with the statement for cancellation

- of the decision for stay of release of the goods;
- 5) at revealing of the doubtful data presented at filing of application about inclusion of object of intellectual property in the register.
5. Changes can be made to the register on the basis of the information which have arrived:
- 1) from the legal owner (its representative) about change of the data specified in the statement for inclusion of object of intellectual property in the register or in documents applied on it;
  - 2) from law-enforcement or other state structures, and also from physical or legal bodies that the persons specified in the register as the legal owner, are deprived the rights or are limited in the rights to object of intellectual property.
6. Modification of the register is carried out on the basis of the decision of the federal enforcement authority authorised in the field of customs business.
7. Check of the arrived information on the basis of the decision of the federal enforcement authority authorised in the field of customs business, on what the legal owner can precede modification of the register and customs bodies are notified not later than one working day after acceptance of the corresponding decision. In carrying out of check acceptance of the measures connected with stay of release of the goods, containing such object of intellectual property, customs bodies is not carried out.
8. A term current, on which object of intellectual property it is brought in the register, can be suspended for time necessary for check, but no more than for two months.
9. The federal enforcement authority authorised in the field of customs business, provides publication of the data of the register in the official publications and their placing on the official site in a network "Internet" in the order established by it.

**Article 308. Stay of release of the goods containing objects of intellectual property, not brought in the register**

1. Release of the goods containing objects of intellectual property, not brought in the register has the right to stop customs bodies, at detection of signs of infringement of intellectual property rights and in the presence of the information on the legal owner (its representative) in territory of the Russian Federation. Customs bodies have the right to request of the legal owner the information necessary for realisation of powers, provided

by the present article. At stay of release of the goods according to the present article customs bodies not later than next day after day of stay of release of the goods inform on it the legal owner and the customs applicant.

2. Release of the goods stops for seven working days. The customs body has the right to prolong the specified term, but no more than for 10 working days if the legal owner has directed to customs body the reference in writing about such prolongation and has submitted to the federal enforcement authority authorised in the field of customs business, the statement for inclusion of corresponding object of intellectual property in the register according to article 306 of the present Federal law.
3. The legal owner has the right to receive the information on the goods in which relation the decision on release stay according to the present article was accepted from customs body, and also to take samples and samples of such goods.
4. The decision on stay of release of the goods is subject to cancellation before the expiry of the term of stay of release of the goods if the information available for customs body on the legal owner has not proved to be true or the legal owner (its representative) has addressed in customs body with the request for cancellation of such decision, and also in a case provided by article 310 of the present Federal law. If till the moment of the expiry of the term of stay of release of the goods the legal owner does not satisfy the conditions provided by a part of 2 present articles, or the authorised body the decision on withdrawal of the goods, on seizure or on their confiscation is not accepted, release of the goods is carried out in an order established by the customs legislation of the Customs union and the present Federal law.
5. The measures provided by present article, are not applied concerning the goods containing objects of intellectual property on which measures according to the present article earlier were taken.

**Article 309. Decision-making terms customs bodies at acceptance of the measures connected with stay of release of the goods**

Decisions of customs bodies on stay of release of the goods, on prolongation of term of stay of release of the goods, on cancellation of the decision on stay of release of the goods, and also on granting of the right to the information and sampling and samples are accepted



by customs body not later than a next working day from the date of detection of signs of infringement of intellectual property rights, receipt of the corresponding written reference or fulfilment of other action which is the basis for acceptance of the corresponding decision.

**Article 310. A premise of the goods, which release it is suspended, under a destruction customs procedure**

During term of stay of release of the goods according to article 331 of the Customs code of the Customs union or article 308 of the present Federal law the customs applicant in the presence of the written approval of the legal owner to destruction of the goods can declare a customs procedure of destruction of the goods which release is suspended. In this case the decision of customs body on stay of release of the goods is subject to cancellation.

**Chapter 43. Features of moving of the goods pipeline transport and on transmission lines**

**Article 311. Devices of the account of the goods moved by pipeline transport and on transmission lines**

1. The federal enforcement authority authorised in the field of customs business, together with the federal enforcement authority which is carrying out functions on development and realisation of a state policy and is standard-legal regulation in sphere of a fuel and energy complex, for the customs purposes defines the list of technologically caused places in which the devices of the account fixing moving of the goods, imported into the Russian Federation and taken out of the Russian Federation by pipeline transport and on transmission lines are established.
2. With a view of prevention of unapproved access and change of the information in indications of devices of the account of the goods moved by pipeline transport and on transmission lines, identification means can be imposed on such devices if they are located in territory of the Russian Federation, customs bodies in an order defined by federal enforcement authority, authorised in the field of customs business, together with the federal enforcement authority which is carrying out functions on development and

realisation of a state policy and is standard-legal regulation in sphere of a fuel and energy complex.

3. The order of definition of quantity of the goods moved on transmission lines, is established by the federal enforcement authority authorised in the field of customs business, together with the federal enforcement authority which is carrying out functions on development and realisation of a state policy and is standard-legal regulation in sphere of a fuel and energy complex.

**Article 312. Features of declaring and payment of the customs duties, taxes at moving of the goods by pipeline transport**

1. At import of the goods to the Russian Federation and their export from the Russian Federation pipeline transport supposes their time periodic customs declaring according to article 214 of the present Federal law taking into account the features provided by present article. Time periodic declaring is made by giving of the time customs declaration.
2. In the time customs declaration the statement of data proceeding from intentions of import or export of rough quantity of the goods during the period of time which is not exceeding period of validity of the foreign trade contract declared by the customs applicant, the conditional customs cost (estimation) defined according to quantity of the goods, planned to import to the Russian Federation or to export from the Russian Federation, and to their consumer properties and (or) provided by conditions of the foreign trade contract to an order of definition of the price of the specified goods at date of giving of the time customs declaration is supposed.
3. Giving of one time customs declaration on the goods which are imported or taken out by the same person, moving the goods according to conditions of one customs procedure within the limits of execution of obligations under several foreign trade contracts (including under different terms of delivery, pricings and payments) is supposed.
4. The time customs declaration moves the customs applicant for time, not exceeding one quarter, and on natural gas - one calendar year, not later than 20th date previous this period.

5. If during the period of time specified in the time customs declaration, the quantity of the goods specified in the time customs declaration accepted by customs body changes, giving of the additional time customs declaration prior to the beginning of moving of the goods declared in the additional time customs declaration is supposed.
6. Export of the goods during the period of time specified in the time customs declaration, in the quantity exceeding quantity of the goods, specified in the time customs declaration, without giving of the additional time customs declaration is not supposed.
7. The customs applicant is obliged to submit one or several properly filled full customs declarations on the goods which imported or have been taken out per every calendar month delivery of the goods. The full customs declaration should be submitted not later than 20th date following after calendar month of delivery of the goods. On мотивированному to the reference of the customs applicant the customs body prolongs term of giving of the full customs declaration, but no more than till 90 days. Prolongation of term of giving of the full customs declaration does not prolong terms of payment of the due sums of the customs duties, taxes.
8. If within calendar month declared to import or export in the time customs declaration the goods were not imported or actually were not taken out, the customs applicant is obliged to notify on it customs body in writing before the expiry of the term of giving of the full customs declaration.
9. The customs duties are paid for the goods which are taken out from the Russian Federation, per every calendar month delivery under the rates of the export customs duties operating on 15 date of delivery of the goods.
10. Not less than 50 percent of the sum of the export customs duties estimated proceeding from data, specified in the time customs declaration, it is paid not later than 20th date previous each calendar month of delivery. Thus calculation of the sums of the export customs duties is carried out proceeding from the quantity of the goods proportionally corresponding to one calendar month of delivery if in the time customs declaration the period of delivery exceeding one calendar month is specified.
11. At giving of the time customs declaration after the term established by a part of 4 present articles, the sums of the export customs duties are subject to payment not later than day of registration by customs body of the given customs declaration in full in the

sizes corresponding to the sums of the export customs duties which would be subject to payment at a premise of the goods under the export customs procedure, the customs body of the time customs declaration estimated at date of registration.

12. In case of giving of the additional time customs declaration according to a part 5 present articles the export customs duties are paid in full for the first calendar month of delivery not later than day of acceptance of such declaration if the time customs declaration moves in calendar month of delivery of the goods or after the term established by a part of 4 present articles. In other cases for the goods assumed to export from the Russian Federation, the export customs duties 10 and 13 present articles are subject to payment according to parts.
13. Not later than 20th date following after each calendar month of delivery, the rest of the sums of the export customs duties, estimated proceeding from the specified data on the taken out goods and the rate of the export customs duties operating on 15 date of delivery is paid. The course of foreign currencies to currency of the Russian Federation, operating at date of registration by customs body of the time customs declaration is thus applied. Thus calculation of the export customs duties proceeding from customs cost and quantity which have appeared are increased in comparison with specified in the time customs declaration, is not infringement and does not involve payment of fines and (or) attraction to administrative responsibility if the rule established by a part of 6 present articles, is not broken.
14. The duty on payment of the import customs duties, taxes concerning the goods moved by pipeline transport, arises at the customs applicant from the moment of registration by customs body of the time customs declaration or the full customs declaration.
15. The duty on payment of the import customs duties, taxes concerning the goods moved by pipeline transport, stops at the customs applicant in the cases established by point 2 of article 80 of the Customs code of the Customs union.
16. At import of the goods by pipeline transport the import customs duties, taxes are paid not later than 20th date previous each calendar month of delivery, proceeding from the data specified in the time customs declaration. For calculation and payment of customs payments rates of the customs duties, the taxes, operating on 15 date, previous month of delivery are applied.

17. The specified data on the goods imported per every calendar month delivery, are represented to customs body not later than 20th date following after each calendar month of delivery. If the sums of the customs duties subject to payment, taxes increase as a result of specification of data, surcharge of the sums should be carried out simultaneously with representation of the specified data. Fines in the specified case are not charged.
18. Return of unduly paid sums is carried out according to chapter 17 of the present Federal law.
19. At moving of the goods by pipeline transport of restriction are applied at date of acceptance of the time customs declaration.
20. At customs declaring of natural gas moved by pipeline transport for acknowledgement of its quantity and quality certificates about actual deliveries of the goods, made on the basis of the indications of devices of the account located in places, the foreign trade contracts defined by conditions on which basis such moving is carried out are used.

**Article 313. Features of declaring and payment of the customs duties, taxes at import and export of the goods on a transmission line**

1. To declaring are subject the imported and taken out actual quantity of the electric power and (or) balance-overflow as the algebraic sum of overflows of the electric power of opposite directions on interstate transmission lines per every calendar month. In the customs declaration (customs declarations) the quantity of the imported or taken out electric energy is underlined per every calendar month as balance-overflow of electric energy (the algebraic sum of overflows of electric energy of opposite directions on all interstate transmission lines of all classes of the pressure being in work, corrected on size available at moving of electric energy of losses to electric networks) either the separately actually imported or taken out quantity of the electric power corrected on size available at moving of electric energy of losses in electric networks.
2. The federal enforcement authority authorised in the field of customs business, in coordination with the federal enforcement authority which is carrying out functions on development and realisation of a state policy and is standard-legal regulation in sphere of a fuel and energy complex, establishes the list of the data which are subject to

representation in customs bodies at moving of electric energy on transmission lines through customs territory of the Customs union in the conditions of parallel work of power supply systems, according to point 2 of article 339 of the Customs code of the Customs union.

3. Payment of customs payments concerning imported into the Russian Federation and the goods taken out from the Russian Federation moved on transmission lines, is made by the rules established by section II of the present Federal law.

#### **Article 314. Maintenance of payment of the customs duties, taxes**

1. At moving of the goods by pipeline transport and on transmission lines the customs body has the right to demand granting of maintenance of payment of the customs duties, taxes in cases:
  - 1) if the customs applicant carries out the foreign trade activity less than one year;
  - 2) if the customs applicant has not executed requirements on payment of customs payments in the terms established by given requirements;
  - 3) if the customs applicant has not executed decisions on affairs about administrative offences in the field of customs business.
2. The size of maintenance is defined according to article 88 of the Customs code of the Customs union.

### **Chapter 44. Import and export of vehicles of the international transportation**

#### **Article 315. Import to the Russian Federation and export from the Russian Federation of vehicles of the international transportation, spare parts and the equipment and supplies**

1. Import to the Russian Federation and export from the Russian Federation of vehicles of the international transportation are carried out according to chapter 48 of the Customs code of the Customs union. Duration of parking of vehicles of the international transportation in places of arrival in the Russian Federation and in places of departure from the Russian Federation for carrying out of customs operations concerning air and a railway transportation should not exceed time established by the technological schedule

of service of the aircraft of given type or technological process of work of railway station accordingly if the carrier fulfils the requirements established by the customs legislation of the Customs union and the legislation of the Russian Federation about customs business.

2. Spare parts and the equipment which are intended for repair, maintenance service or operation of a vehicle of the international transportation, are imported into the Russian Federation and taken out from the Russian Federation according to article 349 of the Customs code of the Customs union. Removed from a vehicle of the international transportation as a result of replacement spare parts and the equipment can be imported into the Russian Federation and be taken out from the Russian Federation simultaneously with a vehicle of the international transportation from which they have been removed. Data on such spare parts and on the equipment, and also on the made repair are specified in the customs declaration in a vehicle of the international transportation. In other cases removed from a vehicle of the international transportation as a result of replacement spare parts and the equipment are imported into the Russian Federation according to the paragraph the second point 3 of article 349 of the Customs code of the Customs union, and taken out from the Russian Federation without payment of the export customs duties with reference to a re-export customs procedure.
3. Customs procedures of time import (admission) and time export concerning spare parts and the equipment, intended for repair, maintenance service or vehicle operation, come to the end accordingly with export from the Russian Federation or import to the Russian Federation of spare parts and the equipment which are removed from a vehicle as a result of replacement, or spare parts and the equipment which have been placed earlier under a customs procedure of time import (admission) and time export, or a premise of the specified goods under other customs procedure which is not providing accordingly their export from customs territory of the Customs union or import on customs territory of the Customs union.
4. Import to the Russian Federation and export from the Russian Federation of the supplies necessary for maintenance of normal operation and maintenance service of vehicles, are carried out according to chapter 50 of the Customs code of the Customs union.

**Article 316. Use of conditionally let out vehicles as vehicles of international transportation**

1. According to point 5 of article 279 and point 4 of article 345 of the Customs code of the Customs union use of the vehicles imported on customs territory of the Customs union according to a customs procedure of time import (admission), and also other vehicles which are conditionally let out goods according to subparagraph 1 of point 1 of article 200 of the Customs code of the Customs union, including the vehicles imported on customs territory of the Customs union according to a customs procedure of a free customs area, as vehicles of international transportation with their time export from territory of the Russian Federation and return import on territory of the Russian Federation in an order established by chapter 48 of the Customs code of the Customs union is supposed.
2. Concerning the special equipment intended for loading, unloading, processing and protection of cargoes or service of passengers and (or) luggage, and concerning the spare parts intended for use at repair, maintenance service or operation of the vehicles specified regarding 1 present article, and also concerning spare parts and the equipment, removed from a vehicle specified regarding 1 present article, as a result of replacement within the limits of the spent repair, positions of chapter 48 of the Customs code of the Customs union and article 315 of the present Federal law are applied.

**Chapter 45. Import and export of the goods in the international items of mail, the goods for private use by physical persons and separate categories of foreign persons**

**Article 317. Import and export of the goods in the international items of mail and the goods for private use by physical persons**

1. Import to the Russian Federation and export from the Russian Federation of the goods in the international items of mail are carried out according to chapter 44 of the Customs code of the Customs union and the international contracts between member states of the Customs union.
2. Customs operations concerning the goods sent in the international items of mail, are



made in places of the international post exchange or in other places defined by customs body. The places of the international post exchange which are objects of a mail service, are defined by the federal enforcement authority authorised in the field of customs business, together with the federal enforcement authority which is carrying out functions on development and realisation of a state policy and is standard-legal regulation in sphere of a mail service.

3. Import to the Russian Federation and export from the Russian Federation of the goods for private use by physical persons are carried out according to chapter 49 of the Customs code of the Customs union and the international contracts of member states of the Customs union on moving through customs border of the Customs union of the goods physical persons.
4. The government of the Russian Federation according to the international contracts specified regarding 3 present articles, has the right to establish additional restrictions for import or export of the goods by physical persons.
5. The federal enforcement authority authorised in the field of customs business, and other customs bodies provide availability of the information on rules of moving of the goods with physical persons, including by distribution of information inquiries to the transport and tourist organisations made in Russian and in foreign languages, and also by the equipment of information stands in places of fulfilment of customs operations concerning the goods moved by physical persons.
6. Customs declaring of the goods for the private use, moved to not accompanied luggage or delivered by a carrier, can be made for choice the customs applicant to customs body in which there are such goods or in which region of activity constantly or temporarily lives the physical person, without dependence from where such goods are delivered.
7. Customs operations concerning the goods which are accepted by an air carrier to transportation in accompanied luggage with a departure place in territory of the Russian Federation in destination outside of customs territory of the Customs union with intermediate landing in a place of departure from territory of the Russian Federation, can be made in the simplified order and under conditions which are defined by the Government of the Russian Federation.
8. Forms of the customs credit order on which basis the customs duties are paid, taxes

concerning the goods for private use, are forms of the strict reporting.

**Article 318. Import and export of the goods by separate categories of foreign persons**

1. Import to the Russian Federation and export from the Russian Federation of the goods diplomatic, consular and other official representations of the foreign states, the international organisations, the personnel of these representations and the organisations, and also the goods intended for personal and family using of separate categories of foreign persons, enjoying advantages, by privileges and (or) immunities, are carried out according to chapter 45 of the Customs code of the Customs union.
2. In cases if according to the international contracts of the Russian Federation for the foreign persons specified regarding 1 present article, more preferential rules of import of the goods to the Russian Federation or their export from the Russian Federation, than established by chapter 45 of the Customs code of the Customs union are provided, rules of the international contracts of the Russian Federation are applied.
3. Customs privileges for the international interstate and intergovernmental organisations, representations of the foreign states at them, and also for the personnel of these organisations and representations and members of their families are defined by corresponding international contracts of the Russian Federation.
4. Customs declaring of the goods moved by diplomatic representatives, consular establishments, other official representations of the foreign states, the international organisations, the personnel of these representations, establishments and the organisations (further - Representations) for official using, is made by representation in customs body of the written statement made in any form in duplicate (further - the statement), the Representation assured by the press and the Representation signed by the head or the person authorised by it, containing following data:
  - 1) the name of customs body;
  - 2) the name and the location of the sender of the goods;
  - 3) the name and the location of the addressee of the goods;
  - 4) number and date of the transport document according to which the goods move through customs border of the Customs union;
  - 5) the goods name, allowing it to identify for the customs purposes, quantity (weight,

volume and other quantitative characteristics) the goods with instructions of the abbreviated name of a unit of measure and costs (on товаросопроводительномы to the document).

5. Simultaneously with the statement specified regarding 4 present articles, following documents move:
  - 1) transport (transportation) and commercial documents;
  - 2) the documents confirming observance of restrictions.
6. The person making sending (reception) of the goods, intended for official using of Representation, shows to customs body the document proving the identity, and also the document confirming the status of the person, or the power of attorney (annual or single) on which the impress of a seal of Representation and the signature of the head of Representation or other representative should be put down on that of the official of Representation.

## Chapter 46. The Controlled delivery of the goods

### **Article 319. Carrying out of a controlled delivery of the goods which are imported into the Russian Federation and taken out from the Russian Federation**

1. A controlled delivery of the goods which are imported into the Russian Federation and taken out from the Russian Federation, operatively-search action at which from a permission and under control of the bodies which are carrying out operatively-search activity, are supposed import to the Russian Federation, export from the Russian Federation or moving on territory of the Russian Federation of the imported goods is. The decision on carrying out of a controlled delivery of the imported or taken out goods the head of the federal enforcement authority authorised in the field of customs business (accepts the person, its replacing), or the deputy head of the specified body supervising operatively-search work. Other bodies which are carrying out operatively-search activity, spend a controlled delivery of the goods in coordination with customs bodies. The order of such coordination is defined by the agreement between the federal enforcement authority authorised in the field of customs business, and other federal enforcement authority which is carrying out operatively-search activity.

2. In case of decision-making on carrying out of a controlled delivery of the goods which are taken out from the Russian Federation, on the basis of the international contracts of the Russian Federation or under the arrangement with competent bodies of the foreign states criminal case is not raised in the Russian Federation, and about the accepted decision the head of the body which is carrying out a controlled delivery of the goods, immediately notifies the public prosecutor according to the legislation of the Russian Federation.

**Article 320. Withdrawal or replacement of the goods which are imported into the Russian Federation and taken out from the Russian Federation, at controlled delivery realisation**

At realisation of a controlled delivery imported into the Russian Federation or the goods taken out from the Russian Federation which free realisation is forbidden or which turn is supposed under the special permission according to the legislation of the Russian Federation, these goods can be in full or in part withdrawn or replaced in an order defined by the Government of the Russian Federation. The goods representing raised health hazard of people, environment or forming a basis for manufacturing of weapons of mass destruction, are subject to replacement in an order defined by the Government of the Russian Federation.

## Section VIII

### Final and transitive positions

#### Chapter 47. Final provisions

**Article 321. Time rules of import of the goods to the Russian Federation from member states of the Customs union and export of the goods from the Russian Federation in these states**

1. Concerning the goods imported into the Russian Federation from territory of member states of the Customs union, the import customs duties under the rates operating in the

Russian Federation are subject to payment, and also interdictions and the restrictions applied in the Russian Federation at import of the goods if these goods are not are subject to observance:

- 1) occurring to customs territory of the Customs union (territory of member state of the Customs union);
  - 2) let out for the free reference in customs territory of the Customs union;
  - 3) made of the goods which occurring from customs territory of the Customs union or have been let out for the free reference in territory of member states of the Customs union,
2. If at import of the goods on territory of member state of the Customs union the import customs duties have been paid under the rates which sizes more low, than what are applied in the Russian Federation, the import customs duties at import of such goods to the Russian Federation can be paid in the size corresponding to a difference of the sums of the import customs duties between the sum which is subject to payment in the Russian Federation at import of the similar goods, and the sum paid at import on territory of member state of the Customs union if the interested person presents to customs body the documents confirming the fact of payment of the import customs duties and the size of the paid sum.
3. With a view of the certificate of the status of the goods about conformity to the criteria specified regarding 1 present article, customs bodies carry out customs control of the goods imported into the Russian Federation from territories of member states of the Customs union. For present purposes customs bodies including have the right to demand acknowledgement of an origin of separate kinds of the goods from member states of the Customs union or their release for the free reference in territories of member states of the Customs union directly at import of the goods to the Russian Federation and (or) reception of the goods by their addressees from carriers. At import of the goods to the Russian Federation the carrier is obliged on request of the official of customs body to present in a place of realisation of customs control necessary documents and data.
4. An order and places of realisation of customs control of the goods imported into the Russian Federation from territories of member states of the Customs union, are defined

by the Government of the Russian Federation.

5. In cases if customs bodies find out the signs specifying that the goods do not respond the criteria specified regarding 1 present article, customs bodies have the right to check documents and the data necessary for definition of the country of their origin and acknowledgement of observance of interdictions and restrictions, to investigate the goods and to examine (research) in forms and an order which are provided by the present Federal law.
6. For carrying out of check of the status of the goods such goods can be if necessary placed on warehouses of time storage or are limited by the different ways provided by the present Federal law, to their use in territory of the Russian Federation and (or) in territories of artificial islands, installations and constructions over which the Russian Federation carries out jurisdiction according to the legislation of the Russian Federation and norms of international law. Concerning the specified goods customs bodies have the right to demand granting of maintenance of payment of the customs duties, taxes.
7. The order of carrying out of check and ways of restriction of use of the goods for its carrying out are defined by the Government of the Russian Federation.
8. In case according to the international contracts of the Russian Federation and (or) the legislation of the Russian Federation concerning the goods of the Customs union at their export from the Russian Federation in other member states of the Customs union the export customs duties, and also in other cases defined by the Government of the Russian Federation are subject to payment, to such goods at their export from the Russian Federation in other member states of the Customs union and conditions of fulfilment of customs operations, customs declaring, a premise under a customs procedure, end of a customs procedure, release of the goods, occurrence and the duty termination on payment of the customs duties, taxes, calculations (including definition, the statement and base control (tax base) the requirement, an order are applied to calculation of the customs duties, taxes), payments, maintenance, return (offset), collecting of customs payments, carrying out of customs control, Established by the customs legislation of the Customs union and the present Federal law how if the specified goods were taken out from the Russian Federation for limits of customs territory of the Customs union.
9. By the government of the Russian Federation additional conditions and an order of using

and (or) orders, and also registration in territory of the Russian Federation of the cars imported by physical persons after January, 1st, 2010 on territory of Byelorussia or Republic Kazakhstan from the third countries in which relation the customs duties, taxes are paid under the rates different from established application 5 to Agreement on an order of moving by physical persons of the goods for private use through customs border of the Customs union and fulfilment of customs operations, connected with their release, before acquisition of the status of the goods of the Customs union by them can be established. Thus cars are understood as cars the automobile and other motor vehicles intended mainly for transportation of people, 8703 Commodity nomenclatures of foreign trade activities classified in a commodity position, behind an exception квадроциклов, snowmobiles and other automobile vehicles classified in a commodity position of 8703 Commodity nomenclatures of foreign trade activities, not intended for movement on public roads.

#### **Article 322. Transitive positions**

1. Until coming into force of the international contracts of member states of the Customs union and decisions of the Commission of the Customs union, provided the Customs code of the Customs union, applies federal laws and other standard legal certificates of the Russian Federation regulating corresponding правоотношения in the field of customs business.
2. If the international contract of the Russian Federation establishes other rules in the field of customs business, than what are provided by the present Federal law, are applied rules of the international contract of the Russian Federation to an establishment corresponding правоотношений at level of the customs legislation of the Customs union or the termination (including denuncements) or stay of action of the international contract.
3. Standard legal certificates of the President of the Russian Federation, the Government of the Russian Federation and the federal enforcement authorities, the coming into force of the present Federal law accepted about one day, operate in a part which are not contradicting the legislation of the Russian Federation about customs business, until their recognition become invalid or acceptances of corresponding standard legal certificates.

The specified standard legal certificates should be brought into accord with positions of the present Federal law till January, 1st, 2011.

4. Till January, 1st, 2014 for choice the customs applicant customs declaring is made in the written or electronic form with use of the customs declaration.
5. The status of the goods for the customs purposes which imported into the Russian Federation and have been taken out from the Russian Federation about one day of coming into force of the present Federal law, the right and a duty of persons in connection with import of the goods to the Russian Federation or export of the goods from the Russian Federation, transportation and storage, fulfilment of customs operations and payment of the customs duties, taxes are defined according to section 8 of the Customs code of the Customs union.
6. The customs broker (representative), a customs carrier, the owner of a warehouse of time storage, the owner of a customs warehouse, the owner of the duty free shop, put in the statement for inclusion in the corresponding register of the persons who are carrying out activity in sphere of customs business, till December, 31st, 2010, have the right to continue realisation of the activity as the customs broker (representative), a customs carrier, the owner of a warehouse of time storage, the owner of a customs warehouse, the owner of duty free shop before inclusion of these persons in the corresponding register by the rules established by the present Federal law taking into account positions, 7 present articles provided by a part, or to the full in inclusion of the specified persons in the corresponding register.
7. For the persons specified regarding 6 present articles, at decision-making on inclusion in the corresponding register till December, 31st, 2010 the conditions established by point 3 of a part of 3 articles 61, are not applied by a part of 2 articles 67, a part of 5 articles 70, a part of 4 articles 76, a part of 3 articles 82 of the present Federal law, at their inclusion accordingly in registers of customs representatives, customs carriers, owners of warehouses of time storage, owners of customs warehouses and owners of duty free shops.
8. If till December, 1st, 2010 the standard legal certificate establishing a procedure by customs bodies of actions at inclusion in the register of authorised economic operators, the person in which relation the special simplified procedures of customs registration



according to the Customs code of the Russian Federation are established and which till December, 31st, 2010 in writing informed the federal enforcement authority authorised in the field of customs business has not come into force 13 articles 54 of the present Federal law published according to a part, about the consent to be included in the register of the authorised economic operators is perfectly in order and on conditions which are established by the customs legislation of the Customs union and the present Federal law, Can use established for them according to the Customs code of the Russian Federation special simplifications before the expiration of 90 days after day of coming into force of the specified standard legal certificate.

9. If till December, 1st, 2010 the standard legal certificate establishing a procedure by customs bodies of actions at inclusion in the register of duty free shops, persons who are owners of duty free shops according to the Customs code of the Russian Federation and which till December, 31st, 2010 in writing informed customs body in which region of activity there is a duty free shop has not come into force 13 articles 54 of the present Federal law published according to a part, about the consent to be included in the register of duty free shops is perfectly in order and on conditions which are established by the customs legislation of the Customs union and the present Federal law, carry out the activity before the expiration of 90 days from the date of coming into force of the specified standard legal certificate.
10. The government of the Russian Federation provides acceptance of the standard legal certificates specified in parts of 8 and 9 present articles, not later than January, 1st, 2012.
11. Till October, 1st, 2011 custom charges for customs operations are paid under the rates established for collection of custom charges for customs registration according to the customs legislation of the Russian Federation.
12. Bank guarantees, contracts about pledge of the goods both other property and the contracts of the guarantee accepted as maintenance of payment of customs payments according to the Customs code of the Russian Federation, are applied as maintenance of payment of the customs duties, taxes under the corresponding obligations certain by the customs legislation of the Customs union and the legislation of the Russian Federation about customs business, before the expiry of the term of their action.

13. Till January, 1st, 2015 declaring imported into the Russian Federation and electric energy taken out from the Russian Federation is made by giving of the customs declaration not later than last date following after each calendar month of actual delivery of the goods.
14. Positions of a part of 3 articles 279 of the present Federal law are applied from the date of an establishment by the Government of the Russian Federation of the inventory specified regarding 4 articles 279 of the present Federal law.
15. Moving through customs border of the Customs union of the aircrafts used for realisation of transportation of passengers and (or) the goods which are shipped in customs territory of the Customs union and subject to an unloading outside of this territory or shipped outside of customs territory of the Customs union and subject to an unloading in this territory, can be carried out with use of a customs procedure of customs transit according to subparagraph 1 of point 2 of article 215 of the Customs code of the Customs union. Positions of the present part are applied till December, 31st, 2011.
16. Customs operations concerning the goods of the Customs union which are taken out in territory of artificial islands, installations, constructions over which the Russian Federation carries out jurisdiction according to the legislation of the Russian Federation and norms of international law, are carried out in places of export from territory of the Russian Federation, and concerning such goods imported from specified objects, - in import places on territory of the Russian Federation.
17. The goods of the Customs union moved between territory of the Russian Federation and territories of artificial islands, installations, constructions over which the Russian Federation carries out jurisdiction according to the legislation of the Russian Federation and norms of international law, are not subject to customs declaring and move without payment of the customs duties, taxes and without application of interdictions and restrictions.
18. Customs control concerning the moved goods of the Customs union between territory of the Russian Federation and territories of artificial islands, installations, constructions over which the Russian Federation carries out jurisdiction according to the legislation of the Russian Federation and norms of international law, is carried out in an order

defined by federal enforcement authority, authorised in the field of customs business.

19. The persons possessing powers concerning the goods, moved between territory of the Russian Federation and territories of artificial islands, installations, constructions over which the Russian Federation carries out jurisdiction according to the legislation of the Russian Federation and norms of international law, are obliged to give necessary documents and data on request of customs bodies.
20. To establish that the debts on payment of customs payments (shortage), a fine, the percent, registered as of January, 1st, 2010 behind the organisations which respond the signs of the invalid legal person established by the Federal law from August, 8th, 2001 N 129-FZ "About the state registration of legal bodies and individual businessmen" admit hopeless to collecting, and are not in the procedures applied in business about an inconsistency (bankruptcy) and in which relation the judicial police officer-executor takes out the decision about the termination of executive manufacture in connection with impossibility of collecting of the specified debts on payment of customs payments (shortage), a fine, percent. The decision on a recognition of the debts specified in the present article on payment of customs payments (shortage), a fine, percent hopeless to collecting and about its write-off is accepted by customs body before which is available the debts on payment of customs payments (shortage), by a fine, percent (are considered). The list of documents at which presence the decision on a recognition of the debts specified in the present article on payment of customs payments (shortage) is made, a fine, percent hopeless to collecting and about its write-off, and a write-off order affirm the federal enforcement authority authorised in the field of customs business.

**Article 323. Transitive positions in the relation of material support and social guarantees of officials of customs bodies**

1. Officials of customs bodies are provided with uniform. The form of the specified clothes, an order of its delivery, signs on distinction and norm of supply by a ware contentment of officials of customs bodies are established by the Government of the Russian Federation. The order of carrying of uniform is established by the federal enforcement authority authorised in the field of customs business.

2. In case of destruction of the official of customs body in connection with execution of official duties and to its dependents the lump sum at a rate of the 10-fold annual monetary maintenance of the victim on last replaced with it in customs body of a post is paid to a family of the victim. The monthly grant at a rate of the monthly monetary maintenance estimated as the one twelfth part of the annual monetary maintenance (further in the present article - the monthly monetary maintenance) the victim on last replaced with it in customs body of a post, before majority or occurrence of an independent source of the income, and trained on the internal form in educational institutions of initial professional, average professional, higher vocational training - before the training termination in addition is paid to minor dependents of the lost official of customs body.
3. At reception by the official of customs body in connection with execution of official duties of the physical injury excluding for it possibility further to be engaged by office activity, the lump sum at a rate of the 5-fold annual monetary maintenance on last replaced with it in customs body of a post, and also within 10 years - the grant in the difference sum between the size of its monthly monetary maintenance on last replaced post and the size of the appointed pension is paid to the specified person. At reception by the official of customs body of other physical injury the lump sum at a rate of five monthly monetary maintenances is paid to it.
4. The damage caused to property of the official of customs body or its near relation in connection with execution by this official of official duties, is compensated in full.
5. Payment of the grants specified in the present article and compensation of the damage caused to property, are made at the expense of means of the federal budget with the subsequent collecting of these sums from guilty persons.
6. The decision on payment of the grants specified in the present article is accepted by the chief of customs body in a place of service of the victim on the basis of a sentence of court or the decision of investigating bodies about the termination of criminal case or preliminary investigation stay, and also decisions about refusal in criminal case excitation in connection with death of the suspect.
7. Compensation of the damage caused to property, is made under the decision (sentence) of court.

8. The annual monetary maintenance of the official of the customs body, used for calculation of the sizes of the grants specified in the present article, includes all kinds of monetary payments which the specified person should receive in year of its destruction or a trespass to health.
9. The sizes of the monthly grant paid to minor dependents of the lost official of customs body, and the grant in the difference sum between the size of the monthly monetary maintenance on last replaced post in customs body and the size of the appointed pension paid to the official of customs body in connection with reception by it of a physical injury, excluding for it possibility to be engaged further in office activity, are indexed in an order established by the Government of the Russian Federation.
10. Payment of grants and the sums of compensation of a property damage is made by customs body in which the victim till the moment of destruction served, receptions of a physical injury or causing of a damage to property and in case this customs body is reorganised or liquidated, - its assignee or higher customs body.
11. With a view of the present article dependents of the lost official of customs body members of his family and other persons were on its full maintenance or receiving from him the help which was for them to constants and the basic source of means of subsistence admit.
12. The order of payment of the grants specified in the present article and the sums of compensation of a property damage is defined by the federal enforcement authority authorised in the field of customs business.
13. Officials of customs bodies are subject to obligatory state personal insurance at the expense of means of the federal budget. Objects of obligatory state personal insurance are life and health of officials of customs bodies.
14. Insured events under the contract of obligatory state personal insurance are:
  - 1) destruction (death) of the official of customs body (further - insured) in its service in customs bodies or before the expiration of one year after dismissal from customs bodies owing to wound (contusion), other physical injuries, disease which are received by it on duty;
  - 2) an establishment insured physical inabilities in connection with execution of official duties in its service in customs bodies or before the expiration of one year after

dismissal from customs bodies;

- 3) reception of official duties by the insured in connection with execution in customs bodies of a heavy physical injury or less heavy physical injury.

15. The insurance sums are paid at approach of insured events next sizes:

- 1) in case of destruction (death) insured in its service in customs bodies or before the expiration of one year after dismissal from customs bodies owing to wound (contusion), other physical injuries, disease which are received by it on duty, to its successors (after a presentation of the certificate on the right to the inheritance) - at a rate of the 12,5-fold annual monetary maintenance;

- 2) at an establishment insured physical disabilities in connection with execution of official duties in its service in customs bodies or before the expiration of one year after dismissal from customs bodies:

To the invalid of I group - at a rate of the 7,5-fold annual monetary maintenance;

To the invalid of II group - at a rate of the 5-fold annual monetary maintenance;

To the invalid of III group - at a rate of the 2,5-fold annual monetary maintenance;

- 3) in case of reception of official duties by the insured in connection with execution in customs bodies of a heavy physical injury - at a rate of the annual monetary maintenance, and in case of reception of less heavy physical injury - at a rate of the semi-annual monetary maintenance.

16. The insurance sum by the given kind of insurance is paid irrespective of payments by other kinds of insurance and payments as harm compensation.

17. The annual monetary maintenance of the official of the customs body, used for calculation of the insurance sums, is defined on last post replaced with this official in customs body and includes all kinds of monetary payments which the specified person should receive in a year of approach of insured event.

18. Other conditions and a procedure of obligatory state personal insurance of officials of customs bodies are defined by the contract between the federal enforcement authority authorised in the field of customs business (insurer), and the insurance organisation (insurer). The specified contract joins positions about the sizes of the insurance sums, contract period of validity, the size, term and an order of payment of an insurance premium (an insurance payment), the rights, about duties and responsibility of the

insurer and the insurer.

19. Positions of parts 1 - 18 present articles are applied about day of coming into force of the federal law defining conditions and an order of passage of law-enforcement service as a kind of federal public service in the Russian Federation, and entering of respective alterations into the Federal law from July, 21st, 1997 N 114-FZ "About service in customs bodies of the Russian Federation" and the Federal law from July, 27th, 2004 N 79-FZ "About the state civil service of the Russian Federation".

**Article 324. A recognition become invalid for separate acts (separate positions of acts)  
Russian Federation**

1. To recognise as become invalid from the date of coming into force of the present Federal law:
  - 1) articles 1 - 357 [9], points 2 and 3 articles 357 [10], articles 358 - 439 Customs codes of the Russian Federation (Meeting of the legislation of the Russian Federation, 2003, N 22, item 2066; 2004, N 46, item 4494; 2009, N 30, item 3733);
  - 2) article 19 of the Federal law from June, 29th, 2004 N 58-FZ "About modification of some acts of the Russian Federation and a recognition become invalid for some acts of the Russian Federation in connection with realisation of measures on government perfection" (Meeting of the legislation of the Russian Federation, 2004, N 27, item 2711);
  - 3) article 2 of the Federal law from August, 20th, 2004 N 118-F3 "About modification of the Code of the Russian Federation about administrative offences and the Customs code of the Russian Federation" (Meeting of the legislation of the Russian Federation, 2004, N 34, item 3533);
  - 4) points 1 - 7, paragraphs the third - sixty sixth and the seventieth - the seventy seventh point 8 of article 1 of the Federal law from November, 11th, 2004 N 139-FZ "About modification of the Customs code of the Russian Federation" (Meeting of the legislation of the Russian Federation, 2004, N 46, item 4494);
  - 5) article 9 of the Federal law from July, 18th, 2005 N 90-FZ "About modification of some acts of the Russian Federation" (Meeting of the legislation of the Russian Federation, 2005, N 30, item 3101);

- 6) the Federal law from December, 31st, 2005 N 204-FZ "About modification of articles 147 and 388 Customs codes of the Russian Federation" (Meeting of the legislation of the Russian Federation, 2006, N 1, item 15);
- 7) article 26 of the Federal law from January, 10th, 2006 N 16-FZ "About the Special economic zone in the Kaliningrad region and about modification of some acts of the Russian Federation" (Meeting of the legislation of the Russian Federation, 2006, N 3, item 280);
- 8) article 1 of the Federal law from February, 18th, 2006 N 26-FZ "About modification of the Customs code of the Russian Federation and the Federal law About special protective, antidumping and compensatory measures at import of the goods" (Meeting of the legislation of the Russian Federation, 2006, N 8, item 854);
- 9) article 11 of the Federal law from December, 30th, 2006 N 266-FZ "About modification of separate acts of the Russian Federation in connection with perfection of the state control in check points through Frontier of the Russian Federation" (Meeting of the legislation of the Russian Federation, 2007, N 1, item 29);
- 10) the Federal law from June, 6th, 2007 N 88-FZ "About modification of article 177 of the Customs code of the Russian Federation" (Meeting of the legislation of the Russian Federation, 2007, N 24, item 2831);
- 11) article 5 of the Federal law from October, 30th, 2007 N 240-FZ "About modification of the Federal law" About special economic zones in the Russian Federation "and separate acts of the Russian Federation" (Meeting of the legislation of the Russian Federation, 2007, N 45, item 5417);
- 12) article 12 of the Federal law from December, 6th, 2007 N 333-FZ "About modification of the Federal law" About fishery and preservation of water biological resources "and separate acts of the Russian Federation" (Meeting of the legislation of the Russian Federation, 2007, N 50, item 6246);
- 13) article 7 of the Federal law from June, 26th, 2008 N 103-FZ "About modification of separate acts of the Russian Federation in connection with perfection of the government in the field of customs business" (Meeting of the legislation of the Russian Federation, 2008, N 26, item 3022);
- 14) article 18 of the Federal law from December, 3rd, 2008 N 250-FZ "About modification



- of the Federal law” About fishery and preservation of water biological resources “and separate acts of the Russian Federation” (Meeting of the legislation of the Russian Federation, 2008, N 49, item 5748);
- 15) article 3 of the Federal law from December, 30th, 2008 N 314-FZ “About modification of a part the second the Tax code of the Russian Federation and separate acts of the Russian Federation regarding increase of efficiency of the taxation *рыбохозяйственного* a complex” (Meeting of the legislation of the Russian Federation, 2009, N 1, item 22);
  - 16) article 2 of the Federal law from April, 9th, 2009 N 58-FZ “About modification of the Budgetary code of the Russian Federation and separate acts of the Russian Federation” (Meeting of the legislation of the Russian Federation, 2009, N 15, item 1780);
  - 17) the Federal law from July, 24th, 2009 N 207-FZ “About modification of the Customs code of the Russian Federation” (Meeting of the legislation of the Russian Federation, 2009, N 30, item 3733);
  - 18) the Federal law from October, 13th, 2009 N 231-FZ “About modification of articles 69 and 119 Customs codes of the Russian Federation” (Meeting of the legislation of the Russian Federation, 2009, N 42, item 4859);
  - 19) the Federal law from October, 13th, 2009 N 232-FZ “About modification of articles 138 and 325 Customs codes of the Russian Federation” (Meeting of the legislation of the Russian Federation, 2009, N 42, item 4860);
  - 20) article 14 of the Federal law from November, 25th, 2009 N 267-FZ “About modification of Bases of the legislation of the Russian Federation about health protection of citizens and separate acts of the Russian Federation” (Meeting of the legislation of the Russian Federation, 2009, N 48, item 5717);
  - 21) the Federal law from November, 28th, 2009 N 290-FZ “About modification of article 334 of the Customs code of the Russian Federation” (Meeting of the legislation of the Russian Federation, 2009, N 48, item 5740).
2. To recognise as become invalid since October, 1st, 2011:
- 1) the Customs code of the Russian Federation (Meeting of the legislation of the Russian Federation, 2003, N 22, item 2066);

- 2) the Federal law from November, 11th, 2004 N 139-FZ "About modification of the Customs code of the Russian Federation" (Meeting of the legislation of the Russian Federation, 2004, N 46, item 4494).

**Article 325. An order of coming into force of the present Federal law**

1. The present Federal law comes into force after one month from the date of its official publication, except for positions for which the present article establishes other terms of their introduction into force.
2. Parts 1 - 4 articles 130 of the present Federal law come into force since October, 1st, 2011.
3. Articles 189, 190 and parts 2 - 10 articles 191 of the present Federal law come into force since January, 1st, 2012.
4. Action of positions of point 3 of a part of 2 articles 120 of the present Federal law extends on правоотношения, arisen since July, 1st, 2010.

The president of the Russian Federation D. Medvedev

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## 신흥교역국의 통관환경 연구: 러시아

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2011년 12월 30일 발행

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