



23 May 2019

(19-3551)

Page: 1/429

Committee on Customs Valuation

Original: English

**NOTIFICATION UNDER ARTICLE 22 OF THE AGREEMENT ON
IMPLEMENTATION OF ARTICLE VII OF THE GENERAL
AGREEMENT ON TARIFFS AND TRADE 1994**

RUSSIAN FEDERATION

The following submission, dated 22 May 2019, is being circulated at the request of the delegation of the Russian Federation.

The Russian Federation hereby notifies that the following legislation on customs valuation, mentioned in the notifications G/VAL/N/1/RUS/1, G/VAL/N/1/RUS/2 and G/VAL/N/1/RUS/2/Add.1, became null and void:

- Customs Code of the Customs Union;
- Federal Law on Customs Regulation, No. 311-FZ of 27 November 2010 (except for paragraph 8 of the Article 86 and Articles 88-95 that will be terminated 1 January 2020) (<http://pravo.gov.ru/proxy/ips/?docbody=&nd=102143403>);
- Customs Union Agreement on determination of customs valuation of goods transferred through the customs border of the customs border of the Customs Union of 25 January 2008; and
- Resolution of the Government of the Russian Federation No. 500 of 13 August 2006.

Customs Union Commission decision No. 376 of 20 September 2011, mentioned in the notification G/VAL/N/1/RUS/1, will be terminated 1 July 2019 and be replaced by the Eurasian Economic Commission (EEC) resolution No. 160 of 16 October 2018 "On the instances when the customs value declaration has to be completed, on endorsing the forms of the customs value declaration and the procedure for completing the customs value declaration" that will entry into force 1 July 2019.

The Russian Federation also notifies the following legislation on customs valuation:

- Treaty on the Customs Code of the Eurasian Economic Union of 11 April 2017 (Chapter V "Customs valuation of goods");
- Federal Law of the Russian Federation No. 289-FZ of 3 August 2018 "On customs regulation in the Russian Federation and amendments in certain legislative acts of the Russian Federation" (<http://pravo.gov.ru/proxy/ips/?docbody=&firstDoc=1&lastDoc=1&nd=102479197>);
- The Rules of Application of Methods on Determination of Customs Value of Goods According to the Transaction Value of Imported Goods (Method 1), approved by Decision of the Collegium of the Eurasian Economic Commission No. 283 of 20 December 2012;
- The Rules of Application of Methods on Determination of Customs Value of Goods According to the Transaction Value of Identical Goods (Method 2) and According to the Transaction Value of Similar Goods (Method 3), approved by Decision of the Collegium of the Eurasian Economic Commission No. 202 of 30 October 2012;
- The Rules of Application of Methods on Determination of Customs Value of Goods According to the Deductive Value Method (Method 4), approved by Decision of the Collegium of the Eurasian Economic Commission No. 214 of 13 November 2012;

-
- The Rules of Application of Methods on Determination of Customs Value of Goods According to the Computed Value Method (Method 5), approved by Decision of the Collegium of the Eurasian Economic Commission No. 273 of 12 December 2012;
 - EEC Collegium decision No. 145 of 25 June 2013 "The Regulation on Specifics of Application of Methods on Determination of Customs Value of the Goods Imported into the Common Customs Territory of the Customs Union, which Became Useless, Spoiled or Damaged due to Accident or Force Majeure";
 - EEC Collegium decision No. 180 of 27 August 2013 "The Regulation on Specifics of Application of Methods on Determination of Customs Value of Goods Moved through the Customs Border of the Customs Union with the Non Declaration";
 - EEC Collegium decision No. 112 of 15 July 2014 "The Regulation on Addition of Commissions to Intermediaries (Agents) and Commissions to Brokers to the Price Actually Paid or Liable to be Paid for Imported Goods";
 - EEC Collegium decision No. 113 of 15 July 2014 "The Regulation on the Use of the Documents Corresponding to Generally Accepted Accounting Principles in Case of Application of Methods on Determination of Customs Value of Goods";
 - EEC Collegium decision No. 118 of 22 September 2015 "The Rules on the Treatment of Interest Charges in Determination of the Customs Value of Goods";
 - EEC Collegium recommendation No. 20 of 15 November 2016 "Provisions on adding licence and other similar fees for using the objects of intellectual property to the price actually paid or payable for imported goods";
 - EEC Collegium resolution No. 83 of 22 May 2018 "On calculation of additional accruals when customs value of goods is determined";
 - EEC Collegium decision No. 103 of 19 June 2018 "On adoption the procedure for a deferred determination of the customs value of goods"; and
 - EEC Collegium resolution No. 160 of 16 October 2018 "On the instances when the customs value declaration has to be completed, on endorsing the forms of the customs value declaration and the procedure for completing the customs value declaration";
 - Regulation No. 20 "On Adding Royalties and other Similar Payments for the use of Intellectual Property Objects to the Price Actually Paid or Subject to Payment for Import Goods" of 15 November 2016; and
 - Decision No. 103 "Procedure for a deferred Determination of the Customs Value of Goods" of 19 June 2018.

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

The original version of these documents in the Russian language can be found on the following website: <http://www.eurasiancommission.org> and <http://pravo.gov.ru/proxy/ips/?docbody=&nd=102479197&intelsearch=%F4%E7+289%2C+2018>

CHAPTER V
Customs Value of Goods

Article 37. Definitions

The terms used for the purposes of this Chapter shall have the following meaning:

"related persons" means persons which meet at least one of the following criteria:

- they are officers or directors/managers of one another's businesses;
- they are legally recognised partners in business, that is they are bound by contractual relations, act for the purpose of deriving profit and jointly bear expenses and losses associated with their joint operations;
- they are employer and employee;
- any person directly or indirectly owns, controls or holds 5 percent or more of the outstanding voting stock or shares of both of them;
- one of them directly or indirectly controls the other;
- both of them are directly or indirectly controlled by a third person;
- together they directly or indirectly control a third person;
- they are relatives or members of the same family.

Persons who are associated in business or other activities with one another in that one is the sole agent, sole distributor or sole concessionaire, however described, of the other shall be deemed to be related for the purposes of this Chapter if they fall within at least one of the above criteria.

- A person shall be deemed to control another when the former is legally or operationally in a position to exercise restraint or direction over the latter;
- "identical goods" means goods that are the same in all respects, including physical characteristics, quality and reputation. Minor differences in appearance would not preclude goods otherwise meeting the requirements set out in this indent from being regarded as identical. Goods shall not be regarded as identical unless they were produced in the same country as the goods being valued which are imported into the customs territory of the Union (hereinafter in this Chapter "the goods being valued") or if engineering, development, works involving engineering and designing, artwork, design work, plans and sketches, and other similar works in respect of such goods were performed in the customs territory of the Union. The term of "produced" as applied to goods shall also mean "mined", "grown", "manufactured, among others by means of installation, assembly or disassembly of the goods". Identical goods produced by any person other than the producer of the goods being valued shall be taken into account only when no identical goods of the same producer have been found or if the information available is not considered to be acceptable for use;
- "generally accepted accounting principles" means a system of accounting rules applied in the established manner in the relevant state in the relevant period of time;
- "similar goods" means goods which, although not alike in all respects, have like characteristics and like components and have been produced from the same materials, which enable them to perform the same functions as the goods being valued and to be commercially interchangeable with them. The quality of the goods, their reputation and the existence of a trademark are among the factors to be considered in determining whether goods are similar. Goods shall not be regarded as similar unless they were produced in the same country as the goods being valued or if engineering, development, works involving engineering and designing, artwork, design work, plans and sketches and other similar works in respect of such goods were performed in the customs territory of the Union. The term of "produced" as applied to goods shall also mean "mined", "grown", "manufactured, among others by means of installation, assembly or disassembly of the goods". Similar goods produced by any person other than the producer of the goods being valued shall be taken into account only when no similar goods of the same producer have been found or if the information available is not considered to be acceptable for use;

-
- "goods of the same class or kind" means goods which fall within a group or range of goods, including identical and similar goods, produced by a particular industry or industry sector.

Article 38. General Provisions on the Customs Value of Goods

1. The provisions of this Chapter are based on the general principles and the rules provided for by Article VII of the General Agreement on Tariffs and Trade 1994 (GATT 1994) and Agreement on Implementation of Article VII of the General Agreement on Tariffs and Trade 1994.

2. The customs value of goods imported into the customs territory of the Union (hereinafter in this Chapter "imported goods") shall be determined in accordance with this Chapter if when goods were imported into the customs territory of the Union they crossed the customs border of the Union and any customs procedure other than those indicated in paragraph 3 of this Article is declared in respect of such goods for the first time.

The customs value of imported goods shall also be determined in accordance with this Chapter if the customs declaring of the goods when they are placed under any customs procedure other than those indicated in paragraph 3 of this Article is exercised with features established in the legislation of the Member States in accordance with paragraph 8 of Article 104 of this Code or with features established in Articles 114 and 116 of this Code.

3. Notwithstanding the provisions of paragraph 2 of this Article, the customs value of goods shall not be determined when goods are placed under the customs procedure for transit, customs procedure for customs warehouse, customs procedure for destruction, customs procedure for refusal in favour of the State and special customs procedure.

4. The customs value of goods exported from the customs territory of the Union shall be determined in accordance with the customs legislation of the Member State in whose customs authorities the customs declaring is exercised.

5. The customs value of the goods referred to in paragraph 1 of Article 199, the second indent of paragraph 1, paragraphs 2 and 3 of Article 209 and the second indent of paragraph 1, paragraphs 2 and 3 of Article 217 of this Code, and of waste subject to placement under customs procedures in accordance with Articles 170, 195 and 250 of this Code, shall be determined in accordance with this Chapter with due account for the features, established by the Commission.

6. For the purpose of calculating the customs duties and taxes, safeguard, anti-dumping and countervailing duties payable in accordance with Article 56 and paragraph 5 of Article 72, paragraph 11 of Article 137, paragraph 12 of Article 198 of this Code, the customs value of goods shall be determined in accordance with this Chapter with due account for the features established by the Commission.

For the purpose of calculating the customs duties and taxes, safeguard, anti-dumping and countervailing duties payable subject to occurrence of the events indicated in paragraph 4 of Article 91, paragraph 3 of Article 97, paragraph 4 of Article 103, paragraph 5 of Article 153, paragraph 6 of Article 162, paragraph 3 of Article 241, paragraph 8 of Article 279, paragraph 4 of Article 280, paragraph 4 of Article 284, paragraph 3 of Article 309 of this Code and the events established in accordance with Article 254 of this Code by the Commission and the legislation of the Member States in the cases stipulated by the Commission, at the onset of which the obligation for payment of the customs duties and taxes becomes effective, the customs value of goods shall be determined in accordance with this Chapter and the provisions of the said Articles.

7. If any goods, other than the goods referred to in the second indent of paragraph 1 of Article 209 and the second indent of paragraph 1 of Article 217 of this Code, which have been placed under one of the customs procedures stipulated by this Code are being placed under another customs procedure or the same customs procedure, the customs value of such goods shall be the customs value of goods as established when they were first placed under any customs procedure other than those referred to in paragraph 3 of this Article, and if the declaration for the goods has been amended with regard to information on the customs value of goods, then the customs value of goods, determined when such amendments were introduced.

When goods are being placed under customs procedures, with the exception of the customs procedure for re-exportation, the customs value of goods for the purpose of completing the customs procedure for customs warehouse shall be determined in accordance with this Chapter with due account for the features established by the Commission.

8. The customs value of imported goods shall be determined in the currency of the Member State in which the customs duties and taxes, safeguard, anti-dumping and countervailing duties are payable in accordance with Article 61 and paragraph 7 of Article 74 of this Code.

Where the conversion of foreign currency into the currency of a Member State is necessary for the determination of the customs value of goods, such conversion shall be effected at the exchange rate established/determined in accordance with the legislation of that Member State (hereinafter, currency exchange rate) effective on the day when the customs authority has registered the customs declaration, unless otherwise provided for by this Code.

9. Determination of the customs value of goods must not be based on arbitrary or fictitious customs value of goods.

10. The customs value of goods and the information pertaining to determination thereof must be based on reliable quantifiable information supported by documents.

11. The procedures for determining the customs value of goods shall be of general application, that is shall not vary depending on the sources of goods supply, among others, on the origin of goods, type of goods, parties to the transaction and other factors.

12. The procedures for determining the customs value of imported goods shall not be used to combat dumping.

13. The provisions of this Chapter may not be regarded as restricting or calling into question the rights of customs authorities to satisfy themselves as to the reliability or accuracy of any statement, document or declaration presented to confirm the customs value of goods.

14. The customs value of goods shall be determined by the declarant, and if customs duties and taxes, safeguard, anti-dumping and countervailing duties are calculated by the customs authority in accordance with paragraph 2 of Article 52 and with due account for paragraph 3 of Article 71 of this Code, the customs value of goods shall be determined by the customs authority.

15. Whenever possible, the customs value of imported goods shall be the transaction value of these goods in the meaning defined in Article 39 of this Code.

If the customs value of imported goods cannot be determined based on their transaction value, it is to be determined in accordance with Articles 41 and 42 of this Code, consistently applied. This may involve holding consultations between the customs authority and the declarant to ensure reasonable selection of the basis for determining the customs value of imported goods which would comply with Articles 41 and 42 of this Code. Over the course of the consultations, the customs authority and the declarant can share the information available to them, subject to the confidentiality legislation of the Member States.

The consultations shall be held in accordance with the legislation of the Member States on customs regulation.

If it is impossible to determine the customs value of imported goods in accordance with Articles 41 and 42 of this Code, then either the price at which the goods being valued, identical or similar goods were sold in the customs territory of the Union in accordance with Articles 43 of this Code or the computed value of goods in accordance with Article 44 of this Code may be used as a basis for determining the customs value of goods. The declarant shall have the right to select the order of precedence for application of the above Articles in determining the customs value of imported goods.

If Articles 39 and 41 to 44 of this Code may not be applied to determine the customs value of imported goods, the customs value of goods shall be determined in accordance with Article 45 of this Code.

16. If for customs declaration of goods the exact amount of their customs value cannot be determined because on the day of registration by the customs authority of the declaration for the goods in accordance with the conditions of the transaction whereby the goods are sold for exportation into the customs territory of the Union there are no documents containing the accurate information as required for its calculation, then the determination of the accurate amount of the customs value of goods may be deferred. In this case the customs value of goods may be determined and declared based on the documents and information available to the declarant (hereinafter in this Article "the preliminary amount of the customs value of goods"), and the customs duties and taxes, safeguard, anti-dumping and countervailing duties may be calculated based on the preliminary amount of the customs value of goods so declared.

The procedure for a deferred determination of the customs value of goods which includes, among others, the cases requiring a deferred determination of the customs value of goods, the features of applying the method involving the transaction value of imported goods when a deferred determination of the customs value of goods is used, the features for declaring the information on the preliminary amount of the customs value of goods and the time limits for declaring the exact amount of the customs value of goods, the features of controlling the customs value of goods shall be determined by the Commission and the legislation of the Member States in the cases stipulated by the Commission.

Payment of customs duties and taxes, safeguard, anti-dumping and countervailing duties which were assessed additionally based on the exact amount of the customs value of goods shall be effected not later than within the time limit established for declaring the exact amount of the customs value of goods.

17. The Commission shall adopt acts aimed at ensuring uniform application of the provisions stipulated in this Chapter in applying the methods for determining the customs value of imported goods based on the relevant provisions of the Agreement on Implementation of Article VII of the General Agreement on Tariffs and Trade 1994, including interpretative notes thereto, and the documents on the customs value of goods, adopted by the Committee on Customs Valuation of the World Trade Organisation and the Technical Committee on Customs Valuation of the World Customs Organisation.

18. The provisions of this Chapter shall not apply to goods for personal use moved across the customs border of the Union.

19. Advance rulings on the application of the methods for determining the customs value of imported goods may not be taken unless it is established in the legislation of the Member States on customs regulation. The procedure for and the conditions of issuing by the authorised authority of a Member State of an advance ruling on the issues involving the application of methods for determining the customs value of imported goods and the procedure and time limits for the application of such advance ruling shall be established in the customs legislation of the Member State.

Article 39. The Method Involving the Transaction Value of Imported Goods (Method 1)

1. The customs value of imported goods shall be the transaction value thereof, that is, the price actually paid or payable for those goods when they are sold for export into the customs territory of the Union and supplemented in accordance with Article 40 of this Code, provided the following conditions are met:

- 1) there are no restrictions to the buyer's right to use and dispose of the goods, with the exception of the restrictions, which:
 - limit the geographical area in which the goods may be resold;
 - do not substantially affect the value of goods;
 - have been established in acts adopted by the Bodies of the Union or in the legislation of the Member States;
- 2) sale of goods or their price is not subject to any conditions or obligations, whose influence on the price of the goods cannot be quantified;

- 3) no part of the income or proceeds of any subsequent sale or any other disposal or use of the goods by the buyer will accrue directly or indirectly to the seller, unless additional accruals can be made in accordance with Article 40 of this Code;
- 4) that the buyer and seller are not related, or, where the buyer and seller are related, the transaction value of imported goods is acceptable for customs purposes under paragraph 4 of this Article.

2. If at least one of the conditions referred to in paragraph 1 of this Article is not met, the price actually paid or payable shall not be acceptable for determining the customs value of the imported goods and method 1 shall not apply.

3. The price actually paid or payable for imported goods shall be the total sum of all payments made or to be made by the buyer for those goods directly to the seller or to any other person for the benefit of the seller. In this case, the payments may be made directly or indirectly in any form not prohibited by the legislation of the Member States.

If the declared goods are part of a larger amount of the same goods purchased under one transaction, the price actually paid or payable for the goods being declared shall be determined in the same ratio/proportions as the amount of the goods being declared and the total amount of the goods purchased.

4. The fact that the buyer and the seller are related shall not in itself be grounds for regarding the transaction value as unacceptable for determining the customs value of imported goods. In this case the circumstances surrounding the sale shall be examined. If the above relationship did not influence the price actually paid or payable, the transaction value shall be regarded as acceptable for determining the customs value of imported goods.

5. If the buyer and the seller are related persons and the customs authority, based on information provided by the declarant or obtained by the customs authority otherwise, have found any evidence that the relationship between the buyer and the seller influenced the price paid or payable, then the customs authority shall communicate such evidence to the declarant in writing or in an electronic form. In this case, the customs authority shall carry out customs control, including examination of the circumstances surrounding the sale. The declarant shall have the right to prove that the relationship between the seller and the buyer did not influence the price actually paid or payable in one of the following ways:

- 1) presentation of additional documents and information, including those additionally requested by the customs authority and describing/reflecting the circumstances surrounding the sale. In order to establish the influence of the relationship between the seller and the buyer on the price actually paid or payable, the customs authority, in examining the circumstances surrounding the sale, shall consider all the conditions of the transaction, including the way the buyer and the seller arrange their business relationship and the way the relevant price was established. If after the examination the customs authority finds that the buyer and the seller being related persons sell and buy goods to and from each other on the same conditions and, among others, at the same prices as if they were not related persons, this would demonstrate that the relationship between the seller and the buyer did not influence the price actually paid or payable;
- 2) presentation of documents and information confirming that the transaction value of imported goods closely approximates to one of the following test values occurring in the same or comparable period of time, in which goods were imported into the customs territory of the Union:
 - the transaction value of identical or similar goods in sales of those goods to buyers who are not related to the seller for export into the customs territory of the Union;
 - the customs value of identical or similar goods, as determined under Article 43 of this Code;
 - the customs value of identical or similar goods, as determined under Article 44 of this Code.

6. If the customs authority has sufficient information that one of the test values specified in subparagraph 2 of paragraph 5 of this Article closely approximates to the transaction value of imported goods, it shall not request any additional information from the declarant to prove that the transaction value of imported goods closely approximates to such test value.

7. In comparing the test values indicated in subparagraph 2 of paragraph 5 of this Article with the transaction value of imported goods the customs authority shall take due account of the information provided by the declarant on the differences in commercial levels of sales, quantity levels of goods, additional accruals enumerated in Article 40 of this Code, and differences in costs usually incurred by the seller in sales in which the seller and the buyer are not related that are not incurred by the seller in sales in which the seller and the buyer are related.

8. The test values set forth in subparagraph 2 of paragraph 5 of this Article shall be used at the initiative of the declarant and only for comparison purposes under paragraph 7 of this Article and may not be used as a basis for determining the customs value of imported goods.

9. The price actually paid or payable for imported goods shall refer to the goods moved across the customs border of the Union, and therefore dividends and other payments made by the buyer to the seller shall not be included in the customs value of imported goods, unless they are related to the imported goods.

Article 40. Adjustments to the Price Actually Paid or Payable for Imported Goods

1. In determining the customs value of imported goods based on their transaction value the following additional adjustments shall be made to the price actually paid or payable for those goods:

- 1) the costs incurred or to be incurred by the buyer which are not included in the price actually paid or payable for imported goods, including:
 - a) commission to intermediaries/agents and brokerage, except buying commission payable by the buyer to its agent/intermediary for providing at its request the services related to purchasing imported goods outside the customs territory of the Union;
 - b) the cost of containers which are treated as being one, for customs purposes, with imported goods,
 - c) the cost of packing of the imported goods, including packing materials and labour;
- 2) the value, apportioned as appropriate, of the following goods and services where supplied directly or indirectly by the buyer free of charge or at reduced cost for use in connection with the production and sale of the imported goods for export to the customs territory of the Union, to the extent that such value has not been included in the price actually paid or payable for imported goods:
 - a) raw materials, components, parts, semi-finished goods and other goods, of which the imported goods are produced/composed;
 - b) tools, dies, moulds and other similar items used in the production of the imported goods;
 - c) materials consumed in the production of the imported goods;
 - d) engineering, development, works involving engineering and designing, artwork, design work, and plans and sketches undertaken outside the customs territory of the Union and necessary for the production of the imported goods;
- 3) any part of the income/proceeds of any subsequent resale, disposal or use in any other way of the imported goods that accrues directly or indirectly to the seller;
- 4) the cost of transportation (shipment) of the imported goods to the points of entry of those goods into the customs territory of the Union, and if any other place is established by the Commission depending on the means of transport used for carrying/transporting goods and features of such transportation (shipment), to such place determined by the Commission;
- 5) charges for loading, unloading and handling of imported goods and other operations associated with their transportation (shipment) to the point of entry of such goods into the customs territory of Union, and if any other place is determined by the Commission depending

-
- on the means of transport used for carrying/transporting imported goods and features of such transportation (shipment), to such place determined by the Commission;
- 6) the cost of insurance related to operations stipulated in subparagraphs 4 and 5 of this paragraph;
 - 7) licence fees and other similar payments for use of intellectual property, including royalties, patent, trademark, copyright payments related to imported goods that the buyer must pay, either directly or indirectly, as a condition of sale of the goods for export to the customs territory of the Union, to the extent that such royalties and fees are not included in the price actually paid or payable for those goods. In determining the customs value of imported goods the following shall not be added to the price actually paid or payable:
 - a) charges for the right to reproduce/replicate the imported goods in the territory of the Union;
 - b) payments for the right to distribute or resell the imported goods, if such payments are not a condition of the sale of the imported goods for export to the customs territory of the Union.
2. The customs value of imported goods shall not include the following costs, provided that they are distinguished from the price actually paid or payable, have been declared by the declarant and are supported by documents:
- 1) charges for construction, erection, assembly, maintenance or technical assistance, undertaken after importation of goods into the customs territory of the Union on such goods as industrial plant, machinery or equipment;
 - 2) charges for the transportation (shipment) of imported goods within the customs territory of the Union from the points of entry of such goods into the customs territory of the Union, and if any other place is established by the Commission depending on the means of transport used for carrying/transporting goods and features of such transportation (shipment), to such place determined by the Commission;
 - 3) duties and taxes and fees payable by reason of the importation of goods into the customs territory of the Union or sale of imported goods in the customs territory of the Union.
3. The adjustments to the price actually paid or payable for imported goods as indicated in paragraph 1 of this Article, shall be made on the basis of reliable, quantifiable information supported by documents. In the absence of such information method 1 shall not apply.
4. In determining the customs value of imported goods, no adjustments to the price actually paid or payable for those goods, other than those referred to in paragraph 1 of this Article, shall be made.
5. In making adjustments to the price actually paid or payable for imported goods:
- 1) the value of the goods indicated in subparagraph (b) of subparagraph 2 of paragraph 1 of this Article may be distributed by way of allocation of the total value to the customs value of the first batch of goods or to the customs value of any other quantity of goods as defined by the declarant which may not be less than the quantity of the goods being declared. Such distribution must be made using a reasonable method applicable in specific circumstances depending on the documents available to the declarant and in accordance with the generally accepted accounting principles. In this case, the value of the relevant goods shall be recognised as their cost of acquisition, if the buyer purchased the goods from the seller who is not a related person, or their production cost if the goods were manufactured by the buyer. If the said goods have been earlier used by the buyer, regardless of whether they were purchased or manufactured by that buyer, the original acquisition or production cost shall be reduced in order to produce/determine the cost of those goods with due account for their being in use;
 - 2) adjustments in respect of the goods and services provided by the buyer and indicated in subparagraph (d) of subparagraph 2 of paragraph 1 of this Article, which were purchased or leased by the buyer, shall be made in terms of the cost of acquisition or leasing of such goods and services. If the buyer provided goods which are publicly owned, that is in governmental or municipal ownership, additional adjustments are made in terms of expenses/costs of making copies of such goods.

6. When making additional adjustments referred to in subparagraph 2 of paragraph 1 of this Article, in addition to the cost of goods themselves, account shall be taken for all the costs related to their provision/delivery to the buyer, including their return, if so established.

Article 41. The Method Involving the Transaction Value of Identical Goods (Method 2)

1. If the customs value of imported goods cannot be determined under Article 39 of this Code, the customs value of such goods shall be the transaction value of identical goods sold for export into the customs territory of the Union and imported into the customs territory of the Union in the same or the corresponding period of time as the goods being valued, however not earlier than 90 calendar days prior to import of the goods being valued into the customs territory of the Union.

The transaction value of identical goods shall be the customs value of those goods determined under Article 39 of this Code and accepted by the customs authority.

In determining the customs value of imported goods under this Article, the transaction value of identical goods sold at the same commercial level and essentially in the same quantity as the goods being valued shall be used.

If no such sales have been identified, the transaction value of identical goods sold at a different commercial level and/or in a different quantity shall be used with a relevant adjustment to take account of differences in terms of the commercial level of sale and/or quantity of goods.

The said adjustment is made based on the information that confirms by documents the reasonableness and accuracy of the adjustment regardless of whether it results in increase in or reduction of the transaction value of identical goods. In the absence of such information, the method involving the transaction value of identical goods shall not be used in determining the customs value of the goods being valued.

2. In determining the customs value of imported goods under this Article, the transaction value of identical goods shall be adjusted, when necessary, to take account of a significant difference in the costs referred to in subparagraphs 4 to 6 of paragraph 1 of Article 40 of this Code in relation to the goods being valued and identical goods resulting from differences in their transportation (shipment) distances and means of transport used for carrying/transporting the goods.

3. If more than one transaction value of identical goods was found with due account for the adjustments made under paragraphs 1 and 2 of this Article, the lowest such value shall be used in determining the customs value of imported goods.

Article 42. The Method Involving the Transaction Value of Similar Goods (Method 3)

1. If the customs value of imported goods cannot be determined under Articles 39 and 41 of this Code, the customs value of such goods shall be the transaction value of similar goods sold for export into the customs territory of the Union and imported into the customs territory of the Union in the same or the corresponding period of time as the goods being valued, however, not earlier than 90 calendar days prior to import of the goods being valued into the customs territory of the Union.

The transaction value of similar goods shall be the customs value of those goods determined under Article 39 of this Code and accepted by the customs authority.

In determining the customs value of imported goods under this Article, the transaction value of similar goods sold at the same commercial level and essentially in the same quantity as the goods being valued shall be used.

If no such sales have been identified, the transaction value of similar goods sold at a different commercial level and/or in a different quantity shall be used with a relevant adjustment to take account of differences in terms of the commercial level of sale and/or quantity of goods.

The said adjustment is made based on the information that confirms by documents the reasonableness and accuracy of the adjustment regardless of whether it results in increase in or reduction of the transaction value of similar goods. In the absence of such information, the method

involving the transaction value of similar goods shall not be used in determining the customs value of the goods being valued.

2. In determining the customs value of imported goods under this Article, the transaction value of similar goods shall be adjusted, when necessary, to take account of a significant difference in the costs referred to in subparagraphs 4 to 6 of paragraph 1 of Article 40 of this Code in relation to the goods being valued and similar goods resulting from differences in their transportation (shipment) distances and means of transport used for carrying/transporting the goods.

3. If more than one transaction value of similar goods was found with due account for the adjustments made under paragraphs 1 and 2 of this Article, the lowest such value shall be used in determining the customs value of imported goods.

Article 43. Deduction Method (Method 4)

1. If the customs value of imported goods cannot be determined under Articles 39, 41 and 42 of this Code, the customs value of such goods shall be determined under this Article, except where the order of application of this Article and Article 44 of this Code may be reversed if the declarant so requests.

2. If the goods being valued or the goods identical or similar to the goods being valued are sold in the customs territory of the Union in the same condition as when they were imported into the customs territory of the Union, the customs value of imported goods shall be determined based on the unit price at which the goods being valued or the goods identical or similar to goods being valued are sold in the greatest aggregate quantity to persons not related to persons who effect such sale in the customs territory of the Union in the same or the corresponding period of time as when the goods being valued were imported into the customs territory of the Union, subject to the deduction of the following amounts:

- 1) the fees to the intermediary/agent generally paid or payable, or additions usually made for profit and general expenses (commercial and administrative expenses) equal to those usually reflected in sales of goods of the same class or kind in the customs territory of the Union;
- 2) the usual costs of transportation (shipment), insurance in the customs territory of the Union and other costs related thereto;
- 3) the customs duties and taxes, fees and other taxes applied under the legislation of the Member States and payable in relation to import and/or sale of goods in the territory of the Member States, including taxes and fees of the constituent entities of the Member States and local taxes and fees.

3. If neither the goods being valued, nor identical nor similar goods are sold in the customs territory of the Union at or about the time when the goods being valued are imported into the customs territory of the Union, the customs value of such goods shall be determined based on the unit price of the goods at which the goods being valued or the goods identical or similar thereto are sold in the customs territory of the Union in the amount sufficient to establish the unit price of such goods in the same condition in which they were imported, on the date closest to that of import of the goods into the customs territory of the Union, however, before the expiration of 90 calendar days after such date.

4. If neither the goods being valued, nor identical nor similar goods are sold in the customs territory of the Union in the condition as imported into the customs territory of the Union, the customs value of the goods being valued shall, if the declarant so requests, be determined based on the unit price of those goods at which they are sold in the greatest aggregate quantity after processing/working to persons not related to the persons they buy those goods from in the customs territory of the Union, subject to deduction of the value added as a result of processing/working and the amounts indicated in paragraph 2 of this Article.

The value added as a result of processing/working shall be deducted based on the accurate, quantifiable information about the cost of processing/working supported by documents.

5. The provisions of paragraph 4 of this Article shall not apply in determining the customs value of imported goods in the following cases:

-
- as a result of the further processing/working, the goods being valued lose their individual properties, except in cases where, despite the fact that the goods lose their individual properties, the amount of the value added as a result of processing/working can be accurately determined;
 - the goods being valued do not lose their individual properties but make up such an insignificant part of the goods sold in the customs territory of the Union, that the value of the goods being valued does not have a significant influence on the value of goods sold.

The possibility to apply paragraph 4 of this Article shall be determined in each individual case depending on specific circumstances.

6. In examining the sale of the goods being valued or the goods identical or similar thereto in the customs territory of the Union, no account is taken for the sales to the person who directly or indirectly supplies goods and services for use as indicated in subparagraph 2 of paragraph 1 of Article 40 of this Code free of charge or at reduced cost in relation to the production and supply of the goods being valued for export to the customs territory of the Union.

7. For the purposes of this Article, the amount of profit and general expenses (commercial and administrative expenses) which may be both direct and indirect costs of sale of goods shall be regarded as an addition to the price of goods covering such expenses and ensuring the receipt of profit from sale of goods of the same class or kind.

The amount of profit and general expenses (commercial and administrative expenses) shall be accounted for as a total and shall be determined based on the information available to the declarant, provided that the information presented by the declarant is comparable with the information available in sales of goods of the same class or kind in the customs territory of the Union. If that information does not match the information on the general amount of profit and general expenses (commercial and administrative expenses) reflected in sales of goods of the same class or kind as available to the customs authority, the customs authority may determine the amount of profit and general expenses (commercial and administrative expenses) based on the information available.

8. For the purposes of this Article, the information on the sale of goods of the same class or kind imported from the same country as the goods being valued and on goods from other countries shall be used. The issue of whether the goods being valued and the goods they are compared to are the goods of the same class or kind, shall be resolved individually in each case, with due account for relevant circumstances. In this case, sales of the most narrow group or a number of goods of the same class or kind imported in the customs territory of the Union, including the goods being valued, in respect of which information can be presented shall be examined.

9. If the customs authority determines the customs value of imported goods under this Article based on the information available, it shall advise the declarant in writing or in an electronic form of the sources of such information and the calculations made on the basis thereof.

Article 44. Computed Method (Method 5)

1. The customs value of imported goods in accordance with this Article shall be determined based on the computed value of goods. The computed value shall consist of the sum of:

- 1) the costs of manufacture or acquisition of materials and costs of production and other processing employed in producing the goods being valued;
- 2) the amount of profit and general expenses (commercial and administrative expenses) equal to that usually reflected in sales of goods of the same class or kind as the goods being valued, in the country in which the goods were sold for export to the customs territory of the Union;
- 3) the costs referred to in subparagraphs 4 to 6 of paragraph 1 of Article 40 of this Code.

2. The costs referred to in subparagraph 1 of paragraph 1 of this Article shall be determined based on the information about the production of the goods being valued which was presented by the producer or on its behalf and supported by the producer's commercial documents, provided that such documents were prepared in accordance with generally accepted accounting principles as applied in the country where the goods were manufactured.

3. The costs referred to in subparagraph 1 of paragraph 1 of this Article shall include the costs referred to in subparagraphs (b) and (c) of subparagraph 1 of paragraph 1 of Article 40 of this Code, and the costs of goods and services referred to in subparagraph 2 of paragraph 1 of Article 40 of this Code which were directly or indirectly supplied by the buyer for use in connection with the production of imported goods, such costs being distributed in accordance with subparagraph 1 of paragraph 5 of Article 40 of this Code. The cost of goods and services referred to in subparagraph (d) of subparagraph 2 of paragraph 1 of Article 40 of this Code that were produced/supplied in the customs territory of the Union shall be included only to the extent that these goods and services were paid for by the producer. In this case, double accounting for those costs in determining the computed value must be avoided.

The general expenses (commercial and administrative expenses) shall cover the direct and indirect costs of production and sale of imported goods for export into the customs territory of the Union which are not mentioned in subparagraph 1 of paragraph 1 of this Article.

4. The amount of profit and general expenses (commercial and administrative expenses) shall be accounted for as a total and shall be determined based on the information submitted by the producer or on its behalf. If this information does not match the information available to the customs authority with regard to the general amount of profit and general expenses (commercial and administrative expenses) reflected for the sale of goods of the similar class or kind for export to the customs territory of the Union, the customs authority may determine the amount of profit and general expenses (commercial and administrative expenses) based on the information available.

5. For the purposes of this Article, the information on the sale of goods of the same class or kind manufactured in the same country as the goods being valued shall be used. The issue of whether the goods being valued and the goods they are compared to are the goods of the same class or kind, shall be resolved individually in each specific case with due account for the relevant circumstances. In this case, examined shall be the sales for export to the customs territory of the Union of the most narrow group or a number of goods of the same class or kind, including the goods being valued in respect of which information can be presented.

6. The customs authorities cannot require presentation of documents and information for determining the computed value of goods from a foreign person, unless otherwise stipulated in treaties and acts on customs regulation, international treaties between the Union and a third party and international treaties between the Member States and a third party.

The documents and information presented by the foreign producer of goods or on its behalf in order to determine the computed value of goods may be verified in the country of the producer of the goods by the authorised body of the Member State with the consent of the foreign producer of the goods, provided that the authorised body in the country of the producer of goods is notified in advance and there are no objections to such verification. The documents and information presented by the foreign producer of goods or on its behalf shall be verified by the authorised body of the Member State in accordance with the international treaties this Member State is a party to.

7. If the customs authority determines the customs value of imported goods under this Article based on the information available, it shall advise the declarant in writing or in an electronic form of the sources of such information and the calculations made on the basis thereof.

Article 45. Residual Method (Method 6)

1. If the customs value of imported goods cannot be determined under Articles 39 and 41 to 44 of this Code, the customs value of such goods shall be determined in reliance on the principles and provisions of this Chapter, based on the information available in the customs territory of the Union.

2. The methods of determining the customs value of goods used under this Article shall be the same as those referred to in Articles 39 and 41 to 44 of this Code, however, in determining the customs value under this Article some flexibility in their application shall be allowed. In particular, the following is allowed:

- 1) for determining the customs value of the goods being valued, taken as a basis may be the transaction value of identical or similar goods produced in any country other than the country in which the goods being valued were produced;
- 2) in determining the customs value of the goods being valued based on the transaction value of identical or similar goods, a reasonable variance shall be allowed from the requirements set out under Articles 41 and 42 of this Code respectively that the goods identical or similar to the goods being valued must be sold for export into the customs territory of the Union and imported into the customs territory of the Union in the same or in the corresponding period as the goods being valued, however, not earlier than 90 calendar days prior to importation into the customs territory of the Union of the goods being valued;
- 3) in determining the customs value of the goods being valued, taken as a basis may be the customs value of the goods identical or similar to the goods being valued, as determined under Articles 43 and 44 of this Code;
- 4) in determining the customs value of the goods being valued under Article 43 of this Code, a deviation from the time limit set out in paragraph 3 of Article 43 of this Code shall be allowed.

3. If more than one method for determining the customs value of goods can be applied under paragraph 2 of this Article, the sequential order of their application shall be observed.

4. The customs value of imported goods determined under this Article shall be based on customs values determined earlier to the extent possible.

5. The customs value of imported goods under this Article must not be determined on the basis of:

- 1) prices on the internal market of the Union of the goods produced in the customs territory of the Union;
- 2) a system which provides for the acceptance for customs purposes of the higher of two alternative values;
- 3) the price of goods on the domestic market of the country of exportation;
- 4) the costs other than the costs included in the computed value which has been determined for identical or similar goods in accordance with Article 44 of this Code;
- 5) prices of goods supplied from the country of their exportation to countries which are non-Member States of the Union;
- 6) minimum customs value of goods;
- 7) arbitrary or fictitious value.

6. If the customs authority determines the customs value of imported goods under this Article based on the information available, it shall advise the declarant in writing or in an electronic form of the sources of such information and the calculations made on the basis thereof.

FEDERAL LAW NO. 289-FZ OF 3 AUGUST 2018
ON CUSTOMS REGULATION IN THE RUSSIAN FEDERATION AND ON AMENDING CERTAIN
LEGISLATIVE ACTS OF THE RUSSIAN FEDERATION

Adopted by the State Duma on 26 July 2018
Approved by the Federation Council on 28 July 2018

SECTION I - GENERAL PROVISIONS

Chapter 1. Customs Regulation and Customs Affairs in the Russian Federation

Article 1. Objectives and the Subject Regulated by This Federal Law

Objectives of this Federal Law are the following:

- 1) ensuring the implementation of the international treaties of the Russian Federation and other acts constituting the law of the Eurasian Economic Union (hereinafter referred to as the Union);
- 2) ensuring the economic security of the Russian Federation in the course of foreign trade in commodities;
- 3) ensuring the observance of the rights and lawful interests of the persons pursuing an activity connected with the import of goods into the Russian Federation and export of goods from the Russian Federation, the persons pursuing activities in the sphere of customs affairs, and also other persons realising the rights of possession, use and disposal of the goods imported into the Russian Federation, and the goods exported from the Russian Federation;
- 4) creating conditions conducive to the development of foreign economic activity and foreign trade activity as well as customs infrastructure.

1. The subject regulated by this Federal Law is as follows:

- 1) the relations connected with the import of goods into the Russian Federation, the export of goods from the Russian Federation, the carriage thereof over the territory of the Russian Federation under customs control, temporary storage, customs declaration, clearance and use in keeping with customs procedures, the exercise of customs control, the collection and payment of customs payments, safeguard, anti-dumping and countervailing duties;
- 2) the definition of the rights and duties of the persons pursuing activities in the sphere of customs affairs;
- 3) the establishment of legal and organisational foundations for the activities of the customs bodies of the Russian Federation (hereinafter referred to as "customs bodies");
- 4) the regulation of power relations between the customs bodies and the persons realising the rights of possession, use and disposal of the goods imported into the Russian Federation, and the goods exported from the Russian Federation;
- 5) the regulation of the relations connected with the imposition of a ban on the circulation of certain categories of goods in the Russian Federation.

Article 2. Customs Regulation and Customs Affairs in the Russian Federation

1. Customs regulation in the Russian Federation shall be effectuated in accordance with the international treaties of the Russian Federation which regulate customs relations, in particular the Treaty on the Customs Code of the Eurasian Economic Union (hereinafter referred to as the Code of the Union), and the acts constituting the law of the Union (hereinafter referred to as the international treaties and acts in the sphere of customs regulation), and also in accordance with the Treaty on the Eurasian Economic Union of 29 May 2014 (hereinafter referred to as the Treaty on the Union), and the legislation of the Russian Federation.

2. Customs regulation in the Russian Federation consists in the establishment of a procedure and rules for the regulation of customs affairs in the Russian Federation. Customs affairs in the Russian Federation means the entirety of methods and means for ensuring the observance of the procedure and terms for import of goods into the Russian Federation, export of goods from the Russian Federation, the stay and use thereof in the Russian Federation or outside it, the procedure for carrying out customs operations, the procedure for computing, paying, collecting and securing customs payments, safeguard, anti-dumping and countervailing duties, the procedure for exercising

customs control, the procedure for observing the bans and restrictions imposed in accordance with the law of the Union and/or the legislation of the Russian Federation, and also ensuring the realisation of power relations between customs bodies and the persons which realise the rights of possession, use and/or disposal of goods.

3. In the Russian Federation there shall be applicable the customs-tariff regulation measures, bans and restrictions established in accordance with the Treaty of the Union and international treaties and acts in the sphere of customs regulation.

4. In the cases and in the procedure which are envisaged by the Treaty of the Union, international treaties and acts in the sphere of customs regulation the Russian Federation shall unilaterally use certain customs-tariff regulation measures, bans and restrictions in accordance with the legislation of the Russian Federation.

5. If the Russian Federation unilaterally imposes bans and restrictions the actions which have to be committed by persons for the purpose of observing such bans and restrictions may be defined by the normative legal acts of the Russian Federation whereby such bans and restrictions are imposed.

6. If the Russian Federation unilaterally imposes bans and restrictions, and also if the Russian Federation takes customs-tariff regulation measures other than those applicable in one or several member states of the Union the methods and means for ensuring the observance thereof which are established by in accordance with international treaties of the Russian Federation and this Federal Law shall be applied. Decrees of the President of the Russian Federation, decisions and orders of the Government of the Russian Federation may define methods and means for ensuring the observance of said customs-tariff regulation measures, bans and restrictions which have been unilaterally introduced by the Russian Federation, and also the federal executive bodies which carry out functions of control and supervision over the observance of established by measures.

Article 3. Directing Customs Affairs in the Russian Federation

1. The general direction of customs affairs in the Russian Federation is the prerogative of the Government of the Russian Federation.

2. The direct fulfilment of tasks in the sphere of customs affairs shall be ensured - within the scope of their competence - by the federal executive body carrying out the functions of state policy elaboration and normative legal regulation in the sphere of customs affairs, and the federal executive body carrying out the functions of control and supervision in the sphere of customs affairs.

3. The federal executive body carrying out the functions of control and supervision in the sphere of customs affairs shall ensure the uniform application of the Treaty on the Union, international treaties and acts in the sphere of customs regulation, and the legislation of the Russian Federation by all customs bodies on the territory of the Russian Federation.

Article 4. The Legal Regulation of Relations in the Sphere of Customs Affairs

1. Relations in the sphere of customs affairs in the Russian Federation shall be regulated by international treaties and acts in the sphere of customs regulation, and also the Treaty of the Union and the legislation of the Russian Federation on customs regulation. The legislation of the Russian Federation on customs regulation consists of this Federal Law, and other federal laws adopted pursuant thereto. The procedure for the actual crossing of the State Border of the Russian Federation by goods and vehicles shall be regulated by the legislation of the Russian Federation on the State Border of the Russian Federation, and in as much as it concerns the matters not regulated by the legislation of the Russian Federation on the State Border of the Russian Federation, by the legislation of the Russian Federation on customs regulation.

2. The legislation of the Russian Federation on customs regulation is applicable to the relations of collecting and making the customs payments classified as taxes in as much as it concerns the matters not regulated by the legislation of the Russian Federation on taxes and fees, except as otherwise established by international treaties and acts in the sphere of customs regulation.

3. The procedure for import into the Russian Federation and export from the Russian Federation of monetary funds in cash and/or monetary instruments shall be regulated by international treaties and acts in the sphere of customs regulation, the currency legislation of the Russian Federation and this Federal Law.

4. Legal relations in the sphere of customs affairs in the Russian Federation may also be regulated by decrees of the President of the Russian Federation.

5. On the basis of, and pursuant to federal laws and decrees of the President of the Russian Federation the Government of the Russian Federation shall issue decisions and orders in the sphere of customs regulation.

6. Federal executive bodies shall adopt normative legal acts on the subject regulated by this Federal Law only in the cases expressly envisaged by this Federal Law, other federal laws, decrees of the President of the Russian Federation, as well as decisions and orders of the Government of the Russian Federation.

7. The federal executive body carrying out the functions of state policy elaboration and normative legal regulation in the sphere of customs affairs shall provide explanations in writing to customs bodies, declarants and other persons on the issues of application of the legislation of the Russian Federation on customs regulation.

Article 5. The Basic Terms Used in This Federal Law

1. The basic terms used in this Federal Law have the following meanings:

- 1) "import of goods into the Russian Federation" means the actual movement of goods across the State Border of the Russian Federation and/or the confines of the artificial islands, plants and installations in respect of which the Russian Federation has sovereign rights and jurisdiction in accordance with the legislation of the Russian Federation and norms of international law as a result of which the goods have arrived from other member states of the Union or from the territories not included in the unified customs territory of the Union (hereinafter referred to as the customs territory of the Union) to the territory of the Russian Federation and/or the territory of the artificial islands, plants and installations in respect of which the Russian Federation has sovereign rights and jurisdiction in accordance with the legislation of the Russian Federation and norms of international law, and also all subsequent actions with said goods until their being cleared by customs bodies, if such clearance is envisaged by international treaties and acts in the sphere of customs regulation and/or this Federal Law;
- 2) "internal taxes" means the value added tax and excise tax levied when goods circulate in the Russian Federation;
- 3) "export of goods from the Russian Federation" means the actual movement (leaving) in any manner of goods off the territory of the Russian Federation and/or the confines of the artificial islands, plants and installations in respect of which the Russian Federation has sovereign rights and jurisdiction in accordance with the legislation of the Russian Federation and norms of international law to other member states of the Union or territories not included in the in the customs territory of the Union, and also the commission by persons of actions aimed at such actual movement (leaving) of goods until the actual crossing by the goods of the State Border of the Russian Federation or the confines of the artificial islands, plants and installations in respect of which the Russian Federation has sovereign rights and jurisdiction in accordance with the legislation of the Russian Federation and norms of international law;
- 4) "monetary security" means the monetary funds (money) deposited to secure the execution of the duty to pay customs duties and taxes, to secure the execution of the duty to pay safeguard, anti-dumping and countervailing duties, to secure the execution of the duties of a legal entity pursuing activities in the sphere of customs affairs, or to secure the execution of the duties of an authorised economic operator;

-
- 5) "indebtedness" means the sum of money including customs payments, safeguard, anti-dumping and countervailing duties, penalties and interest, and not paid within the term set by international treaties and acts in the sphere of customs regulation, or the legislation of the Russian Federation;
 - 6) "personal account" means the entirety of the information contained in the information-software of the Unified Automated Information System of the Customs Bodies reflecting the movement of the monetary funds delivered by persons and received into the account of the Federal Treasury, and also the amounts of refunded (accepted for set-off) customs duties and taxes and other payments whose collection is the duty of the customs bodies, in particular the amounts of the refunded (accepted for set-off) payments which have been paid in excess and/or collected in excess, allowing to keep record of the movement of monetary funds. Customs bodies shall keep the personal accounts of payers in the procedure established by the federal executive body carrying out the functions of control and supervision in the sphere of customs affairs;
 - 7) "the circulation in the Russian Federation of certain categories of goods" means the carriage (transportation) of certain categories of goods on the territory of the Russian Federation, their storage, unloading, re-loading (transshipment), packing, re-packing, marking, lot split-up, grading, processing (treatment), using for own production and/or technological needs by legal entities and the natural persons registered as individual businessmen, acquiring such goods by natural persons for personal use, and also concluding the transactions with such goods envisaged by the civil legislation of the Russian Federation;
 - 8) "customs payment operators" means the legal entities which meet the requirements established by the Government of the Russian Federation, are the operators of a payment system, registered by the Central Bank of the Russian Federation, support information exchange between participants in settlements of accounts and the federal executive body carrying out the functions of control and supervision in the sphere of customs affairs, and ensure the proper execution of assumed obligations by means of receiving and providing to customs bodies banker's guarantees and/or sureties;
 - 9) "the account of the Federal Treasury" means the separate account opened for a territorial body of the Federal Treasury at a unit of the settlement network of the Central Bank of the Russian Federation intended for keeping record of the receipt of customs and other payments from foreign economic activity and of the distribution thereof among the budgets of the budget system of the Russian Federation in accordance with the budget legislation of the Russian Federation;
 - 10) "the goods purchased by natural persons within the framework of international electronic trade" means the goods brought into the customs territory of the Union under a foreign-trade transaction of purchase/sale concluded by means of the automated procedure for electronic message exchange between the natural persons who are on the territory of the Russian Federation, and foreign legal entities on a marketplace (website) operating on the Internet (hereinafter referred to as the Internet) where information has been posted concerning the sale of such goods, and also under a foreign-trade transaction of purchase/sale concluded with the use of other remote selling methods between the natural persons who are on the territory of the Russian Federation, and foreign natural persons or legal entities.

2. The terms used in this Federal Law are applied in the meanings defined by international treaties and acts in the sphere of customs regulation, and also this Federal Law.

3. All other terms are used in this Federal Law in the meanings defined by the legislation of the Russian Federation on taxes and fees, 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. The Effect of Acts of the Legislation of the Russian Federation on Customs Regulation and Other Legal Acts of the Russian Federation in the Sphere of Customs Regulation in Terms of Time

1. The acts of the legislation of the Russian Federation on customs regulation, and also decrees of the President of the Russian Federation, decisions and orders of the Government of the Russian Federation, normative legal acts of federal executive bodies adopted in accordance with this Federal Law (hereinafter referred to as other legal acts of the Russian Federation in the sphere of customs regulation) are applicable to the relations which have come into being from the date of their entry into force, and they are not retroactive, except for the cases established by Part 2 of this article.

2. The provisions of acts of the legislation of the Russian Federation on customs regulation and other legal acts of the Russian Federation in the sphere of customs regulation which improve the position of persons are retroactive if they envisage this. Acts of the legislation of the Russian Federation on customs regulation and other legal acts of the Russian Federation in the sphere of customs regulation may be retroactive if it is envisaged by international treaties and acts in the sphere of customs regulation or federal laws.

3. Acts of the legislation of the Russian Federation on customs regulation shall enter into force after the expiry of at least 30 days after the date of their official publication. Other legal acts of the Russian Federation in the sphere of customs regulation shall enter into force after the expiry of at least 30 days after the date of their official publication, except for the following cases:

- 1) if a special procedure for their entry into force is established by international treaties and acts in the sphere of customs regulation or this Federal Law;
- 2) if another term for their entry into force is established by in other legal acts of the Russian Federation in the sphere of customs regulation which envisage a procedure more favourable than the one that is effective, in as much as it concerns the requirements concerning the provision of documents and information, the term for the taking of decisions by customs and other by state bodies or other administrative (procedural) restrictions.

Article 7. The Effect of Acts of the Legislation of the Russian Federation on Customs Regulation and Other Legal Acts of the Russian Federation in the Sphere of Customs Regulation in Spatial Terms

1. Acts of the legislation of the Russian Federation on customs regulation and other legal acts of the Russian Federation in the sphere of customs regulation are effective on the entire territory of the Russian Federation, and also on the artificial islands, plants and installations in respect of which the Russian Federation has sovereign rights and jurisdiction in accordance with the legislation of the Russian Federation and norms of international law.

2. International treaties and acts in the sphere of customs regulation may make provision for the application of acts of the legislation of the Russian Federation on customs regulation and other legal acts of the Russian Federation in the sphere of customs regulation on the territory of a member state of the Union in the event of export of the goods whose country of origin is the Russian Federation, or the products of processing thereof from the territory of that member state of the Union off the customs territory the Union.

3. An international treaty of the Russian Federation may make a provision for application of acts of the legislation of the Russian Federation on customs regulation and other legal acts of the Russian Federation in the sphere of customs regulation on the territory of a foreign state or application of normative legal acts of a foreign state on the territory of the Russian Federation in cases when joint customs control is exercised by customs bodies with the customs bodies of that foreign state.

Article 8. Provisions Governing Acts of the Legislation of the Russian Federation on Customs Regulation and Other Legal Acts of the Russian Federation in the Sphere of Customs Regulation

1. The provisions of acts of the legislation of the Russian Federation on customs regulation and other legal acts of the Russian Federation in the sphere of customs regulation shall be formulated so that each person exactly knew what his rights and duties are, and also what actions, when and in which

procedure one has to commit in the event of export of goods and/or international carriage vehicles into the Russian Federation and/or export of goods and/or international carriage vehicles from the Russian Federation.

2. A normative legal act of the Russian Federation in the sphere of customs regulation shall be deemed an act not complying with this Federal Law if such act:

- 1) has been issued by a body that does not have the right - according to the legislation of the Russian Federation - to issue acts of this kind or has been issued in breach of the procedure established by for the issuance of such acts;
- 2) cancels or limits the persons' rights established by international treaties and acts in the sphere of customs regulation or this Federal Law;
- 3) contravenes international treaties and acts in the sphere of customs regulation;
- 4) modifies the contents of the terms defined by this Federal Law, or uses these terms in the meanings other than those used in this Federal Law.

3. The provisions of normative and other legal acts of federal executive bodies on the subject of legal regulation of this Federal Law shall not contravene the provisions of international treaties and acts in the sphere of customs regulation, federal laws, decrees of the President of the Russian Federation and/or decisions and orders of the Government of the Russian Federation in the sphere of customs regulation, shall not establish the provisions, conditions and restrictions not envisaged by international treaties and acts in the sphere of customs regulation, federal laws, acts of the President of the Russian Federation and/or of the Government of the Russian Federation in the sphere of customs regulation.

4. All irremovable doubts, contradictions and vagueness in acts of the legislation of the Russian Federation on customs regulation and other legal acts of the Russian Federation in the sphere of customs regulation shall be construed for the benefit of the declarant and other persons concerned.

5. No one shall be held accountable for a breach of international treaties and acts in the sphere of customs regulation, of the legislation of the Russian Federation on customs regulation and/or other legal acts of the Russian Federation in the sphere of customs regulation, if such breach is due to the vagueness of the legal norms contained in such acts.

Article 9. Provision of Information on International Treaties and Acts in the Sphere of Customs Regulation, Acts of the Legislation of the Russian Federation on Customs Regulation and Other Legal Acts of the Russian Federation in the Sphere of Customs Regulation

1. Information on international treaties and acts in the sphere of customs regulation, acts of the legislation of the Russian Federation on customs regulation and other legal acts of the Russian Federation in the sphere of customs regulation shall be provided by the federal executive body carrying out the functions of control and supervision in the sphere of customs affairs and other customs bodies by means of giving access thereto on the official websites of the customs bodies on the Internet, and also by other generally-accessible methods of information dissemination, in particular with the use of the mass media.

2. The federal executive body carrying out the functions of state policy elaboration and normative legal regulation in the sphere of customs affairs shall ensure the publication in its official publications of the normative legal acts adopted by it, acts of the legislation of the Russian Federation on customs regulation and other legal acts of the Russian Federation in the sphere of customs regulation.

Article 10. The Participation of Non-Profit Organisations Which Unite Persons Pursuing an Activity Relating to the Importation of Goods into the Russian Federation and Exportation of Goods from the Russian Federation, and Persons Pursuing Activities in the Sphere of Customs Affairs in the Shaping and Implementing of State Policy in the Sphere of Customs Affairs

1. For the purposes of coordinating of the socially significant interests of the persons pursuing activities connected with the import of goods into the Russian Federation and the export of goods from the Russian Federation, and of the persons pursuing activities in the sphere of customs affairs the federal executive body carrying out the functions of state policy elaboration and normative legal regulation in the sphere of customs affairs, and the federal executive body carrying out the functions

of control and supervision in the sphere of customs affairs shall attract the non-profit organisations which unite such persons to take part in the shaping and implementing of state policy in the sphere of customs affairs.

2. The participation of the non-profit organisations which unite the persons pursuing activities connected with the import of goods into the Russian Federation and export of goods from the Russian Federation, and of the persons pursuing activities in the sphere of customs affairs in the shaping and implementing of state policy in the sphere of customs affairs may be in the following forms:

- 1) participation in the elaboration of draft acts of the legislation of the Russian Federation on customs regulation and other legal acts of the Russian Federation in the sphere of customs regulation;
- 2) participation in the analysis of financial, economic, social and other indicators of the development of foreign economic activity, in particular in certain branches of the economy on the territories of the constituent entities of the Russian Federation;
- 3) participation in the assessment of effectiveness of application of customs administration measures;
- 4) the preparation of proposals for improvement of customs affairs for governmental bodies of the Russian Federation;
- 5) other forms of participation envisaged by this Federal Law, other federal laws and other normative legal acts of the Russian Federation adopted pursuant thereto.

3. In accordance with Item 3 of Article 363 of the Code of the Union for the establishment and maintenance of official relations of consultative nature and interaction between the customs bodies and the persons pursuing foreign economic activity (participants in foreign economic activity), authorised economic operators, the persons pursuing activities in the sphere of customs affairs, associations and unions thereof, and also for the purposes of enhancing the effectiveness of customs control the federal executive body carrying out the functions of state policy elaboration and normative legal regulation in the sphere of customs affairs, and the federal executive body carrying out the functions of control and supervision in the sphere of customs affairs shall form consultative and expert bodies and define a procedure for the formation thereof as well as objectives and functions.

Chapter 2. Basic Provisions on the Import of Goods into the Russian Federation and the Export of Goods from the Russian Federation

Article 11. Places of Import of Goods into the Russian Federation and Export of Goods from the Russian Federation

1. The import into the Russian Federation of the goods arriving directly from the territories of states not being member states of the Union, and the export from the Russian Federation of the goods leaving for the territories of such states shall take place in the places of movement of goods across the customs border of the Union specified in Article 10 of the Code of the Union which are check-points on the State Border of the Russian Federation (hereinafter referred to as check-points) during the working hours of the customs bodies.

2. The Government of the Russian Federation has the right to designate check-points for the arrival of certain categories of goods into the Russian Federation or the departure of certain categories of goods from the Russian Federation, and also to establish - in accordance with the legislation of the Russian Federation on the State Border of the Russian Federation - the cases in which goods may come into the Russian Federation and leave the Russian Federation in places other than the places of movement of goods according to the Code of the Union, and a procedure for such arrival of certain categories of goods into the Russian Federation or departure of certain categories of goods from the Russian Federation.

3. The import of the goods into the Russian Federation from the states not being member states of the Union via the territory of member states of the Union which have been placed upon arrival into the customs territory of the Union under the customs procedure of transit may be effectuated in any places on the route of the carrier travelling to the place of delivery of the goods designated by the customs body goods, except for cases when the route of carriage of the goods is established by in accordance with Article 344 of the Code of the Union.

4. The import of goods into the Russian Federation from the territories of member states of the Union in a case not mentioned in Part 3 of this article may be effectuated in any places.

5. The provisions envisaged by Parts 3 and 4 of this article do not relieve the carrier from the duty to observe the restrictions established by the legislation of the Russian Federation for the purposes of road traffic safety, and the safety of carriage of the cargoes which are subject to special rules for the carriage thereof, and for other purposes not relating to the legislation of the Russian Federation on customs regulation.

6. If the departure of goods to a destination outside the customs territory of the Union takes place from the territories of other member states of the Union the export of such goods from the Russian Federation to the territory of a member state of the Union may take place in any places, except as otherwise established by the Government of the Russian Federation.

7. The export from the Russian Federation of the goods having the status of goods of the Union in accordance with the Code of the Union from the Russian Federation to member states of the Union shall be effectuated without the restrictions envisaged by international treaties and acts in the sphere of customs regulation, the legislation of the Russian Federation on customs regulation, except as otherwise established by international treaties of the Russian Federation and/or the legislation of the Russian Federation. The provisions of this part do not relieve the persons which export goods from the Russian Federation from the duty to observe the provisions of the legislation of the Russian Federation in the sphere of export control, the currency legislation of the Russian Federation and other provisions established by the legislation of the Russian Federation.

Article 12. The Provision of Preliminary Information to Customs Bodies

1. Authorised economic operators, carriers (in particular customs carriers), forwarders, customs representatives, declarants and other persons concerned may provide customs bodies with preliminary information about the goods which are going to be moved across the customs border of the Union, the international carriage vehicles carrying such goods, the time and place of arrival of the goods into the customs territory of the Union or the departure from the customs territory of the Union, and also about the passengers who arrive in the customs territory of the Union or leave the customs territory of the Union.

2. The information - used in the provision of preliminary information - contained in the standard carriage (transportation) documents whose form and content are established by international treaties of the Russian Federation in the field of transport may be provided without a Russian translation, if the documents have been drawn up in the English language envisaged as an international standard for the preparation of carriage (transportation) documents.

3. The federal executive body carrying out the functions of control and supervision in the sphere of customs affairs shall define:

- 1) the measures applicable in the event of default on provision of the preliminary information which has to be compulsorily provided, or when the term for provision thereof is not observed;
- 2) the cases and procedure for using the following as preliminary information: the information declared in a customs declaration in the form of an electronic document filed in accordance with Article 114 of the Code of the Union until they are defined by the Eurasian Economic Commission (hereinafter referred to as the Commission).

4. Until the execution by the Commission of the certain powers envisaged by Item 17 of Article 11 of the Code of the Union the federal executive body carrying out the functions of state policy elaboration and normative legal regulation in the sphere of customs affairs has the right to define a procedure for using the preliminary information that has been provided in the form of an electronic document in the course of customs operations connected with the notification about the arrival of goods into the customs territory of the Union, the placement of goods in temporary storage and declaring for customs purposes.

Article 13. Submitting Reports to Customs Bodies

1. The federal executive body carrying out the functions of control and supervision in the sphere of customs affairs shall define a method for the provision of reports, the forms of reports, the structure and format of the reports submitted in the form of an electronic document, a procedure for the filling in thereof, and also a procedure for and a term for provision of reports, unless they are established by this Federal Law - by the following persons:

- 1) the persons which have obtained a permission for temporary storage in the places of temporary storage of goods specified in Items 2-12 of Part 1 of Article 90 of this Federal Law;
- 2) the persons which have placed goods under the customs procedure of customs warehouse, and are storing them in places other than customs warehouses;
- 3) the persons which have obtained a permission to process goods in accordance with Articles 133, 144 and 154 of this Federal Law;
- 4) the possessors of free warehouses;
- 5) the persons pursuing activities in the sphere of customs affairs;
- 6) authorised economic operators;
- 7) the persons possessing and/or using conditionally cleared goods;
- 8) the persons possessing and/or using the goods placed under the customs procedure of free customs zone;
- 9) the persons possessing and/or using the goods placed under the customs procedure of free warehouse, and the goods manufactured (received) with the use of the goods placed under the customs procedure of free warehouse;
- 10) the persons which use and/or possess the goods placed under the customs procedure of temporary import (admission), except for the goods moved with the use of the provisions of the Customs Convention on the ATA Carnet for the Temporary Admission of Goods of 6 December 1961 and the Convention on Temporary Admission of 26 June 1990.

2. The federal executive body carrying out the functions of control and supervision in the sphere of customs affairs may establish that the persons specified in Part 1 of this article submit reports only on the request of the customs body.

Chapter 3. The Classification of Goods in Accordance with the Combined Commodity Classification of Foreign Economic Activity of the Eurasian Economic Union

Article 14. The Combined Commodity Classification of Foreign Economic Activity of the Eurasian Economic Union

1. The combined Commodity Classification of Foreign Economic Activity of the Eurasian Economic Union (hereinafter referred to as the Commodity Classification of Foreign Economic Activity) endorsed by the Commission shall be used to classify goods for the purposes of application of customs-tariff regulation measures, export customs duties, bans and restrictions, measures for protection of the domestic market, and the keeping of customs statistics in the Russian Federation.

2. The Commodity Classification of Foreign Economic Activity shall be used for the purposes of taxation of the goods moved across the customs border of the Union.

Article 15. The Classification of Goods

1. In the declaration concerning a merchandise the code of the merchandise according to the Commodity Classification of Foreign Economic Activity shall be indicated by the declarant or on the declarant's instructions by a customs representative.

2. If before the clearance of the merchandise or after the clearance of the merchandise the customs body discovers that it has been classified incorrectly the customs body shall classify the merchandise and take a decision on classification of the merchandise. The decision on classification of the merchandise shall be prepared in the form of a document on a paper medium or an electronic document signed with the enhanced approved electronic signature of the authorised official of the customs body. The federal executive body carrying out the functions of control and supervision in the sphere of customs affairs shall define the form and the procedure for filling in the decision on classification of the merchandise prepared in the form of a document on a paper medium, the

procedure and term for the taking thereof, and also the format and structure of the decision on classification of the merchandise prepared in the form of an electronic document.

3. The decision on classification of the merchandise is the ground for a demand or a decision on the making of amendments (addenda) to the information that has been declared in the customs declaration.

4. The decision on classification of the merchandise shall comprise the following:

- 1) the name of the customs body that has taken the decision on classification of the merchandise;
- 2) the name of the declarant;
- 3) the registration number of the decision on classification of the merchandise, and the date on which it is taken;
- 4) the description of the merchandise;
- 5) the information required for classification of the merchandise;
- 6) the 10-digit classification code of the merchandise according to the Commodity Classification of Foreign Economic Activity;
- 7) the substantiation of the decision on classification of the merchandise, in particular the reasons which have served as ground for taking such decision;
- 8) merchandise number, the number of the document (a customs declaration or other document used as customs declaration) in which the customs body has discovered an incorrect classification code of the merchandise according to the Commodity Classification of Foreign Economic Activity;
- 9) the position, surname and initials of the customs body's official who has taken the decision on classification of the merchandise, and his signature;
- 10) another information required for customs purposes.

5. If errors are discovered in the decision on classification of the merchandise which do not affect the code of the merchandise the customs body shall take a decision on modification of the decision on classification of the merchandise. The decision on modification of the decision on classification of the merchandise shall comprise the following:

- 1) the name of the customs body that has taken the decision on modification of the decision on classification of the merchandise;
- 2) the registration number of the decision on modification of the decision on classification of the merchandise, and the date on which it is taken;
- 3) the description of the merchandise;
- 4) the name of the declarant;
- 5) information on the decision on classification of the merchandise which is amended, and also the number of columns with an indication of the adjusted information;
- 6) the position, surname and initials of the customs body's official who has taken the decision on modification of the decision on classification of the merchandise, and his signature;
- 7) another information required for customs purposes.

6. The decision on modification of the decision on classification of the merchandise shall be prepared in the form of a document on a paper medium or in the form of an electronic document signed with an enhanced approved electronic signature, and it shall enter into force from the date of adoption of the decision on modification of the decision on classification of the merchandise. The federal executive body carrying out the functions of control and supervision in the sphere of customs affairs shall define the form and the procedure for filling in the decision on modification of a decision on classification of the merchandise prepared in the form of a document on a paper medium, a procedure for and term for the taking thereof, and also the format and structure of the decision on modification of a decision on classification of the merchandise prepared in the form of an electronic document.

7. If before the clearance of the merchandise signs had been discovered which indicate that the classification of the merchandise is incorrect or that the declared information had not been properly confirmed the customs body shall check the customs and other documents and/or information before the clearance of the merchandise in accordance with Article 325 of the Code of the Union, and/or shall order a customs expert examination in accordance with Chapter 58 of this Federal Law.

8. A check of customs and other documents and/or information commenced after the clearance of the merchandise shall be carried out in accordance with Article 326 of the Code of the Union and Article 225 of this Federal Law.

9. If the customs body takes a decision on classification of a merchandise or a decision on modification of a decision on classification of a merchandise such decision shall be brought to the notice of the declarant within the term for clearance of the merchandise established by Article 119 of the Code of the Union, simultaneously with a demand to amend the information declared in the customs declaration envisaged by Item 2 of Article 112 of the Code of the Union, or within the term established by in accordance with the Code of the Union and this Federal Law for the customs body to take a decision on the results of customs control after the clearance of the merchandise, simultaneously with the decision on amending the information declared in the customs declaration envisaged by Item 3 of Article 112 of the Code of the Union.

10. Unless taken decision on modification of the decision on classification of the merchandise ensues the need for amending the information declared in the customs declaration, such decision shall be brought to the notice of the declarant within the term for clearance of the merchandise established by Article 119 of the Code of the Union, or within three working days after the date on which it is taken, if such decision has been taken after the clearance of the merchandise.

Article 16. Procedure for Taking a Decision on Classification of the Merchandise that is Moved Across the Customs Border of the Union in Non-Assembled or Disassembled Form, in Particular as an Incomplete Set or in an Incomplete Form whose Import or Export is Intended in Various Merchandise Lots During an Established by Period of Time

1. A decision on classification of the merchandise moved across the customs border of the Union in non-assembled or disassembled form (hereinafter referred to in this article as a decision on classification of a merchandise), in particular as an incomplete set or in incomplete form, whose import or export is intended to be in the various merchandise lots during a period of time going beyond the term defined by Article 101 of the Code of the Union (hereinafter referred to in this article as a merchandise) for which the details of declaring are defined in Article 117 of the Code of the Union shall be taken in respect of the goods which are placed under the customs procedure of clearance for internal consumption, customs procedure of export, customs procedure of customs warehouse, customs procedure of free customs zone, customs procedure of free warehouse, customs procedure of re-export and customs procedure of re-import, and which are included in the list defined by the Commission and the legislation of the Russian Federation on customs regulation in the cases defined by the Commission.

2. The federal executive body carrying out the functions of control and supervision in the sphere of customs affairs, and/or another customs body designated by the federal executive body carrying out the functions of control and supervision in the sphere of customs affairs (hereinafter referred to in this article as authorised customs bodies) shall take a decision on classification of the merchandise on an application for taking a decision on classification of the merchandise.

3. Application for taking a decision on classification of the merchandise shall be filed in the form of an electronic document signed with an enhanced approved electronic signature through the personal area or in the form of a document on a paper medium.

4. The following may act as the applicant: the person that compiles with the conditions envisaged by Article 83 of the Code of the Union and by Part 4 of Article 100 of this Federal Law, or the representative properly authorised by such person.

5. The exchange of electronic documents and/or information in electronic form shall be effectuated by means of the interaction of the information system of the customs body and the information system of the applicant through the personal area.

6. An application for taking a decision on classification of a merchandise shall comprise the following:

- 1) information on the applicant (the name, the taxpayer identification number, basic state registration number, postal address). If the application is filed by a representative the same information about the representative shall be provided;

- 2) information on the merchandise (the name, a list of the components of the merchandise);
- 3) the term for delivery of the merchandise;
- 4) the customs procedure under which the merchandise is going to be placed;
- 5) the name of customs body where the merchandise is going to be declared for customs purposes;
- 6) information on the form in which a decision on classification of the merchandise is to be taken (in the form of an electronic document signed with an enhanced approved electronic signature or a document on a paper medium).

7. The following shall be attached to the application for taking a decision on classification of the merchandise:

- 1) documents confirming that a foreign economic transaction has been concluded in respect of the merchandise or that the merchandise is imported as a contribution into the charter capital of the recipient;
- 2) a list of the components of the merchandise (in the form of a table) in electronic form or in writing, as comprising the following:
 - a) the descriptions of the merchandise's components, in particular the parts constituting a separate component of the merchandise;
 - b) the serial number of the merchandise's component;
 - c) the classification code of the component of the merchandise in accordance with the Commodity Classification of Foreign Economic Activity;
 - d) the quantity or weight of the components, in particular of the parts constituting a separate component of the merchandise in the units of measurement applied in the Commodity Classification of Foreign Economic Activity;
- 3) the documents containing a technical description of the merchandise with reference to the intended purpose, performed functions, the principle of operation, in particular of the interaction of certain components of the merchandise;
- 4) the documents containing a description of certain components of the merchandise with reference to the intended purpose, performed functions, the principle of operation, and the material they are made from;
- 5) the assembly (installation) drawing (scheme);
- 6) the document confirming the powers of the person who has signed the application for taking a decision on classification of the merchandise, and the documents attached thereto.

8. The documents mentioned in Parts 6 and 7 of this article shall be page-numbered, bound up and attested with the signature (the enhanced approved electronic signature) of the applicant and an imprint of the seal (if a seal is available).

9. In the following cases authorised customs bodies shall refuse to consider an application for taking a decision on classification of a merchandise:

- 1) if the application for taking a decision on classification of the merchandise and the documents attached thereto filed on a paper medium have been signed by a person who is not authorised;
- 2) if the application for taking a decision on classification of the merchandise and the documents attached thereto do not meet the requirements established by Parts 3, 4, 6, 7 and 8 of this article, and also the requirements applicable to the format and structure of the application in electronic form which are established by the federal executive body carrying out the functions of control and supervision in the sphere of customs affairs.

10. A decision on refusal to consider an application for taking a decision on classification of a merchandise shall be taken within 20 calendar days after the date of registration of the application for taking a decision on classification of the merchandise by the authorised customs bodies, and it shall be sent to the applicant within said term in the form of a document on a paper medium or an electronic document signed with an enhanced approved electronic signature through the personal area with an indication of the reasons for the refusal.

11. The refusal to consider the application for taking a decision on classification of the merchandise shall not impede the repeated application by the applicant, provided the causes which have served as ground for refusal to consider said application have been eliminated.

12. If the documents and information mentioned in Parts 6 and 7 of this article which have been provided by the applicant contain contradictory information, and/or have not been filed on the complete scope required for the taking of a decision on classification of the merchandise the authorised customs body shall notify - in the form of a document on a paper medium or an electronic document signed with an enhanced approved electronic signature through the personal area - the applicant within 20 calendar days after the date of registration of said application about the need for provision of additional information. The request for additional information from the applicant shall be well grounded, and it shall comprise a list of the additionally requested documents and/or information which affect the taking of a decision on classification of the merchandise.

13. Additional information shall be provided within 60 calendar days after the date of notification of the applicant.

14. The form, format and structure of the notice of the need for provision of additional information shall be established by the federal executive body carrying out the functions of control and supervision in the sphere of customs affairs.

15. The authorised customs bodies shall refuse to take a decision on classification of the merchandise if:

- 1) the components of the merchandise in accordance with the rules for classification of goods do not make up the merchandise specified in Part 1 of this article;
- 2) if according to the results of received additional information that has been requested by the authorised customs bodies in accordance with Part 12 of this article the components of the merchandise in accordance with the rules for classification of goods do not make up the merchandise specified in Part 1 of this article;
- 3) the additional information requested by the authorised customs bodies in accordance with Part 12 of this article is not provided within the established by term or is provided on an incomplete scope;
- 4) contradictory information is available in the application for taking a decision on classification of the merchandise, the documents attached thereto, and the provided additional information requested by the authorised customs bodies in accordance with Part 12 of this article.

16. In the case specified in Item 1 of Part 15 of this article a decision on refusal to take a decision on classification of the merchandise shall be taken within 20 calendar days after the date of registration by the authorised customs bodies of the application for taking a decision on classification of the merchandise, and it shall be sent to the applicant within said term in the form of a document on a paper medium or an electronic document signed with an enhanced approved electronic signature through the personal area complete with an indication of the reasons for the refusal.

17. In the cases envisaged by Items 2, 3 and 4 of Part 15 of this article a decision on refusal to take a decision on classification of the merchandise shall be taken within 20 calendar days after the day following the date of end of the term for provision of additional information to the authorised customs body, and it shall be sent to the applicant before or on the day following the date of such decision, with an indication of the reasons for the refusal.

18. A decision on classification of a merchandise shall comprise the following:

- 1) the name of the customs body that has taken the decision on classification of the merchandise;
- 2) the registration number and the date of the decision on classification of the merchandise;
- 3) information on the applicant (the name, taxpayer identification number, basic state registration number and postal address);
- 4) the description of the merchandise;
- 5) the 10-digit classification code of the merchandise in accordance with the Commodity Classification of Foreign Economic Activity;
- 6) a substantiation of the decision on classification of the merchandise;
- 7) a list of the components of the merchandise, including the following:

-
- a) the descriptions of the components, in particular of the parts constituting a separate component of the merchandise;
 - b) the quantity and weight of the components, in particular of the parts constituting a separate component of the merchandise, in the units of measurement applied in the Commodity Classification of Foreign Economic Activity;
- 8) the details of the documents confirming that a foreign economic transaction has been concluded, and accordance with which the components of the merchandise are going to be imported or exported;
 - 9) the name of customs body where the merchandise is going to be declared;
 - 10) the type of the customs procedure under which the merchandise is going to be placed;
 - 11) the position, surname and initials of the customs body's official who has taken the decision on classification of the merchandise, and his signature.

19. The decision on classification of the merchandise shall be taken by the authorised customs body, and be formalised in the form of an electronic document signed with an enhanced approved electronic signature or a document on a paper medium.

20. The decision on classification of the merchandise shall enter into force from the date of adoption thereof.

21. The decision on classification of the merchandise shall be taken within 90 calendar days after the date of registration by the authorised customs body of the application for taking a decision on classification of the merchandise. If there is the need for provision of additional information in accordance with Part 12 of this article said term shall be suspended from the date of dispatch of the inquiry for provision of such additional information and be resumed from the date of registration of the additional information by the authorised customs body considering the application for taking a decision on classification of the merchandise.

22. The federal executive body carrying out the functions of control and supervision in the sphere of customs affairs shall define the form and procedure for filling in on a paper medium, or the format and structure of the electronic form of the following documents:

- 1) an application for taking a decision on classification of a merchandise;
- 2) the application for amending a decision on classification of a merchandise;
- 3) a list of the merchandise's components that is mentioned in Item 2 of Part 7 of this article;
- 4) a decision on refusal to consider an application for taking a decision on classification of a merchandise;
- 5) a decision on refusal to consider an application for making amendments to a decision on classification of a merchandise;
- 6) a decision on refusal to take a decision on classification of a merchandise;
- 7) a decision on classification of a merchandise;
- 8) a decision on amending a decision on classification of a merchandise;
- 9) a decision on cancelling a decision on classification of a merchandise.

Article 17. Amending a Decision on Classification of the Merchandise Moved Across the Customs Border of the Union in Non-Assembled or Disassembled Form, in Particular as an Incomplete Set or in Incomplete Form, That Is Going to Be Imported or Exported in the Various Merchandise lots during an Established by Period of Time, Termination of the Effect of Such Decision

1. A decision on amending a decision on classification of the merchandise moved across the customs border of the Union in non-assembled or disassembled form, in particular as an incomplete set or in incomplete form that is going to be imported or exported in the various merchandise lots during an established by period of time (hereinafter referred to in this article as a merchandise), and also a decision on terminating the effect of such decision shall be taken by the authorised customs bodies which have taken the decision on classification of the merchandise in accordance with Article 16 of this Federal Law (hereinafter referred to in this article respectively as a decision on classification of a merchandise and authorised customs bodies).

2. A decision on amending a decision on classification of a merchandise shall be taken by the authorised customs bodies in the following cases:

- 1) the following has been taken by the Commission or by the federal executive body carrying out the functions of control and supervision in the sphere of customs affairs - binding on the customs bodies: a decision or an explanation on the classification of certain kinds of goods affecting the classification of the merchandise in respect of which the decision on classification has been taken;
- 2) relevant amendments have been made to the Commodity Classification of Foreign Economic Activity;
- 3) errors or printing errors have been discovered which occurred when the decision was taken or when documents were prepared by the applicant;
- 4) a change has occurred in information on the applicant and/or the customs body where the merchandise is going to be declared for customs purposes;
- 5) a change has occurred in the terms of the foreign economic transaction, if such change is relating to the merchandise or the certain components thereof in respect of which the decision on classification was taken;
- 6) the declarant has filed an application about refusal to further deliver the merchandise's components, if the conditionally cleared or exported components of the merchandise make up a merchandise classified by the code specified in the decision on classification of the merchandise.

3. An application on amending a decision on classification of a merchandise shall comprise the following:

- 1) information on the applicant (the name, taxpayer identification number, basic state registration number and postal address);
- 2) the registration number and the date of adoption of the decision on classification of the merchandise;
- 3) the reasons for amending the decision on classification of the merchandise.

4. Attached to the application for amending a decision on classification of a merchandise shall be the documents confirming the need for the making of amendments (a technical description, assembly (installation) drawings (schemes), letters of the supplier (manufacturer), amendments to a contract, packing lists, invoices and specifications signed by the person who submitted them.

5. In the event of the declarant's refusal to further deliver the components of the merchandise the application for amending the decision on classification of the merchandise shall be submitted to the customs body that has taken the decision on classification of the merchandise before the expiry of the general term for filing a final declaration in respect of the merchandise envisaged by Article 103 of this Federal Law.

6. In the cases specified in Items 1 and 2 of Part 2 of this article the decision on amending a decision on classification of the merchandise shall be taken by the authorised customs bodies within 30 calendar days after the date of entry into force of the relevant decisions and/or amendments to the Commodity Classification of Foreign Economic Activity, and shall become effective simultaneously with them.

7. The decision on amending a decision on classification of the merchandise in the cases specified in Items 3, 4, 5 and 6 of Part 2 of this article shall be taken by the authorised customs bodies within 30 calendar days after the date of registration by such customs bodies of the application for amending the decision on classification of the merchandise, and it shall come into force from the date of adoption of the decision on amending the decision on classification of the merchandise.

8. The authorised customs bodies shall refuse to take a decision on amending a decision on classification of a merchandise if:

- 1) the application for amending the decision on classification of the merchandise and the documents attached thereto do not meet the requirements established by Parts 8 and 22 of Article 16 of this Federal Law;
- 2) the documents and information mentioned in Parts 3 and 4 of this article which have been provided by the applicant contain contradictory information and/or have not been filed as the incomplete set required for the taking of a decision on amending the decision on classification of the merchandise.

9. Refusal to take a decision on amending a decision on classification of a merchandise shall not impede the repeated application by the applicant, provided the causes which have served as ground for the refusal have been eliminated.

10. A decision on terminating the effect of a decision on classification of a merchandise shall be taken by the authorised customs bodies in the following cases:

- 1) the customs body has established by that for the purposes of taking a decision on classification of the merchandise the applicant has submitted the documents containing unreliable and/or incomplete information, or false documents;
- 2) a declaration concerning the merchandise in respect of the last component of the merchandise in the form of an incomplete set or in incomplete form had not been filed before the expiry of the general term established by Article 103 of this Federal Law;
- 3) the applicant has refused to deliver the merchandise, in particular after the import or export of certain components of the merchandise, except for the case specified in Item 6 of Part 2 of this article.

11. A decision on terminating the effect of a decision on classification of a merchandise shall enter into force after the date of adoption of the decision on classification of the merchandise.

12. In the event of loss by the applicant of the decision on classification of the merchandise, the decision on amending the decision on classification of the merchandise or the decision on terminating the effect of the decision on classification of the merchandise on a paper medium the authorised customs bodies shall issue a replacement copy of the decision earlier received by the applicant within 15 calendar days after the date of registration of the replacement copy application.

Article 18. The Preliminary Decision on Classification of a Merchandise

1. On an application of a person concerned the federal executive body carrying out the functions of control and supervision in the sphere of customs affairs, or another customs body designated by the federal executive body carrying out the functions of control and supervision in the sphere of customs affairs shall take a preliminary decision on classification of a merchandise in accordance with the Commodity Classification of Foreign Economic Activity (hereinafter referred to as preliminary decision on classification of a merchandise) in accordance with Articles 23 - 27 of the Code of the Union.

2. The preliminary decision on classification of the merchandise shall be effective for five years after the date of adoption thereof.

3. The application for taking a preliminary decision on classification of the merchandise shall be filed in the form of an electronic document signed with an enhanced approved electronic signature with the use of the federal state information system "The Integrated Portal for State and Municipal Services (Functions)" or a document on a paper medium.

4. The person that meets the requirements envisaged by Article 83 of the Code of the Union and by Part 4 of Article 100 of this Federal Law, or the representative properly authorised by such person may act as the applicant.

5. The exchange of electronic documents and/or information in electronic form shall be effectuated by means of interaction of the information system of the customs body and of the information system of the applicant through the federal state information system "The Integrated Portal for State and Municipal Services (Functions)".

6. An application for taking a preliminary decision on classification of a merchandise shall comprise information about the payment document acknowledging that the state duty has been paid, the full commercial name, company name (trademark), the basic technical and commercial characteristics of the merchandise, and also another information allowing to unequivocally classify the merchandise.

7. If necessary, there shall be provided specimens and/or samples of the merchandise, photographs, sketches, drawings, certificates of products and other documents required for taking a preliminary decision on classification of the merchandise.

8. Attached to the application for taking a preliminary decision on classification of the merchandise filed on a paper medium shall be a document confirming the powers of the person who has signed such application and the documents attached thereto.

9. The authorised customs body shall refuse considering an application for taking a preliminary decision on classification of a merchandise if:

- 1) the application for taking a preliminary decision on classification of the merchandise and the documents attached thereto filed on a paper medium have not been signed by an authorised person;
- 2) the application for taking a preliminary decision on classification of the merchandise and the documents attached thereto do not meet the requirements established by Parts 3, 4, 6, 7 and 8 of this article, the requirements applicable to the form of a document on a paper medium or to the format and structure of the application in the form of an electronic document which are established by the federal executive body carrying out the functions of control and supervision in the sphere of customs affairs;
- 3) the applicant has not paid the state duty for the taking of a preliminary decision on classification of the merchandise and/or the application for taking a preliminary decision does not contain information about the payment document acknowledging that the state duty has been paid.

10. A decision on refusal to consider an application for taking a preliminary decision on classification of a merchandise shall be taken within 20 calendar days after the date of registration of such application by the authorised customs body, and it shall be sent to the applicant within said term in the form of a document on a paper medium or an electronic document signed with an enhanced approved electronic signature with an indication of the reasons for the refusal.

11. Refusal to consider an application for taking a preliminary decision on classification of a merchandise shall not impede the applicant's repeated application, provided the causes that have served as ground for refusal to consider said application have been eliminated.

12. Unless the documents and information provided by the applicant allow to define the merchandise code in accordance with the Commodity Classification of Foreign Economic Activity, the authorised customs body shall notify the applicant within 20 calendar days after the date of registration of the application for taking a preliminary decision on classification of the merchandise by the authorised customs body in the form of a document on a paper medium or an electronic document signed with an enhanced approved electronic signature with the use of the federal state information system "The Integrated Portal for State and Municipal Services (Functions)" of the need for provision of additional information. An enquiry asking for additional information from the applicant shall be substantiated, and it shall comprise a list of the documents and/or of information which are being additionally requested, and affect the definition of the merchandise code in accordance with the Commodity Classification of Foreign Economic Activity.

13. Additional information shall be provided within 60 calendar days after the date of registration by the customs body of the inquiry about the need for provision of additional information sent to the applicant.

14. The form, format and structure of the notice of the need for provision of additional information shall be established by the federal executive body carrying out the functions of control and supervision in the sphere of customs affairs.

15. The authorised customs body shall refuse to take a preliminary decision on classification of the merchandise if:

- 1) a preliminary decision has been earlier issued to the applicant concerning the same merchandise that is specified (described) in the application for taking a preliminary decision, except for cases when the effective term of the preliminary decision issued earlier expires within 60 days after the date of registration of the application for taking a preliminary decision;
- 2) the additional information requested by the authorised customs body in accordance with Part 12 of this article is not provided within the established by term or is not provided on the full scope;

- 3) contradictory information is available in the application for taking a preliminary decision on classification of the merchandise, the documents attached thereto, and the additional information that has been provided on the request of the authorised customs body in accordance with Part 12 of this article.

16. A decision on refusal to take a preliminary decision on classification of the merchandise in the case mentioned in Item 1 of Part 15 of this article shall be taken within 20 calendar days after the date of registration by the authorised customs body of the application for taking a preliminary decision on classification of the merchandise, it and shall be sent to the applicant within said term in the form of a document on a paper medium or an electronic document signed with an enhanced approved electronic signature with the use of the federal state information system "The Integrated Portal for State and Municipal Services (Functions)" with an indication of the reasons for the refusal.

17. In the cases envisaged by Items 2 and 3 of Part 15 of this article the decision on refusal to take a preliminary decision on classification of the merchandise shall be taken within 20 calendar days after the day following the date of expiry of the term for provision of additional information to the authorised customs body, and it shall be sent to the applicant before or on the day following the date of adoption of such decision, with an indication of the reasons for the refusal.

18. A preliminary decision on classification of the merchandise shall be taken within 60 calendar days after the date of registration by the authorised customs body of the application for taking a preliminary decision on classification of the merchandise. If it is necessary to provide additional information in accordance with Part 12 of this article said term shall be suspended or resumed from the date of registration by the authorised customs body of the additional information received.

19. The form of a preliminary decision on classification of a merchandise, the procedure for filling it in, and the procedure for amending such decision shall be defined by the Commission.

20. The format and structure of the electronic kind of a preliminary decision on classification of a merchandise and a decision on making amendments to a preliminary decision on classification of a merchandise shall be defined by the federal executive body carrying out the functions of control and supervision in the sphere of customs affairs.

21. The federal executive body carrying out the functions of control and supervision in the sphere of customs affairs shall define the form and procedure for filling in on a paper medium, and the format and structure of the electronic form of the following documents:

- 1) an application for taking a preliminary decision on classification of a merchandise;
- 2) a decision on refusal to consider an application for taking a preliminary decision on classification of a merchandise;
- 3) a decision on refusal to take a preliminary decision on classification of a merchandise;
- 4) a decision on termination of effect of a preliminary decision on classification of a merchandise;
- 5) a decision on withdrawal of a preliminary decision on classification of a merchandise.

22. A decision on withdrawal of a preliminary decision on classification of a merchandise In the cases envisaged by Subitem 4 of Item 6 of Article 26 of the Code of the Union may be taken by the authorised customs body, and it shall enter into force from the date of adoption of such decision.

23. The procedure for taking a preliminary decision on classification of a merchandise shall be defined by the federal executive body carrying out the functions of state policy elaboration and normative legal regulation in the sphere of customs affairs.

Article 19. Explanations and Other Decisions on Classification of Goods

1. For the purposes of ensuring the uniform application of the Commodity Classification of Foreign Economic Activity by the customs bodies the federal executive body carrying out the functions of control and supervision in the sphere of customs affairs shall issue explanations on the classification of certain types of goods.

2. The federal executive body carrying out the functions of control and supervision in the sphere of customs affairs shall ensure free-of-charge unfettered access for any persons concerned on the

territory of the Russian Federation to information on the preliminary decisions and explanations adopted by the customs bodies in accordance with Article 21 of the Code of the Union.

Chapter 4. The Origin of Goods

Article 20. Identifying and Declaring the Origin of Goods

1. The origin of the goods imported into the Russian Federation and exported from the Russian Federation shall be identified in accordance with Article 28 of the Code of the Union.
2. The origin of goods shall be defined by the declarant, and be declared to the customs body while the goods are declared for customs purposes. The origin of the goods shall be confirmed by a document in accordance with Article 29 of the Code of the Union.

Article 21. Control of the Correctness of Identification of the Origin of Goods

1. The customs bodies shall exercise control over the correctness of identification of the origin of goods for the purposes of ensuring the observance of customs-tariff and non-tariff regulation measures and other measures in cases when the taking of such measures depends on the origin of the goods before the clearance of the goods and after the clearance thereof in accordance with the details established by Article 314 of the Code of the Union.
2. If the origin of goods declared by the declarant to the customs body when the goods were declared for customs purposes is not confirmed the customs body shall send (deliver) to the declarant a demand to amend the information declared in the customs declaration before the clearance of the goods, or the customs body's decision on amending the information declared in the customs declaration after the clearance of the goods.
3. If in the event of importation of goods into the Russian Federation it is discovered that the origin of the goods is unknown or that the origin of the goods in accordance with Item 5 of Article 314 of the Code of the Union is deemed unconfirmed, then the goods shall be subjected to the special economic measures established by Federal Law No. 281-FZ of December 30, 2006 on Special Economic Measures, in cases when the taking of such measures depends on the origin of goods.

Article 22. The Preliminary Decision on the Origin of a Merchandise

1. On an application of a person concerned the federal executive body carrying out the functions of control and supervision in the sphere of customs affairs shall take preliminary decisions on the origin of goods in accordance with Articles 32 - 36 of the Code of the Union.
2. The application for taking a preliminary decision on the origin of the merchandise shall be filed in the form of an electronic document signed with the enhanced approved electronic signature of the person concerned with the use of the federal state information system "The Integrated Portal for State and Municipal Services (Functions)" or a document on a paper medium.
3. The exchange of electronic documents and/or information in electronic form shall be effectuated by means of interaction of the information system of the customs body and of the information system of the applicant with the use of the federal state information system "The Integrated Portal for State and Municipal Services (Functions)".
4. The application shall be drawn up in the Russian language, contain all the information required for taking a preliminary decision on the origin of the merchandise, and be sent to the authorised customs body in the form of an electronic document or a document on a paper medium.
5. The person that meets the requirements envisaged by Article 83 of the Code of the Union and by Part 4 of Article 100 of this Federal Law or the representative properly authorised by such person may act as the applicant.
6. The federal executive body carrying out the functions of state policy elaboration and normative legal regulation in the sphere of customs affairs may establish additional requirements applicable to

the person specified in Part 5 of this article with the observance of which such person may act as the applicant.

7. A preliminary decision on the origin of goods shall be taken for each denomination of merchandise imported into the customs territory of the Union from a certain country within 60 calendar days after the date of registration of the application for taking a preliminary decision on the origin of the merchandise.

8. Attached to the application for taking a preliminary decision on the origin of the merchandise filed on a paper medium shall be a document confirming the powers of the person who has signed the application for taking a preliminary decision on the origin of the merchandise, and the documents attached thereto.

9. The authorised customs body shall refuse to consider an application for taking a preliminary decision on the origin of a merchandise if:

- 1) the application for taking a preliminary decision on the origin of the merchandise and the documents attached thereto filed on a paper medium have not been signed by an authorised person;
- 2) the application for taking a preliminary decision on the origin of the merchandise and the documents attached thereto do not meet the requirements established by Parts 2, 4 - 8 of this article, and also the requirements applicable to the format and structure of the application in electronic form established by the federal executive body carrying out the functions of control and supervision in the sphere of customs affairs.

10. A decision on refusal to consider an application for taking a preliminary decision on the origin of a merchandise shall be taken within 20 calendar days after the date of registration of the application for taking a preliminary decision on the origin of the merchandise by the authorised customs body, and shall be sent to the applicant within said term in the form of a document on a paper medium or an electronic document signed with an enhanced approved electronic signature with the use of the federal state information system "The Integrated Portal for State and Municipal Services (Functions)" with an indication of the reasons for the refusal.

11. Refusal to consider an application for taking a preliminary decision on the origin of a merchandise shall not impede the applicant's repeated application, provided the causes which served as ground for the refusal to consider said application have been eliminated.

12. Unless the documents and information provided by the applicant allow to identify the origin of the merchandise, the authorised customs body shall send a notice - in the form of a document on a paper medium or an electronic document signed with an enhanced approved electronic signature with the use of the federal state information system "The Integrated Portal for State and Municipal Services (Functions)" - of the need for provision of additional information to the applicant within 20 calendar days after the date of registration of said application by the authorised customs body.

13. The form, format and structure of the notice about the need for provision of additional information specified in Part 12 of this article shall be defined by the federal executive body carrying out the functions of control and supervision in the sphere of customs affairs.

14. Additional information shall be provided within 60 calendar days after the date of registration by the customs body of the notice about the need for provision of additional information sent to the applicant.

15. The authorised customs body shall refuse to take a preliminary decision on the origin of a merchandise if:

- 1) a preliminary decision on the origin of a merchandise has been earlier issued to the applicant for the same merchandise which is indicated (described) in the application for taking a preliminary decision on the origin of the merchandise, except for cases when the effective term of the preliminary decision issued earlier expires within 60 days after the date of registration of the application for taking a preliminary decision;

- 2) the additional information requested by the authorised customs body in accordance with Part 12 of this article is not provided within the established by term or is not provided on the full scope;
- 3) contradictory information is available in the application for taking a preliminary decision on the origin of the merchandise, the documents attached thereto, and the provided additional information requested by the authorised customs body in accordance with Part 12 of this article;
- 4) the following has been filed as a document confirming the origin of the merchandise: a certificate of origin of the merchandise completed in breach of the requirements established by the relevant rules for identifying the country of origin of goods, or in the course of the check of the certificate of origin of the merchandise envisaged by Item 5 of Article 34 of the Code of the Union the certificate of origin of the merchandise has been discovered to be non-authentic and/or to contain unreliable information;
- 5) the state body or authorised organisation which have issued and/or are authorised to check the certificate of origin of the merchandise did not give their reply to an inquiry sent in accordance with Item 5 of Article 34 of the Code of the Union within the term established by the law of the Union.

16. A decision on refusal to take a preliminary decision on the origin of the merchandise in the case envisaged by Item 1 of Part 15 of this article shall be taken within 20 calendar days after the date of registration by the authorised customs body of the application for taking a preliminary decision on the origin of the merchandise, and it shall be sent to the applicant within said term in the form of an electronic document signed with an enhanced approved electronic signature with the use of the federal state information system "The Integrated Portal for State and Municipal Services (Functions)" or a document on a paper medium with an indication of the reasons for the refusal.

17. In the cases envisaged by Items 2 and 3 of Part 15 of this article a decision on refusal to take a preliminary decision on the origin of the merchandise shall be taken within 20 calendar days after the day following the date of expiry of the term for provision of additional information to the authorised customs body, and it shall be sent to the applicant before or on the day following the date of adoption of such decision, with an indication of the reasons for the refusal.

18. In the case envisaged by Item 4 of Part 15 of this article a decision on refusal to take a preliminary decision on the origin of the merchandise shall be taken within 20 calendar days after the date of registration by the authorised customs body of the information received from the state body or the authorised organisation which have issued and/or are authorised to check a certificate of origin of a merchandise in accordance with Item 5 of Article 34 of the Code of the Union, and it shall be sent to the applicant before or on the day following the date of adoption of such decision, with an indication of the reasons for the refusal.

19. In the case envisaged by Item 5 of Part 15 of this article a decision on refusal to take a preliminary decision on the origin of the merchandise shall be taken within 20 calendar days after the day following the date of expiry of the term for provision of additional information to the authorised customs body, and it shall be sent to the applicant before or on the day following the date of adoption of such decision, with an indication of the reasons for the refusal.

20. If it is necessary to provide additional information in accordance with Parts 12 and 13 of this article the term specified in Part 7 of this article shall be suspended from the date of dispatch of the notice about the provision of such additional information, and be resumed from the date of registration by the authorised customs body of the additional information received.

21. If in the event of adoption of a preliminary decision on the origin of a merchandise an inquiry has been sent to the state body or the authorised organisation which have issued and/or are authorised to check a certificate of origin of a merchandise in accordance with Item 5 of Article 34 of the Code of the Union the term specified in Part 20 of this article shall be suspended from the date of dispatch of the inquiry and be resumed from the date of registration by the authorised customs body of the additional information received.

22. If in the event of check of a certificate of origin of a merchandise in accordance with Item 4 of Part 15 of this article a customs expert examination is required in accordance with Chapter 58 of this Federal Law the term specified in Part 20 of this article shall be suspended, and be resumed

from the date on which the authorised customs body receives the results of the customs expert examination.

23. The form of a preliminary decision on the origin of a merchandise, the procedure for filling it in, and the procedure for making amendments to such decision shall be defined by the Commission.

24. The format and structure of the electronic kind of a preliminary decision on the origin of a merchandise and of a decision on making amendments to a preliminary decision on the origin of a merchandise shall be defined by the federal executive body carrying out the functions of control and supervision in the sphere of customs affairs.

25. The federal executive body carrying out the functions of control and supervision in the sphere of customs affairs shall define the form of, and the procedure for filling in on a paper medium, and the format and structure of the electronic kind of the following of documents:

- 1) an application for taking a preliminary decision on the origin of a merchandise;
- 2) a decision on refusal to consider an application for taking a preliminary decision on the origin of a merchandise;
- 3) a decision on refusal to take a preliminary decision on the origin of a merchandise;
- 4) a decision on termination of the effect of a preliminary decision on the origin of a merchandise;
- 5) a decision on withdrawal of a preliminary decision on the origin of a merchandise.

26. The procedure for taking a preliminary decision on the origin of a merchandise shall be defined by the federal executive body carrying out the functions of state policy elaboration and normative legal regulation in the sphere of customs affairs.

Chapter 5. The Customs Value of Goods

Article 23. Assessing and Checking the Customs Value of Goods

1. The customs value of the goods imported into the Russian Federation shall be assessed in accordance with Chapter 5 of the Code of the Union.

2. The Government of the Russian Federation shall establish a procedure for assessment of the customs value of the goods exported from the Russian Federation.

3. The customs value of the goods imported into the Russian Federation or exported from the Russian Federation shall be determined by the declarant when the goods are being declared, except for cases when according to the Code of the Union the customs value is determined by the customs body.

4. Customs value of the goods imported into the Russian Federation shall be declared by the declarant in the course of declaration of the goods in the procedure established by the Commission.

5. The customs control of the customs value of the goods moved across the customs border of the Union in the event of import into the Russian Federation shall be exercised in accordance with Chapter 5 of the Code of the Union with the use of the forms of customs control and the measures ensuring the realisation of customs control established by the Code of the Union.

6. The federal executive body carrying out the functions of state policy elaboration and normative legal regulation in the sphere of customs affairs shall establish:

- 1) a procedure for the customs control of the customs value of the goods exported from the Russian Federation;
- 2) a procedure for the postponed assessment of the customs value of the goods exported from the Russian Federation, that includes in particular the cases of postponed assessment of the customs value of goods, the details of application of the method of value of the transaction with the goods exported from the Russian Federation when the postponed assessment of the customs value of the goods is used, the details of application of information on the preliminary amount of the customs value of the goods, a procedure and a term for the application of the exact amount of the customs value of the goods and the details of the customs control of the customs value of the goods;

- 3) in the cases defined by the Commission, a procedure for the postponed assessment of the customs value of the goods, including in particular the cases of postponed assessment of the customs value of the goods, the details of application of the method of the value of transaction with the goods imported into the Russian Federation when the postponed assessment of the customs value of the goods is used, the details of application of information on the preliminary amount of the customs value of the goods, a procedure and a term for the application of the exact amount of the customs value of the goods, and the details of the customs control of the customs value of the goods;
- 4) the details of the customs control of the customs value of the goods in the event of preliminary and periodical declaring for customs purposes, and also in the event of declaring for customs purposes with the details envisaged by Item 8 of Article 104 of the Code of the Union;
- 5) the cases in which the customs control of the customs value of the goods is exercised by specialised (functional) units of the customs bodies by the customs value.

7. In connection with the change of the customs value the information declared in the customs declaration shall be modified in the cases, in the procedure and form which are established by the Commission in accordance with Article 112 of the Code of the Union on the customs body's demand to amend the information declared in the customs declaration before the clearance of the goods or a decision of the customs body on the making of amendments to the information declared in the customs declaration after the clearance of the goods.

8. The federal executive body carrying out the functions of control and supervision in the sphere of customs affairs shall establish a procedure for actions of the customs bodies' officials in the event of customs control of the customs value of the goods imported into the Russian Federation or exported from the Russian Federation, in particular including a procedure for actions of the customs bodies' officials in the event of change of the information declared in the customs declaration in connection with the change of the customs value.

Article 24. Consultations on Issues of the Customs Value of Goods

In accordance with Item 15 of Article 38 of the Code of the Union the federal executive body carrying out the functions of state policy elaboration and normative legal regulation in the sphere of customs affairs shall establish a procedure for holding consultations between the customs body and the declarant for the purposes of substantiated selection of the value base for assessment of the customs value of the goods imported into the Russian Federation that corresponds to Articles 41 and 42 of the Code of the Union.

Article 25. The Preliminary Decision on Issues of the Application of Methods of Assessment of the Customs Value of the Goods Imported into the Russian Federation

1. On an application of a person concerned the federal executive body carrying out the functions of control and supervision in the sphere of customs affairs shall take a preliminary decision in accordance with Chapter 5 of the Code of the Union on issues of the application of methods of assessment of the customs value of the goods imported into the Russian Federation (hereinafter referred to in this article as a preliminary decision).

2. The person that meets the requirements envisaged by Article 83 of the Code of the Union and by Part 4 of Article 100 of this Federal Law, or the representative properly authorised by such person may act as the applicant.

3. A preliminary decision shall be taken within 30 calendar days after the date of registration of the application for taking a preliminary decision.

4. The federal executive body carrying out the functions of state policy elaboration and normative legal regulation in the sphere of customs affairs shall establish a procedure for taking and handing out a preliminary decision, that includes the terms for, and the cases of, the issuance of a preliminary decision, the effective term thereof, and also a procedure for taking a decision on termination of the effect of a preliminary decision.

**SECTION II CUSTOMS PAYMENTS, SAFEGUARD, ANTI-DUMPING
AND COUNTERVAILING DUTIES**

**Chapter 6. General Provisions on the Payment of Customs Payments, Safeguard,
Anti-Dumping and Countervailing Duties**

Article 26. The Payers of Customs Duties and Taxes, Safeguard,
Anti-Dumping and Countervailing Duties

1. The persons mentioned in Article 50 of the Code of the Union are the payers of customs duties and taxes.
2. The persons mentioned in Item 2 of Article 71 of the Code of the Union are the payers of safeguard, anti-dumping and countervailing duties.
3. For the purposes of this Federal Law the term "payers" means the persons specified in this article.

Article 27. Term for Payment of Customs Duties and Taxes, Safeguard, Anti-Dumping and
Countervailing Duties

1. The term for payment of customs duties, taxes, safeguard, anti-dumping and countervailing duties shall be established by in accordance with the Code of the Union, this Federal Law and the legislation of the Russian Federation.
2. Customs duties, taxes, safeguard, anti-dumping and countervailing duties in respect of the goods for which the details of declaring for customs purposes are envisaged by Item 8 of Article 104 of the Code of the Union shall be paid within the term set by this Federal Law and the legislation of the Russian Federation.

Article 28. Procedure for Making Advance Payments, the Payment of Customs Duties and Taxes
and Other Payments for the Collection of Which Customs Bodies Are Responsible

1. Advance payments shall be made into the account of the Federal Treasury in the cashless procedure through credit institutions. The payer's instructions on making advance payments shall be sent to the credit institution in the procedure defined by the legislation of the Russian Federation, in particular with the use of software and/or hardware (apparatuses) within the framework of the payment system whose operator is the customs payments operator.
2. The payment of customs duties, taxes, safeguard, anti-dumping and countervailing duties, interest and penalties shall be effectuated by means of the payer's giving instructions concerning advance payments in accordance with Items 1, 2, 4 and 5 of Part 3 of Article 35 of this Federal Law.
3. Customs duties and taxes in respect of goods for personal use may be paid with the use of software and/or hardware (apparatuses) within the framework of the payment system whose operator is the customs payments operator, and also in cash to the cashier's desk of the customs body if the credit institutions are not available in the place where customs operations are carried out or it is impossible to pay customs duties and taxes in respect of the goods for personal use with the use of software and/or hardware (apparatuses) within the framework of the payment system whose operator is the customs payments operator.
4. If in the place where customs operations are carried out that is located at a check-point on the State Border of the Russian Federation there is no cashier's desk of the customs body, credit institution or possibility for payment of customs duties and taxes in respect of goods for personal use with the use of software and/or hardware (apparatuses) within the framework of the payment system whose operator is the customs payments operator then customs duties and taxes in respect of goods for personal use may be paid with money in cash directly to an authorised official, provided an agreement on full individual liability has been concluded by the customs body with that person in accordance with the legislation of the Russian Federation.
5. Customs duties and taxes in respect of the goods for personal use sent by international post in respect of which customs operations are carried out in the places of international postal exchange may be paid with the use of software and/or hardware (apparatuses) within the framework of the

payment system whose operator is the customs payments operator, and also with money in cash to the cashier's desk of a federal postal organisation, given the observance of the conditions defined in Part 8 of Article 203 of this Federal Law.

6. Customs duties and taxes in respect of goods for personal use delivered by carriers (transport forwarding companies and courier delivery services) to the addresses of the natural persons being the recipients of goods shall be paid in the cashless procedure, in particular with the use of software and/or hardware (apparatuses) within the framework of the payment system whose operator is the customs payments operator.

7. The exchange of information between participants in settlements of accounts shall be effectuated by customs payments operators in cases when advance payments are made, and customs duties and taxes and other payments for the collection of which the customs bodies are responsible are paid with the use of software and/or hardware (apparatuses) within the framework of the payment system whose operator is the customs payments operator.

8. The requirements applicable to customs payments operators, the procedure for of organisation interaction between them, the persons making advance payments, and paying customs duties and taxes and other payments for the collection of which the customs bodies are responsible, and the federal executive body carrying out the functions of control and supervision in the sphere of customs affairs, and the procedure for ensuring the proper execution by customs payments operators of their duties, and for collecting funds in cases when customs payments operators default on the execution of their liabilities shall be defined by the Government of the Russian Federation.

9. The customs payments operator shall provide the opportunity for making advance payments and paying customs duties and taxes and other payments for the collection of which the customs bodies are responsible, by means of using national payment instruments on the due dates established by the Central Bank of the Russian Federation by agreement with the federal executive body carrying out the functions of state policy elaboration and normative legal regulation in the sphere of customs affairs.

10. The procedure for carrying out the operations of making advance payments and paying customs duties and taxes and other payments for the collection of which the customs bodies are responsible, with the use of software and/or hardware (apparatuses) within the framework of the payment system whose operator is the customs payments operator shall be defined by the federal executive body carrying out the functions of state policy elaboration and normative legal regulation in the sphere of customs affairs, by agreement with the Central Bank of the Russian Federation.

Article 29. The Customs Credit Slip

1. The customs credit slip shall be used to compute and make customs payments in respect of goods for personal use.

2. The procedure for filling in a customs credit slip in cases when customs payments are computed in respect of goods for personal use, and the procedure for amending it shall be defined by the Commission.

3. The federal executive body carrying out the functions of state policy elaboration and normative legal regulation in the sphere of customs affairs may define the details of completion of certain items of the customs credit slip depending on the type of customs payment in respect of goods for personal use, the making of amendments thereto and the using thereof.

4. The customs credit slip is used to compute and pay customs duties, taxes, safeguard, anti-dumping and countervailing duties and customs fees in respect of the goods not classified as goods for personal use, in cases when the calculation thereof cannot be done in the document on the basis of which said goods are declared for customs purposes, or in another document envisaged for the calculation of such payments, and also other payments for the collection of which the customs bodies are responsible.

5. When a customs credit slip is used in the cases specified in Part 4 of this article the procedure for filling it in depending on the types of the payments whose payment is reflected in the customs credit

slip, the procedure for making amendments thereto, and the procedure for using it be established by the federal executive body carrying out the functions of state policy elaboration and normative legal regulation in the sphere of customs affairs.

6. A customs credit slip may be drawn up in the form of an electronic document without being printed out on a form.

7. In respect of the goods declared for customs purposes in accordance with Chapter 37 of the Code of the Union the customs duties and taxes levied at uniform rates or the customs duties and taxes levied as an aggregate customs payment may also be paid by natural persons on the basis of another customs document defined by the Commission in accordance with Item 24 of Article 266 of the Code of the Union.

Article 30. Executing the Duty to Pay Customs Duties, Taxes and to Make other Payments for the Collection of Which the Customs Bodies are Responsible

1. The duty to pay customs duties, taxes, safeguard, anti-dumping and countervailing duties, interest and penalties shall be executed by the payer, the person which has solidary duty with the payer to pay customs duties and taxes.

2. In the event of collection of customs duties and taxes and other payments for the collection of which the customs bodies are responsible, in the procedure defined by Chapter 12 of this Federal Law, in the event of default on the execution of, or the improper execution by the persons specified in Part 1 of this article of the duty to pay customs duties and taxes and other customs payments for the collection of which the customs bodies are responsible, it is admissible for other persons to execute the duty to pay the customs duties and taxes and to make other payments for the collection of which the customs bodies are responsible.

3. Other persons do not have the right to claim the refund of the amounts of customs duties and taxes and other payments for the collection of which the customs bodies are responsible which have been paid for the payer or the person having the solidary duty with the payer to pay the customs duties and taxes and to make other payments for the collection of which the customs bodies are responsible.

4. The duty to pay customs duties, taxes, safeguard, anti-dumping and countervailing duties, interest and penalties shall be deemed discharged in the cases envisaged by Parts 5 and 6 of this article.

5. The duty to pay customs duties, taxes, safeguard, anti-dumping and countervailing duties, interest and penalties shall be deemed discharged if at the time of onset of the due date for the payment of the duties, taxes and other payments for the collection of which the customs bodies are responsible instructions had been filed with the customs body by the persons specified in Part 1 of this article on use of advance payments in accordance with Items 1, 2, 4 and 5 of Part 3 of Article 35 of this Federal Law, and the sum of the payer's advance payments is not less than the sum of the computed and payable customs duties, taxes, safeguard, anti-dumping and countervailing duties, interest and penalties. A partial discharge of the duty to pay customs duties, taxes, safeguard, anti-dumping and countervailing duties, interest and penalties is prohibited.

6. The duty to pay customs duties and taxes and to make other payments for the collection of which the customs bodies are responsible shall be deemed discharged if the amount of the monetary funds specified in this part is at least equal to the sum of computed and payable customs duties and taxes and other payments for the collection of which the customs bodies are responsible:

- 1) from the time of acceptance for set-off of the money deposit if such set-off takes place on the initiative of the person that has deposited the money, from the time of receipt by the customs body of instructions on such set-off in respect of specific types and sums of customs duties and taxes and other payments for the collection of which the customs bodies are responsible, in respect of specific goods;
- 2) from the time of identification of the information contained in the instructions on remittance of funds to the account of the Federal Treasury, with the information available in the electronic document confirming the accomplishment of the operation of remittance of funds with the use

-
- of software and/or hardware (apparatuses) within the framework of the payment system whose operator is the customs payments operator to the account of the Federal Treasury;
- 3) from the time when funds are written off the payer's bank account on the customs body's instructions on uncontested collection of funds;
 - 4) from the time of receipt of monetary funds into the account of the Federal Treasury for setting off the payment of customs duties and taxes and other payments for the collection of which the customs bodies are responsible - if they have been remitted:
 - a) by a bank, the state corporation the Bank for Development and Foreign Economic Affairs (the Vnesheconombank) (hereinafter referred to as the Vnesheconombank), the Eurasian Development Bank in accordance with a banker's guarantee;
 - b) by a guarantor in accordance with a suretyship contract;
 - c) by a territorial body of the federal executive body carrying out the functions of ensuring the established by procedure for the operation of courts, execution of court judgements, acts of other bodies and officials, law-enforcement functions and the functions of control and supervision in the established by sphere of activity;
 - d) by the guaranteeing union (association) in the cases envisaged by Article 76 of this Federal Law;
 - e) by a bank in the event of implementation of the customs body's instructions on remittance of e-money;
 - 5) from the time of receipt of monetary funds into to the account of the Federal Treasury in the event of collection of customs duties and taxes and other payments for the collection of which the customs bodies are responsible through the collection of the pledged property that has been accepted by the customs body as a security for execution of the duty to pay customs duties and taxes, a security for execution of the duty to pay safeguard, anti-dumping and countervailing duties, a security for execution of the duty of the legal entity pursuing activities in the sphere of customs affairs, or a security for execution of the duties of an authorised economic operator. In the event of collection of customs payments, safeguard, anti-dumping, countervailing duties, interest and penalties by means of collecting the goods in respect of which customs payments, safeguard, anti-dumping and countervailing duties, the duty to pay of customs payments, safeguard, anti-dumping, countervailing duties, interest and penalties have not been paid or have not been paid in full shall be deemed discharged from the time when the entire sum of monetary funds produced by the sale of such goods is received into the account of the Federal Treasury;
 - 6) from the time of payment of money in cash to the cashier's desk of the customs body, or directly to the authorised official if an agreement on full individual liability in accordance with the legislation of the Russian Federation has been concluded by the customs body with that person, or to the cashier's desk of a federal postal organisation, given the observance of the conditions defined in Part 15 of Article 203 of this Federal Law;
 - 7) from the time of levy of execution by the customs body on the amount of a money deposit in the cases envisaged by Parts 10 and 11 of Article 76 of this Federal Law, or from the time of the taking by the customs body of the decisions envisaged by Part 21 of Article 76 and by Part 3 of Article 80 of this Federal Law.
7. For the purpose of clearance of the goods the confirming of discharge of the duty of the payer to pay customs duties and taxes and to make other payments for the collection of which the customs bodies are responsible when they are paid with the use of software and/or hardware (apparatuses) within the framework of the payment system whose operator is the customs payments operator shall be an electronic document acknowledging that the transaction of money remittance to the account of the Federal Treasury has been accomplished with the use of software and/or hardware (apparatuses) within the framework of the payment system whose operator is the customs payments operator.
8. From the time of making of said document the remittance of monetary funds effectuated for the purposes of payment of customs duties and taxes and other payments for the collection of which the customs bodies are responsible shall become irrevocable.
9. For the purposes of clearance of the goods for personal use moved in an unaccompanied luggage when customs payments are made in the cashless procedure the confirmation of discharge of the payer's duty to pay customs duties and taxes is a document made by a credit institution to confirm

the delivery of monetary funds by the payer, or a document confirming the bank's execution of instructions on remittance of monetary funds to set off customs payments.

10. For the purposes of clearance of goods for personal use when customs payments are made to the cashier's desk of the customs body or directly to the authorised official of the customs body the confirmation of discharge of the payer's duty to pay customs duties or taxes is a document drawn up by the cashier of the of customs body or by an authorised official of the customs body that acknowledging that monetary funds have been paid in by the payer to set off the making of customs payments.

11. The customs bodies do not have the right to demand that the payer confirm the receipt of funds into the account of the Federal Treasury. On the payer's application within 20 calendar days from the day following the date of receipt of such application, the customs body shall issue a confirmation of the payment of customs duties and taxes and other payments in the form of a document on a paper medium or an electronic document for up to three calendar years preceding the date of filing of that application. The form, format and structure of the confirmation of payment of customs duties and taxes shall be established by the federal executive body carrying out the functions of control and supervision in the sphere of customs affairs.

12. The duty to pay customs duties, taxes, safeguard, anti-dumping and countervailing duties, interest and penalties shall be deemed discharged from the time when the monetary funds come into the account of the Federal Treasury to set off compensation for the damage in the form of unpaid customs duties, taxes, safeguard, anti-dumping and countervailing duties, interest and penalties in the amount established by the legislation of the Russian Federation.

Article 31. Details of Execution of the Duty to Pay Customs Duties, Taxes and to Make Other Payments for the Collection of Which the Customs Bodies are Responsible in the Event of Winding-up of an Organisation

1. The duty to pay customs duties and taxes and to make other payments for the collection of which the customs bodies are responsible in the event of winding-up of an organisation shall be executed by the liquidation commission with the monetary funds of said organisation, in particular those received from the sale of its property.

2. The priority rating of the execution of the duty to pay customs duties and taxes and to make other payments for the collection of which the customs bodies are responsible in the event of winding-up of an organisation among settlements of accounts with other creditors of such organisation is defined by the civil legislation of the Russian Federation.

Article 32. Details of Execution of the Duty to Pay Customs Duties, Taxes and to Make Other Payments for the Collection of Which the Customs Bodies are Responsible in the Event of Re-Organisation of a Legal Entity

1. The duty to pay customs duties and taxes and to make other payments for the collection of which the customs bodies are responsible in the event of re-organisation of a legal entity shall be executed by its successor(s).

2. The execution of the duty to pay customs duties and taxes and to make other payments for the collection of which the customs bodies are responsible in the event of re-organisation of a legal entity is vested in its successor(s) no matter if before the completion of the re-organisation of the legal entity the successor(s) knew or not the facts and/or the circumstances of default on execution, or of the improper execution of said duty by the re-organised legal entity. Given that, the successor(s) shall pay the penalties due in connection with the duty that has been vested in it (them).

3. The successor(s) of the re-organised legal entity in the course of execution of the duty - vested in it by this article - to pay customs duties and taxes and to make other payments for the collection of which the customs bodies are responsible shall enjoy all the rights, execute all the duties in the procedure envisaged the Code of the Union and this Federal Law for the payers.

4. The re-organisation of the legal entity shall not change the term for the execution of its duty to pay customs duties and taxes and to make other payments for the collection of which the customs bodies are responsible by the successor(s) of that legal entity.

5. In the event of merger of several legal entities the following shall be recognised as their successor in as much as it concerns the execution of the duty to pay customs duties and taxes and to make other payments for the collection of which the customs bodies are responsible: the legal entity that has come into being as a result of such merger.

6. In the event of affiliation of one legal entity to another legal entity the following shall be recognised as the successor of the affiliated legal entity in as much as it concerns the execution of the duty to pay customs duties and taxes and to make other payments for the collection of which the customs bodies are responsible: the legal entity to which it has been affiliated.

7. In the event of division of a legal entity the legal entities which have come into being as a result of such division shall be recognised as the successors of the re-organised legal entity in as much as it concerns the execution of the duty to pay customs duties and taxes and to make other payments for the collection of which the customs bodies are responsible.

8. If there exist several successors the share of each of them in the execution of the duty of the re-organised legal entity to pay customs duties and taxes and to make other payments for the collection of which the customs bodies are responsible shall be determined in the procedure envisaged by the civil legislation of the Russian Federation.

9. If the deed of transfer in the cases established by the legislation of the Russian Federation does not allow to define the share of a successor of the re-organised legal entity or makes it impossible to execute in full the duty to pay customs duties and taxes and to make other payments for the collection of which the customs bodies are responsible by any successor, and such re-organisation has been aimed at defaulting on the duty to pay customs duties and taxes and to make other payments for the collection of which the customs bodies are responsible then under a court decision the newly emerging legal entities shall have the solidary duty to pay the customs duties and taxes and to make other payments for the collection of which the customs bodies are responsible of the re-organised entity.

10. In the event of de-merger from a legal entity of one or several legal entities no succession shall occur in respect of the re-organised legal entity in as much as it concerns the execution of its duty to pay customs duties and taxes and to make other payments for the collection of which the customs bodies are responsible. If as a result of de-merger from a legal entity of one or several legal entities the person in which the duty to pay customs duties and taxes and to make other payments for the collection of which the customs bodies are responsible has been vested cannot execute this duty in full, and such re-organisation has been aimed at defaulting on the duty to pay customs duties and taxes and to make other payments for the collection of which the customs bodies are responsible then under a court decision the de-merged legal entities shall have the solidary duty to pay the customs duties and taxes and to make other payments for the collection of which the customs bodies are responsible of the re-organised entity.

11. In the event of transformation of a legal entity of one organisational legal form into a legal entity of another organisational legal form the duty of the re-organised legal entity to pay customs duties and taxes and to make other payments for the collection of which the customs bodies are responsible is vested in the newly emerging legal entity.

Article 33. Applying the Exchange Rate of a Foreign Currency

In cases when for the purposes of calculation of customs duties, taxes, safeguard, anti-dumping and countervailing duties, interest and penalties, in particular for the assessment of the customs value of goods it is necessary to translate a foreign currency into the currency of the Russian Federation such calculation shall be done at the official exchange rate of the foreign currency to the rouble of the Russian Federation established by the Central Bank of the Russian Federation and effective as of the date of registration of the customs declaration by the customs body, except as otherwise established by the Code of the Union or this Federal Law.

Article 34. The Payment of Interest

1. Interest shall be paid:

- 1) for the grant of a respite period or an instalment payment schedule for the payment of import customs duties and taxes, except for the cases envisaged by Item 2 of Article 59 of the Code of the Union;
- 2) when the goods specified in Subitem 1 of Item 3 of Article 134 of the Code of the Union are placed under the customs procedure of clearance for internal consumption;
- 3) on the amounts of the import customs duties, taxes, safeguard, anti-dumping and countervailing duties paid (collected) in accordance with Item 5 of Article 174, Item 1 of Article 175, Item 8 of Article 208 and Item 5 of Article 216 of the Code of the Union;
- 4) on the amounts of the import customs duties, taxes, safeguard, anti-dumping and countervailing duties envisaged by Item 3 of Article 226 of the Code of the Union;
- 5) on the amounts of the import customs duties paid (collected) in accordance with Item 7 of Article 198 of the Code of the Union;
- 6) on the amounts of the import customs duties and taxes paid (collected) in respect of goods in accordance with Subitem 5 of Item 8 of Article 225 of the Code of the Union, and also on the amounts of the import customs duties and taxes paid in respect of these goods in the event of partial payment of import customs duties and taxes;
- 7) on the amounts of the safeguard, anti-dumping and countervailing duties paid (collected) in respect of goods in accordance with Item 14 of Article 225 of the Code of the Union;
- 8) In the cases envisaged by Item 7 of Article 241, Item 6 of Article 247 of the Code of the Union;
- 9) In the cases envisaged by Article 145, Parts 3 - 5 of Article 172 of this Federal Law.

2. Interest is payable at the rate of one three hundred sixtieth of the key rate of the Central Bank of the Russian Federation per each day of the period specified in Part 3 of this article. For the calculation of the amount of interest one shall apply the key rate of the Central Bank of the Russian Federation effective in the relevant periods of actual use of the respite.

3. Interest shall accrue for the periods established by the Code of the Union, and in the cases:

- 1) envisaged by Part 5 of Article 145 of this Federal Law - from the date of placement of the goods under the customs procedure of processing outside the customs territory through the date of execution of the duty to pay customs duties and taxes;
- 2) envisaged by Part 6 of Article 145 of this Federal Law - from the date of placement of the goods under the customs procedure of processing outside the customs territory through the date of placement of such goods under the customs procedure of export;
- 3) envisaged by Part 3 of Article 172 of this Federal Law - from the date of registration by the customs body of the customs declaration filed for the purpose of placing the goods under the customs procedure of temporary export through the date of execution of the duty to pay export customs duties;
- 4) envisaged Parts 4 and 5 of Article 172 of this Federal Law - from the date of registration by the customs body of the customs declaration filed for the purpose of placing the goods under the customs procedure of temporary export through the date of placement of the goods under the customs procedure of export.

4. Interest shall be paid before or on the day following the date of execution of the duty to pay customs duties and taxes.

5. The payment, collection and refund (set-off) of interest shall be effectuated in the procedure envisaged the Code of the Union and this Federal Law as applicable to the payment, collection and refund (set-off) of customs duties and taxes.

6. The payment of interest In the cases envisaged by Part 17 of Article 36, Parts 11, 18 of Article 67, Part 7 of Article 68, Part 12 of Article 69 and Part 24 of Article 77 of this Federal Law shall be done in accordance with said articles.

Chapter 7. Advance Payments

Article 35. Advance Payments

1. Advance payments whose making is envisaged by Article 48 of the Code of the Union may be used to set off the payment of customs duties, taxes, safeguard, anti-dumping and countervailing duties, customs fees, money deposit, customs duties and taxes in respect of goods for personal use, and also the making of other payments for the collection of which the customs bodies are responsible.
2. Information on the monetary funds received as advance payments into the account of the Federal Treasury shall be reflected on the payer's personal account within four hours after the time of receipt of a bank statement by the chief administrator of federal budget revenues.
3. The following shall be deemed to be instructions of the person that has delivered advance payments:
 - 1) the filing of a customs declaration or an adjustment of a declaration concerning goods by the person that has delivered the advance payments, or by a customs representative on behalf and on instructions of that person;
 - 2) the filing of the application specified in Paragraph 2 of Item 4 of Article 277 of the Code of the Union by the person that has delivered the advance payments;
 - 3) the filing of an application for refund of the advance payments or an application for set-off of the monetary funds paid as the advance payments to set off a money deposit;
 - 4) the filing of an application for use of the advance payments in connection with the receiving of a notice (a notice update) about the amounts of customs payments, safeguard, anti-dumping, countervailing duties, interest and penalties not paid within the established by term;
 - 5) the filing of an application for accepting the advance payments to set off the execution of the duty to pay customs duties, taxes, safeguard, anti-dumping and countervailing duties in accordance with Article 204 of this Federal Law.
4. The applications mentioned in Items 3-5 of Part 3 of this article shall be filed in the form of a document on a paper medium or an electronic document by means of being sent through the personal area to the customs body authorised to accept and consider said applications.
5. The form, format and structure and the procedure for the person which has delivered advance payments to file the specified in Items 3-5 of Part 3 of this article shall be established by the federal executive body carrying out the functions of control and supervision in the sphere of customs affairs.
6. On the application of the person that has delivered advance payments filed in the form of a document on a paper medium or an electronic document the customs body authorised by the federal executive body carrying out the functions of control and supervision in the sphere of customs affairs to accept and consider such applications shall provide said person with a report - within 20 calendar days after the day following the date of receipt of such application - on the spending of the monetary funds paid in as advance payments for up to the three years preceding the date of filing of said application.
7. The form, format and structure as well as the procedure for filing the application of the person specified in Part 6 of this article with the customs body shall be established by the federal executive body carrying out the functions of control and supervision in the sphere of customs affairs.
8. If the person that has paid in advance payments so wishes a report on the spending of the monetary funds may be provided by the customs body in the form of a document on a paper medium or an electronic document signed with an enhanced approved electronic signature and sent through the personal area.
9. A report on the spending of the monetary funds paid in as advance payments for the period specified in the application for spending the person's monetary funds shall comprise information:
 - 1) on the amounts of received advance payments for the period specified in the application, which have obtained the status of the advance payments paid in by the payer earlier in the

-
- form of a money deposit or the customs payments, safeguard, anti-dumping and countervailing duties, other payments for the collection of which the customs bodies are responsible which have been paid in excess or collected in excess;
- 2) on the amounts of advance payments spent for the payment of customs payments, safeguard, anti-dumping and countervailing duties, other payments for the collection of which the customs bodies are responsible, with an indication of the details of the documents on the basis of which such spending has taken place;
 - 3) on the amounts of advance payments refunded to the person with an indication of the details of refund applications, and decisions on the refund;
 - 4) on the balance of the advance payments not spent for the payment of customs duties and taxes and other payments for the collection of which the customs bodies are responsible, into a money deposit, and not refunded to the person as of the date specified in the application.

10. The form, format and structure as well as the procedure for filing with the customs body of a report on the spending of monetary funds shall be established by the federal executive body carrying out the functions of control and supervision in the sphere of customs affairs.

11. In the event of disagreement of the person that has paid in advance payments with the customs body's report on the spending of monetary funds a joint check of the spending of the monetary funds of that person shall be carried out. The results of such check shall be formalised as a report.

12. The procedure for carrying out the check, the form, format and structure as well as the procedure for provision of the check report shall be endorsed by the federal executive body carrying out the functions of control and supervision in the sphere of customs affairs.

Article 36. The Refund of Advance Payments

1. The refund of advance payments shall take place on an application of the persons specified in Part 1 of Article 30 of this Federal Law, if the application for refund of the advance payments is filed within three years after the day following the date of the last instructions on the use thereof. Unless instructions on using the advance payments have been produced by said persons, said term for filing the application for refund of the advance payments shall be counted from the day following the date on which the amounts of received advance payments were recorded on his personal account, or from the date of acceptance for setting off advance payments the amounts of the customs payments, money deposit which have been paid in excess and/or collected in excess and have acquired the status of advance payments.

2. The refund of advance payments shall be effectuated by the customs bodies designated by the federal executive body carrying out the functions of control and supervision in the sphere of customs affairs in particular on the basis of the principle of the accounting for taxation purposes of the payer (of the person having the solidary duty).

3. No refund of advance payments shall be done in the event of assignment to another person by the person that has delivered the advance payments of the rights of claiming the refund thereof.

4. The application for refund of advance payments may be filed in electronic form by means of sending through the personal area or in writing in accordance with Parts 5, 10-13 of this article.

5. The application for refund of advance payments in writing shall be signed by the person that has delivered the advance payments. The filing of an application for refund of advance payments in writing shall go together with the filing with the customs body of a document confirming the powers of the person who has signed the application for refund of advance payments that has been notarised, and also a specimen of the signature of the person who has signed the application for refund of advance payments, that has been notarised. If earlier said documents have been submitted to a customs body, this person has the right not to file such documents again, having provided the customs body with information on the filing of such documents and the lack of amendments in them.

6. The application for refund of advance payments in electronic form shall be signed with the enhanced approved electronic signature of the person specified in Part 1 of Article 30 of this Federal Law.

7. The form, format and structure as well as the procedure for the filing of an application for refund of advance payments shall be endorsed by the federal executive body carrying out the functions of control and supervision in the sphere of customs affairs.

8. The application for refund of advance payments shall comprise the following information:

- 1) the taxpayer identification number, the reason-for-registration code, the name and address of the legal entity (the natural person registered as individual businessman) - for the legal entities and natural persons registered as individual businessmen;
- 2) information on the document confirming succession, in particular information on the deed of transfer in the cases established by the legislation of the Russian Federation - for the legal entities formed in accordance with the legislation of the Russian Federation, and being successors of the person that has delivered the advance payments;
- 3) the surname, first name and patronymic (if any), the taxpayer identification number (if any), the date of birth, residential (abode) address of the natural person, the insurance number of individual personal account (if any), the series and number of the personal identity document of the natural person (the passport of a citizen of the Russian Federation, the passport of a citizen of the Russian Federation identifying the person of the citizen of the Russian Federation outside the territory of the Russian Federation, the personal identity document of a foreign citizen or stateless person and recognised by the Russian Federation in this capacity in accordance with international treaties of the Russian Federation) - for natural persons;
- 4) the details of the applicant's bank account opened at a credit institution in the currency of the Russian Federation;
- 5) the sum of money declared for refund.

9. Upon the expiry of the term specified in Part 1 of this article the non-claimed amounts of advance payments shall be recorded within other non-tax revenues of the federal budget, and are not subject to refund, set-off or another disposal setting off the payment of customs and other payments for the collection of which the customs bodies are responsible.

10. Attached to the application for refund of advance payments in writing shall be the documents mentioned in Parts 11-13 of this article, depending on the person's status.

11. Legal entities, except for the legal entities formed in accordance with the legislation of the Russian Federation, shall submit the following while filing an application for refund of advance payments in writing:

- 1) an excerpt from the register of foreign legal entities of the relevant country of registration or another proof - having the same legal effect - of the legal status of the foreign legal entity;
- 2) a copy of the document confirming the powers of the person who has signed the application for refund of advance payments (with a Russian translation), that has been notarised.

12. While filing an application for refund of advance payments in writing the natural persons who have been registered as individual businessmen shall provide a copy of the passport of the citizen of the Russian Federation, that has been notarised.

13. While filing an application for refund of advance payments in writing natural persons shall provide the following:

- 1) a copy of a payment (settlement) document;
- 2) a copy of the passport of the citizen of the Russian Federation or other personal identity document of the citizen in accordance with the legislation of the Russian Federation, that has been notarised;
- 3) a copy a document confirming the right to the amounts of the advance payments, if the application for refund of advance payments is filed by a heir of the person that has delivered the advance payments, that has been notarised.

14. If earlier the documents mentioned in Parts 11-13 of this article have been submitted to the customs body with which the application for refund of advance payments in writing is filed the person has the right not to provide such documents again, having provided information on the document

details with which they have been submitted to the customs body, and also on the lack of amendments in said documents.

15. The application for refund of advance payments in writing together with the documents the list of which is established by this article shall be filed with the customs body authorised by the federal executive body carrying out the functions of control and supervision in the sphere of customs affairs to accept applications for refund of advance payments.

16. The refund of advance payments shall be effectuated in the currency of the Russian Federation.

17. In the event of refund of advance payments interest on them shall not be paid out, and the sums shall not be indexed. In the event of non-observance of the term for refund of advance payments established by Part 22 of this article the amounts of the advance payments are subject to the payment of interest at the rate of one three hundred sixtieth of the key rate of the Central Bank of the Russian Federation per day of non-observance of the term for refund of advance payments starting from the day following the date of refund established by Part 22 of this article through the date of actual refund of the advance payments. Said interest shall be paid out in the procedure envisaged Parts 14 and 16 of Article 67 of this Federal Law.

18. The refund of advance payments on an application for refund of the advance payments shall not be effectuated in the following cases:

- 1) the application for refund of the advance payments has been filed by a person other than the authorised one (by a person other than the persons specified in Part 1 of this article, in particular in the event of assignment of the right of claim of refund of the advance payments);
- 2) the application for refund of the advance payments does not comprise the information envisaged by Part 8 of this article;
- 3) the sum of the advance payments declared for refund exceeds the actual balance of the payer's advance payments;
- 4) default on the filing of the documents specified in this article;
- 5) reference to the application for refund of advance payments of the bank account that has been opened at a credit institution in a currency other than the currency of the Russian Federation;
- 6) refusal by a body of the Federal Treasury to accept the application for refund of the advance payments if unreliable information on the credit institution or its status stated in the application for refund of advance payments has been established;
- 7) the credit institution's refusal to enter the monetary funds intended for refund of the advance payments, if unreliable information on the recipient of the monetary funds (the person that has paid in the monetary funds as advance payments (successor) has been established;
- 8) as of the date of the customs body's decision on refund of the advance payments the person that has made the advance payments (successor) has an outstanding (in full or in part) liability for the payment when due of customs duties and taxes and for making other payments for the collection of which the customs bodies are responsible, in the amount of the indebtedness that is available;
- 9) default on observance of the term for filing an application for refund of advance payments specified in Part 1 of this article;
- 10) the application for refund of the advance payments does not meet with the requirements established by this article.

19. If the refund of advance payments cannot be effectuated, then within the term mentioned in Part 22 of this article the person that has filed the application for refund of the advance payments shall be notified about the reasons for which the refund of advance payments cannot be effectuated.

20. A notice of refusal to refund advance payments shall be sent in electronic form through the personal area or in writing. The form, format and structure of the notice of refusal to refund advance payments shall be endorsed by the federal executive body carrying out the functions of control and supervision in the sphere of customs affairs.

21. If the sum of advance payments declared for refund exceeds the actual balance of the payer's advance payments then simultaneously with the notice of refusal to refund the advance payments the customs body shall send to the person that has filed the application for refund of the advance payments a report on the spending of monetary funds for the six months preceding the date of filing

of the application for refund of advance payments. If the person that has filed the application for refund of advance payments disagrees with the customs body's report a joint reconciliation of the spending of the monetary funds of that person shall be carried out in accordance with Parts 11 and 12 of Article 35 of this Federal Law.

22. The refund of advance payments shall be carried out under a the customs body's decision whose form, format and structure is endorsed by the federal executive body carrying out the functions of control and supervision in the sphere of customs affairs. The total term for consideration of the application for refund of advance payments, taking of a decision for refund of advance payments and refunding of advance payments shall not exceed 10 working days after the day following the date of receipt of the application for refund of the advance payments by the customs body.

Chapter 8. The Customs Fees

Article 37. The Types of Customs Fees

1. The customs fees are mandatory payments levied for the realisation by customs bodies of the customs operations relating to the clearance of goods, the customs escort of vehicles and storage of goods.

2. The following are deemed customs fees:

- 1) customs fees for the realisation of the customs operations relating to the clearance of goods (hereinafter referred to as "customs fees for customs operations");
- 2) customs fees for customs escort;
- 3) customs fees for storage.

Article 38. The Payers of Customs Fees

1. The payers of customs fees for customs operations, customs fees for customs escort are the persons for which the duty to pay them comes into being according to Article 41 of this Federal Law.

2. The payers of customs fees for storage are the persons which have put goods in a temporary storage warehouse of a customs body.

Article 39. Procedure for Calculation of Customs Fees for the Performance of Customs Operations by Customs Bodies

1. Customs fees for the performance of customs operations by customs bodies shall be paid by the payers of customs fees for the customs operations.

2. Customs fees for customs escort, and customs fees for storage shall be computed by the customs bodies.

3. Customs fees shall be computed in the currency of the Russian Federation. In cases when for the purposes of calculation of the amounts of customs fees it is necessary to translate a foreign currency one shall use the official exchange rate of the foreign currency to the rouble of the Russian Federation established by the Central Bank of the Russian Federation, and effective as of the date of registration of the customs declaration by the customs body, except as otherwise established by this Federal Law.

Article 40. Applying the Rates of Customs Fees

1. For the purposes of calculation of the amounts of customs fees for customs operations there shall be used the rates effective as of the date of registration of the customs declaration by the customs body.

2. For the purposes of calculation of the amounts of customs fees for customs escort there shall be used the rates effective as of the date of registration of the transit declaration by the customs body or as of the date on which the customs body took the decision on using customs escort in the case mentioned in Subitem 2 of Item 4 of Article 343 of the Code of the Union.

3. For the purposes of calculation of the amounts of customs fees for storage there shall be used the rates effective in the period of storage of the goods in a temporary storage warehouse of a customs body.

Article 41. The Appearance and Termination of the Duty to Pay Customs Fees

1. The duty to pay customs fees for customs operations shall come into being:

- 1) for the declarant after the date of registration by the customs body of the declaration concerning goods, passenger customs declaration or another customs document used in declaring for customs purposes serving as a basis for the taking of a decision on clearance of the goods;
- 2) for the person which is going to act as declarant in the event of filing of a declaration concerning goods from the date of registration by the customs body of the application for clearance of the goods to the date of filing of a declaration concerning the goods in accordance with Article 120 of the Code of the Union.

2. The duty to pay customs fees for customs escort shall come into being for the declarant of the customs procedure of customs transit after the date on which the customs body takes a decision on customs escort.

3. The duty to pay customs fees for customs escort in the event of carriage of foreign goods which are under customs control if in accordance with the Code of the Union the goods are carried on the customs territory of the Union without being placed under the customs procedure of customs transit shall come into being for the carrier from the date on which the customs body takes a decision on customs escort.

4. The duty to pay customs fees for storage shall come into being for the person that has put goods in a temporary storage warehouse of a customs body, from the date of putting the goods in such warehouse.

5. The duty to pay customs fees shall be terminated upon the onset of the following circumstances:

- 1) the discharge of the duty to pay customs fees in the amounts computed and payable in accordance with this Federal Law;
- 2) the recognition of the amounts of customs fees as non-collectable in the procedure established by this Federal Law.

6. The duty to pay customs fees for storage does not come into being when the customs bodies put goods in a temporary storage warehouse of a customs body.

Article 42. Executing the Duty to Pay Customs Fees

The duty to pay customs fees shall be deemed discharged in the procedure established by Article 30 of this Federal Law in respect of the execution of the duty to pay customs duties and taxes and to make other payments for the collection of which the customs bodies are responsible.

Article 43. Term for the Payment of Customs Fees

1. Customs fees for customs operations shall be paid before the clearance of the goods, except for the cases envisaged by Part 2 of this article.

2. Customs fees for the customs operations carried out in accordance with Article 120 of the Code of the Union shall be paid within the term established by Article 137 of the Code of the Union for the payment of customs duties and taxes.

3. Customs fees for customs escort shall be paid before the commencement of the actual realisation of customs escort.

4. Customs fees for storage shall be paid before the actual handing out of the goods from the customs body's warehouse.

Article 44. Procedure for, and the Forms of Payment of Customs Fees

The payment of customs fees shall be effectuated in the procedure established by Article 28 of this Federal Law in respect of the payment of customs duties and taxes.

Article 45. Collecting and Refunding Customs Fees

1. The collection and refund of customs fees shall be effectuated in the cases and in the procedure envisaged by this Federal Law for the collection and refunds of customs duties and taxes, except for the cases envisaged by Parts 2 and 3 of this article.

2. If after the clearance of goods according to the results of customs control, in particular according to the results of a check of customs and other documents and/or information that had been started before the clearance of the goods, an adjustment has been carried out in respect of the information which was provided in the customs declaration and affects the amount of payable customs fees for customs operations then the amount of customs fees for customs operations shall not be re-computed, and no additional collection and refund of the amounts of customs fees for customs operations shall be done.

3. If a decision on refusal to clear the goods is taken in accordance with the declared customs procedure or if the customs body has cancelled the clearance of the goods no refund of the amounts of customs fees for customs operations shall be done, except for cases when the customs body's decision on refusal to clear has been deemed wrongful.

Article 46. The Rates of, and the Base for Calculation of Customs Fees

1. The rates of and the base for calculation of customs fees shall be established by the Government of the Russian Federation.

2. The amount of customs fees for customs operations shall be limited by the rough value of the customs bodies' expense incurred to commit the actions in connection with which the customs fee is established.

3. In the event of export from the Russian Federation of the goods in respect of which the rates of export customs duties have not been established by or specific rates of export customs duties are applied the rates of customs fees for customs operations shall not depend on the value of such goods.

4. The rates of customs fees for customs operations connected with the clearance of the goods in respect of which a temporary declaration concerning goods has been filed shall not depend on the value of such goods.

5. In the event of filing of a temporary customs declaration concerning the goods which are subject to temporary periodical declaring for customs purposes customs fees for customs operations shall be paid at the rates established by in accordance with Part 1 of this article. In the event of subsequent filing of a full customs declaration concerning the same goods with the customs body customs fees for customs operations shall not exceed the amount of customs fees for customs operations set in accordance with Part 2 of this article.

Article 47. The Grant of Relief from the Duty to Pay Customs Fees

1. Customs fees for customs operations shall not be levied on:

- 1) the goods which are imported into the Russian Federation and exported from the Russian Federation and classified in accordance with the legislation of the Russian Federation as gratuitous aid (assistance);
- 2) the goods imported into the Russian Federation and exported from the Russian Federation by diplomatic missions, consular institutions, other official missions of foreign states, international organisations, and the personnel of these missions, institutions and organisations;

- 3) the goods intended for the personal use of the certain categories of foreign persons which enjoy advantages, privileges and/or immunities in accordance with international treaties of the Russian Federation;
- 4) cultural valuables when they are placed under the customs procedure of temporary import (admission) or the customs procedure of temporary export by state, non-state and municipal museums, by state and non-state archives, libraries, other state and municipal storage facilities for cultural valuables for the purposes of exhibition thereof and upon the termination of the effective term of said procedures by the placement of the goods under the customs procedure of re-export and re-import of goods respectively, and also the cultural valuables placed under the customs procedure of clearance for internal consumption;
- 5) the cultural valuables returned in the cases of illegal import into the Russian Federation or illegal export from the Russian Federation;
- 6) the currencies of the member states of the Union or a foreign currency (except for those used for numismatic purposes), and also outstanding securities;
- 7) the goods placed under the customs procedure of customs transit;
- 8) the TIR carnet forms moved between the Association of International Motor Road Carriers of Russia and the International Road Transport Union, and also ATA carnet forms or the parts thereof intended for being handed out on the customs territory of the Union;
- 9) the excise stamps imported into the Russian Federation and exported from the Russian Federation;
- 10) the goods for personal use moved by natural persons without the payment of customs duties and taxes or with relief from the duty to pay customs duties and taxes;
- 11) the goods sent by international post, except for cases when said goods are declared by means of filing a separate customs declaration;
- 12) the goods imported into the Russian Federation and exported from the Russian Federation as stores;
- 13) goods when they are placed under the special customs procedure, in particular under the customs procedure required for completion of the special customs procedure;
- 14) the waste (residues) produced as a result of destruction of foreign goods in accordance with the customs procedure of destruction on which customs duties and taxes are not payable;
- 15) the goods which have turned out to be destroyed or irreparably lost as a result of an accident or force majeure or as a result of natural loss in the normal conditions of carriage (transportation) and/or storage;
- 16) the goods which have arrived in the territory of the Russian Federation, are located in the place of arrival or in another customs control zone located in immediate proximity from the place of arrival, which have not been placed under any customs procedure, are being placed under the customs procedure of re-export and are leaving the territory of the Russian Federation;
- 17) goods in the event of their temporary import into the Russian Federation with the use of ATA carnets, given the observance of the terms for temporary import of goods with the use of ATA carnets, and in the event of their re-export from the Russian Federation, and also in respect of goods in the event of their temporary export from the Russian Federation with the use of ATA carnets, given the observance of the terms for temporary export of goods with the use of ATA carnets, and in the event of they re-import into the Russian Federation;
- 18) international carriage vehicles, in particular those cleared on the territory of the Russian Federation in accordance with the customs procedure of temporary import (admission) or the customs procedure of free customs zone, and further being used as international carriage vehicles;
- 19) the professional equipment a list of which is established by the Government of the Russian Federation, and which is used for the purposes of production and release of mass media when such goods are placed under the customs procedure of temporary export, and also in the event of completion of the customs procedure of temporary export by the placement of the goods under the customs procedure of re-import;
- 20) the goods intended for filming, shows, performances and similar events (theatre costumes, circus costumes, cinema costumes, stage equipment, scores, musical instruments and other theatre stage properties, circus properties, cinema properties) when they are placed under the customs procedure of temporary import (admission) or the customs procedure of temporary export, and in the event of their reverse export (re-export) or reverse import (re-import), if such goods are placed under the customs procedure of temporary import (admission) without the payment of customs duties and taxes;
- 21) the goods intended for sport competitions, exhibition sport events or training sessions when they are placed under the customs procedure of temporary import (admission) or the customs

- procedure of temporary export and in the event of completion of said procedures by the placement of the goods under the customs procedure of re-export and re-import respectively, if such goods are placed under the customs procedure of temporary import (admission) without the payment of customs duties and taxes;
- 22) the goods imported into the Russian Federation and exported from the Russian Federation for the purposes of exhibition in the course of exhibition and congress events with foreign participation, aviation and space shows and other similar events by a decision of the Government of the Russian Federation;
 - 23) the spare parts and equipment which are imported into the Russian Federation and exported from the Russian Federation simultaneously with a vehicle in accordance with Chapter 38 of the Code of the Union;
 - 24) the goods imported into the territory of the Kaliningrad Region in accordance with the customs procedure of free customs zone, and the products of processing thereof placed under the customs procedure of clearance for internal consumption;
 - 25) the goods intended for being subjected to in or being used in testing, checks, experiments and/or the show of properties and characteristics which are imported into the Russian Federation in accordance with the customs procedure of temporary import (admission) without the payment of customs duties and taxes or exported from the Russian Federation in accordance with the customs procedure of temporary export;
 - 26) the goods placed under the customs procedure of export, except for the goods subject to export customs duties;
 - 27) other goods in the cases defined by the Government of the Russian Federation.

2. Customs fees for storage shall not be levied:

- 1) when the customs bodies put goods in a temporary storage warehouse of a 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 the cases of relief from the duty to pay customs fees for customs escort.

4. In respect of the goods (except for goods for personal use) imported into the Russian Federation or exported from the Russian Federation to the address of one consignee from one consignor under one transport (carriage) document whose total customs value does not exceed the amount equivalent to 200 euros at the official exchange rate of the foreign currency to the rouble of the Russian Federation established by the Central Bank of the Russian Federation effective as of the time of registration by the customs body of the customs declaration no duty to pay customs fees for customs operations shall come into being. In this case, for the purposes of this part the customs value does not include expenses towards the carriage (transportation) of the goods imported into the customs territory of the Union to the point of destination, expenses towards the loading, unloading or transshipment of such goods and expenses for insurance in connection with such carriage (transportation), loading, unloading or transshipment of such goods.

Chapter 9. Changing the Term for Payment of Customs Duties and Taxes

Article 48. Changing the Term for Payment of Import Customs Duties

1. The change of the term for payment of import customs duties shall be effectuated in the form of a respite or instalment payment schedule.

2. Terms for the grant of a respite or instalment payment schedule for the payment of import customs duties, and the term for the payment thereof when a respite or instalment payment schedule has been granted are established by Article 58 of the Code of the Union.

3. The term and the grounds for grant of a respite or instalment payment schedule for the payment of import customs duties are established by Article 59 of the Code of the Union.

4. A list of the federal executive bodies authorised to confirm the availability of grounds for grant of a respite or an instalment payment schedule for the payment of import customs duties specified in Items 2 and 3 of Article 59 of the Code of the Union, and also the procedure for issuance of such confirmation shall be defined by the Government of the Russian Federation.

Article 49. Changing the Term for Payment of Taxes

1. The change of the term for payment of taxes shall be effectuated in the form of a respite or an instalment payment schedule, given the availability of the grounds established by Part 1 of Article 50 of this Federal Law.
2. A respite or an instalment payment schedule for the payment of taxes shall be provided in respect of goods placed under the customs procedure of clearance for internal consumption, except for of goods, whose clearance shall be done before the filing of a declaration concerning the goods in accordance with Article 120 of the Code of the Union.
3. A respite or an instalment payment schedule for the payment of taxes is a change in the term for payment of the taxes with the one-off or step-by-step payment by the payer of taxes on the sums for which the respite or the instalment payment schedule has been granted.
4. A respite or an instalment payment schedule for the payment of taxes shall be granted for one or several types of taxes in respect of the full sum payable, or in respect of a part of that sum.
5. A respite or an instalment payment schedule for the payment of taxes shall be granted for a term from one to six months after the day following the date of clearance of the goods in accordance with the customs procedure of clearance for internal consumption.
6. When goods are cleared with the grant of a respite for the payment of taxes the sum of taxes for the payment of which the respite is granted has to be paid before or on the last day of the term for which such respite is granted.
7. When goods are cleared with the grant of an instalment payment schedule for the payment of taxes the sum of taxes for the payment of which the instalment payment schedule is granted has to be paid in accordance with the endorsed schedule for step-by-step payment of the sum of taxes. In this case, each sum defined for the step-by-step payment has to be paid before or on the last day of the term established by for such payment in the relevant period.
8. A respite or an instalment payment schedule for the payment of taxes shall be granted on the condition that a security be provided for execution of the duty to pay taxes.
9. The security for execution of the duty to pay taxes shall be provided in the procedure envisaged Chapter 9 of the Code of the Union.

Article 50. Grounds for Grant of a Respite or an Instalment Payment Schedule for the Payment of Taxes

1. A respite or an instalment payment schedule for the payment of taxes shall be granted to the payer of customs duties and taxes if at least one of the following grounds exists:
 - 1) the payer has sustained a damage as a result of a natural calamity, technological disaster or other force majeure circumstances;
 - 2) a delay in funding from the federal budget for the payer or in payment for a state order that has been completed by that person;
 - 3) deliveries to the payer take place under an international treaty of the Russian Federation;
 - 4) the goods imported into the Russian Federation are the goods included in the list of the certain types of imported foreign aircraft and components for them for which respite or instalment payment schedule may be granted for the payment of taxes endorsed by the Government of the Russian Federation.
2. The availability of the grounds specified in Part 1 of this article shall be confirmed by a document issued by the authorised federal executive body.
3. A list of the federal executive bodies authorised to confirm the availability of the grounds for the grant of a respite or an instalment payment schedule for the payment of taxes specified in Part 1 of this article, and also the procedure for issuance of such confirmation shall be defined by the Government of the Russian Federation.

Article 51. The Circumstances Precluding the Grant of a Respite or an Instalment Payment Schedule for the Payment of Import Customs Duties and Taxes

A respite or an instalment payment schedule for the payment of import customs duties and taxes shall not be granted if:

- 1) the ground for grant of a respite or an instalment payment schedule for the payment of import customs duties and taxes established by Item 2 or 3 of Article 59 of the Code of the Union in respect of import customs duties or by Part 1 of Article 50 of this Federal Law in respect of taxes does not exist;
- 2) at the time of filing of the application envisaged by Part 1 of Article 52 of this Federal Law the following has not been filed: documents confirming the availability of grounds for grant of the respite or the instalment payment schedule for the payment of import customs duties and taxes issued by the federal executive bodies authorised by the Government of the Russian Federation to issue such confirmations;
- 3) at the time of filing of the application envisaged by Part 1 of Article 52 of this Federal Law the payer seeking the respite or the instalment payment schedule for the payment of import customs duties and taxes has the duty to pay customs duties, taxes, safeguard, anti-dumping and countervailing duties, interest and penalties that was not executed within the established by term;
- 4) twice or more the payer seeking the respite or the instalment payment schedule for the payment of import customs duties and taxes has been held accountable on administrative lines for offences in the sphere of customs affairs within one year before the application for grant of the respite or the instalment payment schedule for the payment of import customs duties and taxes;
- 5) default on provision of documents confirming that a security has been provided for execution of the duty to pay import customs duties and taxes in an amount equal at least to the sum amounts of import customs duties and taxes for which the respite or the instalment payment schedule for the payment of import customs duties and taxes is requested, except for default on provision of documents by authorised economic operators holding a Type 2 or 3 certificate;
- 6) a criminal case action has been brought in respect of the founders or heads of the payer seeking ground of the respite or the instalment payment schedule for the payment of import customs duties and taxes in which investigation is put by the criminal procedural legislation of the Russian Federation within the competence of the customs bodies;
- 7) a bankruptcy proceeding has been commenced in respect of the payer seeking the grant of the respite or the instalment payment schedule for the payment of import customs duties and taxes;
- 8) an application had been filed for clearance of the goods before the filing of a declaration concerning the goods in accordance with Article 120 of the Code of the Union in as much as it concerns the lot of goods in respect of which the application for clearance of the goods before the filing of the declaration concerning the goods was filed.

Article 52. Procedure for Taking and Cancelling a Decision on Grant of a Respite or an Instalment Payment Schedule for the Payment of Import Customs Duties and Taxes

1. A decision on grant of a respite or an instalment payment schedule for the payment of import customs duties and taxes shall be taken by the federal executive body carrying out the functions of control and supervision in the sphere of customs affairs or by other customs bodies designated by it on the payer's application filed in the form of a document on a paper medium or an electronic document.

2. The application for grant of a respite or an instalment payment schedule for the payment of import customs duties and taxes shall be filed with the customs body specified in Part 1 of this article or designated in accordance with Part 1 of this article, in the form of a document on a paper medium or an electronic document signed with an enhanced approved electronic signature and sent through the personal area.

3. The form of the application for grant of a respite or an instalment payment schedule for the payment of import customs duties and taxes, the format and structure of such application in the form of an electronic document, a procedure for filling it in, and also a list of the details to be provided in the application, and a procedure for consideration of the application shall be defined by

the federal executive body carrying out the functions of control and supervision in the sphere of customs affairs.

4. The filing of an application for grant of a respite or an instalment payment schedule for the payment of import customs duties and taxes shall be accompanied with the provision of documents confirming the availability of grounds for grant of the respite or the instalment payment schedule for the payment of import customs duties and taxes envisaged by Item 2 or 3 of Article 59 of the Code of the Union or by Part 1 of Article 50 of this Federal Law.

5. The customs body shall refuse to grant a respite or an instalment payment schedule for the payment of import customs duties and taxes:

- 1) in the cases established by Article 51 of this Federal Law;
- 2) if the application for grant of a respite or an instalment payment schedule for the payment of import customs duties and taxes does not contain the information that has to be compulsorily included.

6. A decision on grant of a respite or and instalment payment schedule for the payment of import customs duties and taxes or on refusal to grant a respite or an instalment payment schedule for the payment of import customs duties and taxes shall be taken by the customs body within 10 working days after the date of filing of the application for grant of the respite or the instalment payment schedule for the payment of import customs duties and taxes.

7. The customs body shall notify the payer seeking a respite or an instalment payment schedule for the payment of import customs duties and taxes about the taken decision in the form of a document on a paper medium or an electronic document signed with the enhanced approved electronic signature of the authorised official of the customs body and sent through the personal area within the term established by Part 6 of this article.

8. The decision shall indicate the term for which the respite or the instalment payment schedule for the payment of import customs duties and taxes is granted, and if a decision on refusal to grant the respite or the instalment payment schedule for the payment of import customs duties and taxes is taken, the reasons for such refusal.

9. If the customs body takes a decision on grant of the instalment payment schedule for the payment of import customs duties and taxes there shall also be endorsed a schedule for the step-by-step payment of the amounts of import customs duties and taxes.

10. The form, format and structure of a decision on grant of a respite or an instalment payment schedule for the payment of import customs duties and taxes, a schedule for the step-by-step payment of the amounts of import customs duties and taxes, and also the form, format and structure of a decision on refusal to grant a respite or an instalment payment schedule for the payment of import customs duties and taxes shall be endorsed by the federal executive body carrying out the functions of control and supervision in the sphere of customs affairs.

11. The taken decision on grant of a respite or an instalment payment schedule for the payment of import customs duties and taxes may be cancelled if the circumstances specified in Article 51 of this Federal Law are discovered, or if it is discovered that unreliable information was provided when the application for grant of the respite or the instalment payment schedule for the payment of import customs duties and taxes was filed.

12. A decision on cancellation of the taken decision on grant of a respite or an instalment payment schedule for the payment of import customs duties and taxes shall be sent to the payer on whose application such decision was taken, within three working days after the date of discovery of the circumstances which have caused such cancellation.

13. The form, format and structure of the decision on cancellation of the taken decision on grant of a respite or an instalment payment schedule for the payment of import customs duties and taxes, and also a procedure for taking it shall be defined by the federal executive body carrying out the functions of control and supervision in the sphere of customs affairs.

14. If the decision on cancellation of the taken decision on grant of a respite or an instalment payment schedule for the payment of import customs duties and taxes is sent by post as an advice-of-receipt registered letter it shall be deemed received upon the expiry of six calendar days after the day following the date of dispatch of the registered letter.

15. If the decision on cancellation of the taken decision on grant of a respite or an instalment payment schedule for the payment of import customs duties and taxes is sent in the form of an electronic document it shall be deemed received within the term envisaged by Part 3 of Article 282 of this Federal Law.

Article 53. Interest for Grant of a Respite or Instalment Payment Schedule for the
Payment of Import Customs Duties and Taxes

Interest shall be paid at the rate and in the procedure established by Article 34 of this Federal Law for the grant of a respite or an instalment payment schedule for the payment of import customs duties and taxes. Interest for the grant of a respite or an instalment payment schedule for the payment of taxes shall accrue for the periods established by the Code of the Union for the accrual of interest for the grant of a respite or an instalment payment schedule for the payment of the import customs duties.

**Chapter 10. Securing the Execution of the Duty to Pay Customs Duties and Taxes, the
Execution of the Duty to Pay Safeguard, Anti-Dumping and Countervailing Duties, the
Execution of the Duties of a Legal Entity Pursuing Activities in the Sphere of Customs
Affairs, and the Execution of the Duties of an Authorised Economic Operator**

Article 54. General Terms for Provision of Security for Execution of the Duty to Pay Customs Duties
and Taxes, the Execution of the Duty to Pay Safeguard, Anti-Dumping and Countervailing Duties,
the Execution of the Duties of a Legal Entity Pursuing Activities in the Sphere of Customs Affairs,
and the Execution of the Duties of an Authorised Economic Operator

1. In the cases envisaged by the Code of the Union and this Federal Law a security shall be provided for execution of the duty to pay customs duties and taxes, execution of the duty to pay safeguard, anti-dumping and countervailing duties, execution of the duties of legal entity pursuing activities in the sphere of customs affairs and execution of the duties of an authorised economic operator (hereinafter referred to in this chapter as "duty").

2. The execution of duties may be secured with a money deposit, a banker's guarantee, suretyship, the pledge of property (the methods of securing the execution of duties), except as otherwise envisaged by the Code of the Union and this chapter.

3. A receipt shall be drawn up by the customs body to acknowledge the acceptance of security for execution of duties, acceptance of a general security for execution of the duty to pay customs duties, taxes, safeguard, anti-dumping and countervailing duties (hereinafter referred to as a general security).

4. A security for execution of the duties, a general security shall be deemed accepted by the customs body from the date of drawing up of a customs receipt in the form of an electronic document signed with the enhanced approved electronic signature of the customs body's authorised official.

5. A customs receipt shall be sent to the payer or another person who has provided the security for execution of duties or the person who has provided the general security through a personal area. A copy of the customs receipt prepared on a paper medium may be handed over to the head of the organisation (its legal or authorised representative) or to the natural person (his legal or authorised representative) in person against signature, sent by post as a registered letter on the relevant person's application.

6. An accepted security for execution of the duty to pay customs duties, taxes, safeguard, anti-dumping and countervailing duties, except for a general security, shall be used to secure the execution of the duty to pay customs duties, taxes, safeguard, anti-dumping and countervailing duties under one customs document.

7. Unless the duty to pay customs duties, taxes, customs fees, safeguard, anti-dumping and countervailing duties is executed within the established by term, the customs body shall collect the security for execution of the duty in accordance with Chapter 12 of this Federal Law.

8. The form, format and structure of the customs receipt, the procedure for filling it in, the procedure for sending to the payer and/or other persons which have provided the security for execution of the duties, to the person that has provided the general security and the customs receipt through the personal area shall be defined by the federal executive body carrying out the functions of control and supervision in the sphere of customs affairs.

9. The form, format and structure of a document acknowledging the acceptance of a security for execution of the duty to pay customs duties and taxes in the event of the customs transit specified in Paragraph 2 of Item 1 of Article 147 of the Code of the Union, the procedure for filling it in and using it may be established by the federal executive body carrying out the functions of control and supervision in the sphere of customs affairs.

Article 55. Securing the Execution of the Duty to Pay Customs Duties and Taxes

1. The execution of the duty to pay customs duties and taxes shall be secured in the cases established by Item 1 of Article 62 of the Code of the Union, and also in the following cases:

- 1) the conditional clearance of goods in accordance with Subitem 1 of Item 1 of Article 126 of the Code of the Union;
- 2) the placement of goods under the customs procedure of temporary import (admission) or temporary export;
- 3) the placement under the customs procedure of customs warehouse of the goods which cannot be put in a customs warehouse due to their large dimensions or special conditions of loading, unloading and/or storage if the storage of such goods is going to be in places other than customs warehouses;
- 4) the temporary storage of goods:
 - a) on premises, in warehouses, open-air grounds and other areas of the consignee of the goods;
 - b) in other places defined by acts of the Government of the Russian Federation;
 - c) in the places of unloading and re-loading (transshipment) of the goods within the bounds of the area of a sea (river) port in the cases defined by the federal executive body carrying out the functions of state policy elaboration and normative legal regulation in the sphere of customs affairs;
- 5) the grant of a respite or an instalment payment schedule for the payment of taxes;
- 6) the filing of a petition for suspension of implementation of a decision of a customs body in the sphere of customs affairs aimed at collection of the customs payments payable in connection with the adoption thereof - from which an appeal has been taken in the procedure envisaged Chapter 51 of this Federal Law;
- 7) In the cases envisaged by federal laws and acts of the Government of the Russian Federation.

2. No security is required for execution of such duty in other cases when the duty to pay customs duties and taxes comes into being.

3. With the exception of the cases specified in Part 8 of this article, no security shall be provided for execution of the duty to pay customs duties and taxes in the cases established by international treaties and acts in the sphere of customs regulation, acts of the President of the Russian Federation, the Government of the Russian Federation, and also in respect of:

- 1) the aircraft and sea vessels imported by organisations for the purposes of pursuing economic activity, provision of transport services in accordance with the customs procedure of temporary import (admission) or imported into the charter (contributed) capitals of enterprises with foreign investments, or the aircraft imported in accordance with the customs procedure of clearance for internal consumption, when such goods are conditionally cleared with the use of Subitem 1 of Item 1 of Article 126 of the Code of the Union;

-
- 2) the aviation engines, the spare parts and equipment required for the normal operation of aircraft and for ensuring flight safety imported by organisations for the purposes of repair and maintenance of aircraft in accordance with the customs procedure of temporary import (admission) or in the event of conditional clearance of such goods in accordance with the application of Subitem 1 of Item 1 of Article 126 of the Code of the Union;
 - 3) commercial and scientific specimens in the event of their temporary import (admission) and/or temporary export by scientific organisations;
 - 4) the technological equipment (in particular components and spare parts for it) whose import is not subject to taxation with value added tax in accordance with the legislation of the Russian Federation on taxes and fees;
 - 5) the natural gas exported by pipeline for storage in underground storage facilities located outside the territory of the Russian Federation, or fed in a gas transport system for the purposes of ensuring the technological process of transportation in accordance with the customs procedure of temporary export;
 - 6) the goods whose declarants simultaneously meet the following requirements:
 - a) the aggregate amount of the duty to pay federal taxes and customs payments, safeguard, anti-dumping and countervailing duties that has been executed by the declarant for the three calendar years preceding the year in which the declaration concerning the goods is filed makes up at least 7,000,000,000 roubles;
 - b) the aggregate value of the declarant's assets according to bookkeeping (financial) statements for the preceding calendar year exceeds 10-fold and more the amount of the security for execution of the duty to pay customs duties, taxes, safeguard, anti-dumping and countervailing duties;
 - c) at the time of taking the decision on clearance of the goods in accordance with the declared customs procedure in respect of the declarant the following does not exist: judgements in cases of administrative offences in the sphere of customs affairs which have become final and were not executed within the established by term;
 - d) at the time of taking of the decision on clearance of the goods in accordance with the declared customs procedure the declarant does not have the duty to pay customs duties, taxes, safeguard, anti-dumping and countervailing duties which was not discharged within the term established by Part 19 of Article 73 of this Federal Law;
 - 7) the foreign goods imported into the customs territory of the Union and placed under the customs procedure of clearance for internal consumption with the use of privileges for the payment of import customs duties and taxes within the framework of a production sharing agreement;
 - 8) the goods for which the amount of security for execution of the duty to pay customs duties and taxes does not exceed the amount equivalent to 500 euros at the official exchange rate of the foreign currency to the rouble of the Russian Federation established by the Central Bank of the Russian Federation effective as of the date of registration of a declaration concerning the goods, and if a declaration concerning the goods is not filed, as of the date of the decision on non-provision of a security.

4. Before or on 30 April of each year for the purposes of application of Item 6 of Part 3 of this article the federal executive body carrying out the functions of control and supervision in the sphere of customs affairs shall provide information to the customs bodies about the declarants whose aggregate amounts of the duty to pay federal taxes and of customs payments, safeguard, anti-dumping and countervailing duties that has been executed for the three preceding calendar years makes up at least 7,000,000,000 roubles, and also on the aggregate value of these persons' assets.

5. The procedure for provision of information by the declarants on the value of assets shall be established by the federal executive body carrying out the functions of control and supervision in the sphere of customs affairs.

6. Information on the aggregate amount of the duty to pay federal taxes that has been executed by the declarant for the three preceding calendar years shall be provided before or on April 15 of each year to the federal executive body carrying out the functions of control and supervision in the sphere of customs affairs, and the federal executive body carrying out the functions of control and supervision in the sphere of taxes and fees within the framework of interaction and cooperation of customs and tax bodies in accordance with Article 222 of this Federal Law.

7. In the event of filing of declarations concerning goods from 1 January through 30 April for the purposes of application of Item 6 of Part 3 of this article one shall use data as of 31 December of the year preceding the year in which information was updated as concerning the value of assets and the aggregate amount of the duty to pay federal taxes and of customs payments, safeguard, anti-dumping and countervailing duties which was executed for the three preceding calendar years. In the event of filing of declarations concerning goods in the period from 1 May through 31 December for the purposes of application of Item 6 of Part 3 of this article one shall use data as of 31 December of the year preceding the year in which the declarations were filed.

8. The customs bodies shall take a decision on the need for provision of a security for execution of the duty to pay customs duties and taxes in respect the goods listed in Items 1 - 3 of Part 3 of this article if:

- 1) the payer has been pursuing foreign economic activity for less than one year;
- 2) the payer did not execute the duty to pay customs duties and taxes and to make other payments for the collection of which the customs bodies are responsible within the term established by Part 19 of Article 73 of this Federal Law;
- 3) if the payer has the non-discharged duty to pay an administrative fine imposed under a judgement - that has become final - in a case of the administrative office for which liability is envisaged by Chapter 16 of the Code of Administrative Offences of the Russian Federation, except for cases when the term for performance under a judgement on imposition of an administrative fine has not expired.

9. When goods are cleared before the filing of a declaration concerning the goods in accordance with Article 120 of the Code of the Union a security for execution of the duty to pay customs duties and taxes shall not be provided for the goods specified in Subitems 1-4 of Item 14 of Article 120 of the Code of the Union, aviation engines, the spare parts and equipment required for the normal operation of aircraft and for ensuring flight safety imported by organisations for the purposes of repair and maintenance of aircraft, and also in respect of the goods in respect of which customs operations are carried out - on behalf and on instructions of the declarant - by a customs representative that has together with such declarant according to Article 405 of the Code of the Union the solidary duty to pay customs duties and taxes, given the observance of the conditions established by Part 13 of this article, or the declarants of such goods meet the requirements established by Item 6 of Part 3 of this article.

10. If goods are cleared before the completion of the check of customs and other documents and/or information in accordance with Article 121 of the Code of the Union and/or a customs expert examination is ordered in accordance with Article 122 of the Code of the Union no security shall be provided for execution of the duty to pay customs duties and taxes in the cases envisaged by said articles of the Code of the Union, and also in the following cases:

- 1) customs operations in respect of the moved goods on behalf and on instructions of the declarant shall be carried out by the customs representative having according to Article 405 of the Code of the Union with such declarant the solidary duty to pay customs duties and taxes, given the observance of the conditions established by Part 13 of this article;
- 2) the declarants of the moved goods meet the requirements established by Item 6 of Part 3 of this article.

11. When goods are moved under the customs procedure of processing outside the customs territory no security shall be provided for execution of the duty to pay export customs duties, if the declarant of the goods is the person that has obtained a permission to process the goods that complies with the conditions established by Item 6 of Part 3 of this article.

12. In the event of the placement under the customs procedure of customs transit for carriage on board a water vessel of the foreign goods which have been earlier placed under the customs procedure of customs warehouse and cleared as stores no security shall be provided for execution of the duty to pay import customs duties and taxes on the condition that the declarant of such goods is the possessor of a customs warehouse, and at the application of the customs procedure of customs transit the details established by the federal executive body carrying out the functions of state policy elaboration and normative legal regulation in the sphere of customs affairs were observed in accordance with Part 2 of Article 116 of this Federal Law.

13. In the case mentioned in Item 1 of Part 10 of this article no security shall be provided for execution of the duty to pay customs duties, taxes, safeguard, anti-dumping and countervailing duties to the customs body on an application of a customs representative, given the simultaneous observance of the following conditions:

- 1) the amount of the duty to pay customs duties, taxes, customs fees, safeguard, anti-dumping and countervailing duties of the persons represented by the customs representative for which no security has been provided in accordance with Part 10 of this article, and which has not been terminated and has not been discharged as of the time of receipt by the customs body of the customs representative's application specified in Paragraph 1 of this part, except as otherwise established by the federal executive body carrying out the functions of state policy elaboration and normative legal regulation in the sphere of customs affairs, does not exceed:
 - a) in 2018 - 20 per cent of the amount of the security for execution of the duties of the legal entity pursuing activities in the sphere of customs affairs that has been accepted by the customs body for the purposes of observance of the condition for inclusion of said person in the register of customs representatives;
 - b) in 2019 - 35 per cent of the amount of the security for execution of the duties of the legal entity pursuing activities in the sphere of customs affairs accepted by the customs body for the purposes of observance of the condition for inclusion of said person in the register of customs representatives;
 - c) in 2020 and subsequent years - 50 per cent of the amount of the security for execution of the duties of the legal entity pursuing activities in the sphere of customs affairs accepted by the customs body for the purposes of observance of the condition for inclusion of said person in the register of customs representatives;
- 2) the effective term of the security for execution of the duties of the legal entity pursuing activities in the sphere of customs affairs does not expire less than three months after the established by due date of execution of the duty to pay customs duties, taxes, customs fees, safeguard, anti-dumping and countervailing duties or the date of onset of the event with which the execution of the duty to pay customs duties, taxes, customs fees, safeguard, anti-dumping and countervailing duties is connected;
- 3) the observance of other conditions, if they have been established by the federal executive body carrying out the functions of state policy elaboration and normative legal regulation in the sphere of customs affairs.

14. The procedure for the interaction of the customs body and the customs representative for the purposes of implementing this part, that includes the term for such interaction, the form of and the procedure for completing an application of the customs representative concerning the non-provision of a security for execution of the duty to pay customs duties and taxes, the form of and the procedure for completion of the customs document drawn up by the customs body according to the results of said application of the customs representative shall be established by the federal executive body carrying out the functions of state policy elaboration and normative legal regulation in the sphere of customs affairs.

15. The format and structure of the documents specified in Part 14 of this article shall be defined by the federal executive body carrying out the functions of control and supervision in the sphere of customs affairs.

16. The customs body's decision on the need for provision of a security for execution of the duty to pay customs duties and taxes specified in Part 8 of this article and taken when goods were being declared or cleared before the filing of a declaration concerning the goods shall be sent to the declarant within the term for clearance of the goods in accordance with the procedure for realisation of customs operations in cases when declaring and clearing takes place before the filing of the declaration concerning the goods established by in accordance with the Code of the Union and acts in the sphere of customs regulation.

17. The customs body's decision on the need for provision of a security for execution of the duty to pay customs duties and taxes mentioned in Part 8 of this article in the case envisaged by Item 4 of Part 1 of this article shall be sent to the person which places the goods in temporary storage in the procedure established by the federal executive body carrying out the functions of control and

supervision in the sphere of customs affairs, with account being taken of the procedure for carrying out customs operations that is established by in accordance with Part 7 of Article 91 of this Federal Law.

18. A security for execution of the duty to pay customs duties and taxes shall be provided in the currency of the Russian Federation by the persons specified in Item 3 of Article 62 of the Code of the Union.

19. The execution of the duty to pay customs duties and taxes shall be secured by the methods envisaged by Subitems 1-4 of Item 1 of Article 63 of the Code of the Union, in the procedure established by Articles 60 - 63 of this Federal Law, except as otherwise envisaged by Part 20 of this article, Part 41 of Article 78 or Part 2 of Article 292 of this Federal Law.

20. A security for execution of the duty to pay customs duties and taxes shall be provided in the form of a money deposit, banker's guarantee or suretyship:

- 1) in the event of grant of a respite or an instalment payment schedule for the payment of import customs duties;
- 2) in the event of securing the execution of the duty to pay customs duties and taxes in respect of goods for personal use;
- 3) in the event of clearing goods with the details envisaged by Articles 120-122 of the Code of the Union;
- 4) in the cases specified in Items 1-5 and 7 of Part 1 of this article.

21. The amount of a security for execution of the duty to pay customs duties and taxes shall be defined in accordance with Article 65, Item 2 of Article 146, Item 6 of Article 271 and Item 4 of Article 287 of the Code of the Union.

22. The amount of a security for execution of the duty to pay customs duties and taxes shall include the amounts payable customs fees for customs operations, except for cases when such fees have been paid or relief from the payment of customs fees has been granted.

23. If according to Item 4 of Part 1 of this article a security is required for execution of the duty to pay customs duties and taxes the amount of such security shall be defined on the basis of the information available in the application of the person concerned for a permission for the temporary storage of the goods and the documents filed jointly with such application, with account being taken of the provisions of Items 1 and 3 of Article 65 of the Code of the Union. The rates of customs duties and taxes, the official exchange rate of the foreign currency to the rouble of the Russian Federation established by the Central Bank of the Russian Federation shall be applied on the day when the customs body receives the application of the person concerned for a permission for the temporary storage of the goods.

24. The refund a security for execution of the duty to pay customs duties and taxes shall be effectuated in the procedure envisaged Articles 61-63 and 69 of this Federal Law in the cases established by Item 9 of Article 67 of the Code of the Union.

25. The federal executive body carrying out the functions of state policy elaboration and normative legal regulation in the sphere of customs affairs has the right to establish a fixed amount of a security for execution of the duty to pay customs duties and taxes in respect of certain types of goods, with account being taken of the requirements set out in Items 1-3 of Article 65 of the Code of the Union, and in respect of the goods placed under the customs procedure of customs transit, with account being taken of the requirements envisaged by Item 2 of Article 146 of the Code of the Union.

Article 56. Securing the Execution of the Duty to Pay Safeguard, Anti-Dumping and Countervailing Duties

1. The execution of the duty to pay safeguard, anti-dumping and countervailing duties shall be secured in the cases established by Item 1 of Article 75 of the Code of the Union.

2. In other cases if the duty to pay safeguard, anti-dumping and countervailing duties comes into being no security is required for execution of such duty.

3. In the event of clearance of goods before the filing of a declaration concerning the goods in accordance with Article 120 of the Code of the Union no security shall be provided for execution of the duty to pay safeguard, anti-dumping and countervailing duties, save the goods specified in Subitems 1-4 of Item 14 of Article 120 of the Code of the Union, also in respect of the goods with which customs operations are realised on behalf and on instructions of the declarant by a customs representative which has according to Article 405 of the Code of the Union with such declarant the solidary duty to pay customs duties and taxes, given the observance of the conditions established by Part 13 of Article 55 of this Federal Law, or the declarants of such goods meet the requirements established by Item 6 of Part 3 of Article 55 of this Federal Law.

4. In the event of clearance of goods before the completion of the check of customs and other documents and/or information in accordance with Article 121 of the Code of the Union, and/or in case when a customs expert examination is ordered in accordance with Article 122 of the Code of the Union no security shall also be provided for execution of the duty to pay safeguard, anti-dumping and countervailing duties, save the cases envisaged by said articles of the Code of the Union, in the cases established by Items 1 and 2 of Part 10 of Article 55 of this Federal Law.

5. In the case mentioned in Item 1 of Part 10 of Article 55 of this Federal Law no security shall be provided for execution of the duty to pay safeguard, anti-dumping and countervailing duties in the procedure envisaged by Part 13 of Article 55 of this Federal Law.

6. The customs body's decision on the need for provision of a security for execution of the duty to pay safeguard, anti-dumping and countervailing duties in the event of declaring of the goods or of clearing before the filing of a declaration concerning the goods shall be sent to the declarant within the term for clearance of the goods in accordance with the procedure for carrying out customs operations in cases when the declaring and clearing precede the filing of the declaration concerning the goods established by in accordance with the Code of the Union and acts in the sphere of customs regulation.

7. A security for execution of the duty to pay safeguard, anti-dumping and countervailing duties shall be provided in the currency of the Russian Federation by the persons specified in Item 3 of Article 62 of the Code of the Union.

8. The execution of the duty to pay safeguard, anti-dumping and countervailing duties shall be secured by the methods envisaged by Subitems 1-3 of Item 1 of Article 63 of the Code of the Union, in the procedure established by Articles 60-62 of this Federal Law.

9. The amount of a security for execution of the duty to pay safeguard, anti-dumping and countervailing duties shall be defined in accordance with Items 4-7 of Article 75 of the Code of the Union.

10. The refund a security for execution of the duty to pay safeguard, anti-dumping and countervailing duties shall be effectuated in the procedure envisaged Articles 61, 62 and 69 of this Federal Law, in the cases established by Item 9 of Article 76 of the Code of the Union.

Article 57. Securing the Execution of the Duties of a Legal Entity Pursuing Activities in the Sphere of Customs Affairs

1. The execution of the duties of a legal entity pursuing activities in the sphere of customs affairs shall be secured in the cases established by Articles 402 and 407 of the Code of the Union, and also in cases when activities in the sphere of customs affairs are pursued in the capacity of the possessor of a temporary storage warehouse, the possessor of a customs warehouse, the possessor of a free warehouse and the possessor of a duty-free shop.

2. A security for execution of the duties of a legal entity pursuing activities in the sphere of customs affairs shall be provided in the currency of the Russian Federation by the legal entities seeking the pursuance of activities in the sphere of customs affairs, and by the legal entities pursuing activities in the sphere of customs affairs.

3. If for the provision of a security for execution of the duties of a legal entity pursuing activities in the sphere of customs affairs in the form of a banker's guarantee or a money deposit it is necessary

- at inclusion in the register of the persons pursuing activities in the sphere of customs affairs - to translate the foreign currency in which the amount of such security is established by into the currency of the Russian Federation, such translation shall be effectuated at the official exchange rate of the foreign currency to the rouble of the Russian Federation established by the Central Bank of the Russian Federation effective as of the date of registration by the customs body of the application of the legal entity seeking the pursuance of activities in the sphere of customs affairs for inclusion in the relevant register.

4. The execution of duties of a legal entity pursuing activities in the sphere of customs affairs shall be secured by the methods envisaged by Subitems 1-3 of Item 1 of Article 63 of the Code of the Union in the procedure established by Articles 60-62 of this Federal Law.

5. The amount of a security for execution of the duties of a legal entity pursuing activities in the sphere of customs affairs shall be defined in accordance with Subitem 2 of Item 1 of Article 402, Subitem 2 of Item 1 of Article 407 of the Code of the Union, Part 3 of Article 347, Articles 360, 366 and 371, Item 1 of Part 3 of Article 377 of this Federal Law, with account being taken of the provisions of Item 9 of Article 399 of the Code of the Union.

6. The refund of a security for execution of the duties of a legal entity pursuing activities in the sphere of customs affairs shall be effectuated in the cases and on the terms envisaged by Item 13 of Article 399 of the Code of the Union in the procedure envisaged by Articles 61, 62 and 69 of this Federal Law.

7. If in respect of a legal entity pursuing activities in the capacity of a customs representative customs control is being exercised in the form of a customs check, a check of customs and other documents and/or information the refund of a security for execution of the duties of the legal entity pursuing activities as a customs representative shall be effectuated after the completion of such checks, and if it is necessary to take decisions on the results of such checks in the sphere of customs affairs, after the taking of all the decisions in the sphere of customs affairs which have to be taken on the results of such checks in accordance with international treaties and acts in the sphere of customs regulation, and the legislation of the Russian Federation on customs regulation.

Article 58. Securing the Execution of the Duties of an Authorised Economic Operator

1. A security for execution of the duties of an authorised economic operator shall be provided for the purposes of including the legal entity in the register of authorised economic operators with the issuance of a Type 1 certificate of inclusion in the register of authorised economic operators (hereinafter referred to in this article as a certificate), or Type 2 in the case mentioned in Part 12 of Article 383 of this Federal Law.

2. A security for execution of the duties of an authorised economic operator shall be provided in the currency of the Russian Federation by the legal entities seeking inclusion in the register of authorised economic operators with the issuance of a Type 1 certificate, or Type 2 in the case mentioned in Part 12 of Article 383 of this Federal Law, and by the legal entities included in such register with the issuance of a certificate. In the case envisaged by Part 12 of Article 383 of this Federal Law, a security for execution of the duties of an authorised economic operator shall also be provided in the currency of the Russian Federation by the legal entities seeking inclusion in the register of authorised economic operators with the issuance of a Type 2 certificate.

3. The execution of the duties of an authorised economic operator shall be secured by the methods envisaged by Subitems 1-3 of Item 1 of Article 63 of the Code of the Union in the procedure established by Articles 60 - 62 of this Federal Law.

4. The amount of a security for execution of the duties of an authorised economic operator shall be defined in accordance with Items 12-21 of Article 436 of the Code of the Union, with account being taken of the provisions of Item 16 of Article 399 of the Code of the Union.

5. The amount of the security for execution of the duties of an authorised economic operator that is provided by the authorised economic operator may be changed in the cases and in the observance of the conditions envisaged by Items 13-21 of Article 436 of the Code of the Union, with account being taken of the provisions of Item 16 of Article 399 of the Code of the Union.

6. In the cases envisaged by Items 13-16 of Article 436 of the Code of the Union the new amount of the security for execution of the duties of the authorised economic operator shall be defined on the authorised economic operator's application for change of the amount of security for execution of the duties of the authorised economic operator drawn up in an arbitrary form.

7. The application mentioned in Part 6 of this article shall be filed with the federal executive body carrying out the functions of control and supervision in the sphere of customs affairs in the form of a document on a paper medium or an electronic document signed with an enhanced approved electronic signature through the personal area or with the use of the federal state information system "The Integrated Portal for State and Municipal Services (Functions)".

8. The federal executive body carrying out the functions of control and supervision in the sphere of customs affairs shall consider the application specified in Part 6 of this article, and within 15 working days after receiving it shall take a decision on modification of the amount of the security for execution of the duties of the authorised economic operator or a decision on refusal to change such amount.

9. A decision on refusal to change the amount of security for execution of the duties of an authorised economic operator shall be taken if:

- 1) the conditions established by Items 13-16, 18-21 of Article 436 of the Code of the Union are not observed;
- 2) the new amount of the security for execution of the duties of the authorised economic operator is going to be below the maximum amount of one of the securities defined by Subitem 2 of Item 1 of Article 402 and/or Subitem 2 of Item 1 of Article 407 of the Code of the Union, if the authorised economic operator simultaneously is pursuing his activity in the capacity of a customs representative and/or a customs carrier.

10. The federal executive body carrying out the functions of control and supervision in the sphere of customs affairs shall inform the authorised economic operator about refusal to change the amount of security for execution of the duties of the authorised economic operator in the form of a document on a paper medium or an electronic document signed with the enhanced approved electronic signature of an authorised official through the personal area or with the use of the federal state information system "The Integrated Portal for State and Municipal Services (Functions)" within five working days after the date of the decision specified in Part 9 of this article, with an indication of the reasons for the refusal.

11. If a decision on change of the amount of the security for execution of the duties of the authorised economic operator is taken the federal executive body carrying out the functions of control and supervision in the sphere of customs affairs shall change said amount to the amount established by Items 13 - 16 of Article 436 of the Code of the Union, on the terms established by said items, and if the authorised economic operator is simultaneously included in the register of customs representatives and/or the register of customs carriers (is seeking the pursuance of activity in the capacity of a customs representative and/or a customs carrier), with account being taken of the provisions of Item 16 of Article 399 of the Code of the Union.

12. The federal executive body carrying out the functions of control and supervision in the sphere of customs affairs shall inform the authorised economic operator about the change in the amount of security for execution of the duties of the authorised economic operator in the form of a document on a paper medium or an electronic document signed with the enhanced approved electronic signature of an authorised official through the personal area or with the use of the federal state information system "The Integrated Portal for State and Municipal Services (Functions)" within five working days after the date of the decision specified in Part 11 of this article.

13. In the cases envisaged by Item 17 of Article 436 of the Code of the Union the amount of security for execution of the duties of the authorised economic operator shall be defined when an application for inclusion in the register of authorised economic operators with the issuance of a Type 1 certificate is filed by the legal entity being the authorised economic operator holding a Type 2 or 3 certificate.

14. The change of the amount of security for execution of the duties of an authorised economic operator shall be defined by the federal executive body carrying out the functions of control and supervision in the sphere of customs affairs on the basis of the amounts of established by

Items 13-16 of Article 436 of the Code of the Union, with account being taken of the conditions established by said items, and in cases when the authorised economic operator is simultaneously included in the register of customs representatives and/or the register of customs carriers, with account being taken of the provisions of Item 16 of Article 399 of the Code of the Union.

15. If the notice envisaged by Item 11 of Article 434 of the Code of the Union is sent to the legal entity being the authorised economic operator that holds a Type 2 or 3 certificate such notice shall comprise information on the amount of security for execution of the duties of the authorised economic operator.

16. The refund of a security for execution of the duties of an authorised economic operator shall be effectuated in the cases and on the terms envisaged by Item 23 of Article 436 of the Code of the Union in the procedure envisaged Articles 61, 62 and 69 of this Federal Law.

Article 59. The General Security

1. The general security may be used in the cases specified in Item 2 of Article 64 of the Code of the Union.

2. A general security may be provided by the persons which carry out several customs operations within a certain period. The amount of the general security shall be defined by said person on his own.

3. At the discretion of the person specified in Part 2 of this article the general security may be provided in the form of a money deposit, suretyship or banker's guarantee.

4. The procedure for paying (delivering) to the customs body, and its accepting a money deposit, banker's guarantee and suretyship is established by Articles 60-62 of this Federal Law.

5. The general security accepted by a customs body may be used at any customs body of the Russian Federation within the sum of non-reserved (free) balance of the general security. The procedure for using a general security in the case mentioned in Item 4 of Article 64 of the Code of the Union, the cases and conditions in which the aggregate amount of the customs duties and taxes in respect of which the execution of the duty to pay is secured with such general security exceeds the amount of such general security, and the limits of such surplus shall be defined by the Government of the Russian Federation.

6. Keeping record and monitoring the uses of a general security shall be effectuated by means of the information system of the customs bodies. The procedure for the actions of customs bodies' officials in the course of record-keeping and monitoring the uses of the general security by means of the information system of the customs bodies shall be defined by the federal executive body carrying out the functions of control and supervision in the sphere of customs affairs.

7. Under instructions of the payer of customs duties and taxes the customs body at which the customs operation takes place shall reserve by means of the information system of the customs bodies the amounts of security required in the course of the customs operations for execution of the duties to pay customs duties, taxes, safeguard, anti-dumping and countervailing duties from the amount or a part of the amount of the non-reserved general security on the condition that the effective term of the banker's guarantee or suretyship contract expires at least three months after the date of expiry of the established by due date for execution of the duties to pay customs duties, taxes, safeguard, anti-dumping and countervailing duties.

8. If the secured duty to pay customs duties, taxes, safeguard, anti-dumping and countervailing duties has been discharged in full the reserved amount of the general security shall be released (reserved) within five working days after the date on which information on the discharge of the secured duty comes to the information system of the customs bodies.

9. In the event of non-discharge in full of the duty to pay customs duties, taxes, safeguard, anti-dumping and countervailing duties secured with the general security the customs body collect the delivered general security in accordance with Chapter 12 of this Federal Law.

10. In the event of levy of execution in respect of the general security that has been provided in the form of a money deposit the customs body that does the collection shall inform about it the person that has provided the general security in accordance with Article 76 of this Federal Law.

11. On an application of the person that has provided the general security filed in the form of a document on a paper medium or an electronic document the customs body that has accepted the general security shall provide a report on the use of the general security in writing or electronic form through the personal area for up to three years preceding the filing of the application. Said application in the form of a document on a paper medium shall be drawn up in an arbitrary form.

12. The form, format and structure of the application for provision of a report on the use of a general security in the form of an electronic document, a list of the details the application has to comprise, the procedure for filling it in and submitting to the customs body shall be defined by the federal executive body carrying out the functions of control and supervision in the sphere of customs affairs.

13. The form, format and structure of a report on the use of a general security, the procedure and term for the dispatch thereof to the person that has provided the general security in the form of a document on a paper medium or an electronic document through the personal area shall be defined by the federal executive body carrying out the functions of control and supervision in the sphere of customs affairs.

Article 60. The Money Deposit

1. In the cases envisaged by the Code of the Union and this Federal Law, the execution of duties may be secured with a money deposit.

2. A money deposit shall be provided by means of using the advance payments setting off the security for execution of the duties.

3. In the event of absence in the place of realisation of customs operations that is located at a check-point on the State Border of the Russian Federation of a cashier's desk of a customs body, credit institutions or the possibility of making a money deposit with the use of software and/or hardware (apparatuses) within the framework of the payment system whose operator is the customs payments operator a money deposit for goods for personal use may be delivered in cash directly to an authorised official on the condition that an agreement on full individual liability in accordance with the legislation of the Russian Federation has been concluded by the customs body with him.

4. No interest shall accrue on the amounts of a money deposit, except for the cases established by Part 12 of Article 69 of this Federal Law.

5. In the event of acceptance of a money deposit a customs receipt for the amount of the accepted money deposit shall be sent by the customs body within two working days after the date of acceptance of the money deposit to the person to the person that has provided the money deposit.

6. In the event of a default on execution or the improper execution of the duty to pay customs duties, taxes, customs fees, safeguard, anti-dumping and countervailing duties that is secured with a money deposit the payable amounts of customs duties and taxes, customs fees, safeguard, anti-dumping and countervailing duties, penalties, interest shall be collected by the customs bodies by means of collecting the money deposit in the procedure established by this Federal Law, with account being taken of the provisions of Chapter 11 and of Article 77 of the Code of the Union.

7. A money deposit depending on the secured duties shall be provided:

- 1) to the customs body designated by Item 4 of Article 62, Item 7 of Article 146, Item 4 of Article 271, Item 3 of Article 399 and Item 3 of Article 436 of the Code of the Union or by Part 2 of Article 292 of this Federal Law;
- 2) to the customs body in the place where the person has registered for taxation purposes - for the money deposit provided as a general security.

8. The refund of a money deposit shall take place in the cases and in the procedure which are established by Item 9 of Article 67 and Item 9 of Article 76, Item 13 of Article 399 and Item 23 of Article 436 of the Code of the Union, and also Articles 69 and 70 of this Federal Law.

9. The money deposit that has been accepted by the customs body, except for the money deposit provided as a general security, may be used to set off the execution of the duty to pay customs duties, taxes, safeguard, anti-dumping and countervailing duties and customs fees in respect of the goods for which said duty has been secured with this money deposit.

10. The use of a money deposit by the person that has provided the money deposit for setting off the execution of the duty to pay customs duties, pledges, safeguard, anti-dumping and countervailing duties and customs fees shall be based on instructions of that person. The following is deemed as said instructions: the filing by the person that has provided the money deposit, or on behalf thereof of a customs declaration, an adjustment of a declaration concerning the goods or another document in which information on a customs receipt is provided according to the established by procedure.

11. The balance of a money deposit is subject to be accepted as setting off advance payments in accordance with Article 69 of this Federal Law.

Article 61. The Banker's Guarantee

1. In the cases envisaged by the Code of the Union and this Federal Law the execution of duties may be secured with a banker's guarantee.

2. By virtue of a banker's guarantee a bank, the Vnesheconombank, the Eurasian Development Bank (hereinafter referred to as "guarantors") undertake for the customs bodies (beneficiary) to execute in full the duty of the payer (principal), and in the cases envisaged by the Code of the Union and this Federal Law, the duty of another person (principal) to pay customs duties, taxes, customs fees, safeguard, anti-dumping and countervailing duties, if the payer (another person) fails to pay when due the payable amounts of customs duties, taxes, customs fees, safeguard, anti-dumping and countervailing duties, penalties, interest in accordance with the terms of the guarantor's undertaking to pay a sum of money on a demand of the customs body for payment of that sum.

3. The legal relations appearing when the banker's guarantee is accepted as a method of securing the execution of duties are subject to the provisions of the civil legislation of the Russian Federation, the legislation on the electronic signature and of this Federal Law.

4. For the purpose of securing the execution of duties the customs bodies shall accept the banker's guarantees issued by the banks included in the register of the banks having the right to issue banker's guarantees (hereinafter referred to in this chapter as the register), and also the banker's guarantees issued by the Vnesheconombank or the Eurasian Development Bank. The register shall be kept by the federal executive body carrying out the functions of control and supervision in the sphere of customs affairs.

5. A banker's guarantee issued by the Vnesheconombank or the Eurasian Development Bank shall be accepted by the customs body, given the observance of the conditions established by this article, unless the maximum amount of one banker's guarantee and the maximum amount of all simultaneously effective banker's guarantees of the Vnesheconombank or the Eurasian Development Bank established by the Government of the Russian Federation has been exceeded, and also unless there exist the grounds envisaged by Items 3-7 of Part 18 and by Part 19 of this article.

6. A banker's guarantee shall be delivered to the customs body in the form of a document on a paper medium or an electronic document signed with the enhanced approved electronic signature of the person entitled to sign banker's guarantees on behalf of the guarantor.

7. The banker's guarantee shall comprise information on:

- 1) the clause according to which the discharge of the guarantor's obligations under the banker's guarantee is the actual crediting of monetary funds to the account of the Federal Treasury;

- 2) the reduction of the amount of the guarantor's obligations under the banker's guarantee with the sum of the payment effectuated by the guarantor under the banker's guarantee. The sum of payment whereby the amount of the guarantee is reduced does not include the amounts of forfeit money paid by the guarantor in connection with a delay in the execution of the obligations under the banker's guarantee;
- 3) the guarantor's duty to pay to the customs body a forfeit money at the rate of 0.1 per cent of the sum payable, per each calendar day of the delay in the execution of obligations under the banker's guarantee;
- 4) the taking of measures by the customs body for collecting from the guarantor of the sums for which the duty to pay them is secured with the banker's guarantee, in the procedure and within the term which are envisaged by Articles 75 and 80 of this Federal Law in the event of their default on paying when due under a demand for payment of a sum of money under the banker's guarantee that is sent before the expiry of the effective term of the banker's guarantee;
- 5) the fact that the banker's guarantee cannot be withdrawn or modified by the guarantor.

8. If a banker's guarantee is provided as a general security the beneficiary under such banker's guarantee shall be customs bodies.

9. On the day when a banker's guarantee is submitted to the customs body it shall have come into force, except as otherwise envisaged by Part 10 of this article.

10. It is admissible that a banker's guarantee be submitted to the customs body and be accepted by it before it enters into force for the purposes of observing the condition of continuous nature of the security for execution of the duties envisaged by Item 4 of Article 63, Item 9 of Article 399 and Item 9 of Article 436 of the Code of the Union, provided the difference between the date of provision of the banker's guarantee to the customs body and the date on which it becomes effective does not exceed 90 calendar days, and the effective term of the security - accepted earlier - for execution of the duties does not expire earlier than one day before the entry of the banker's guarantee in force.

11. A banker's guarantee depending on the secured duties shall be provided:

- 1) to the customs body designated by Item 4 of Article 62, Item 7 of Article 146, Item 4 of Article 271, Item 3 of Article 399, Item 3 of Article 436 of the Code of the Union or by Part 2 of Article 292 of this Federal Law;
- 2) to the federal executive body carrying out the functions of control and supervision in the sphere of customs affairs, for a banker's guarantee submitted as a general security.

12. The banker's guarantee issued in the form of an electronic document signed with an enhanced approved electronic signature shall be submitted to the customs body by the guarantor in accordance with the procedure envisaged by Part 32 of this article.

13. The banker's guarantee issued in the form of a document on a paper medium shall be submitted to the customs body by the principal with a cover letter. Together with the original banker's guarantee the principal shall provide the original or notarised copies of documents acknowledging the relevant powers of the persons who have signed the banker's guarantee, and a card - attested in the established by procedure - bearing specimens of said persons' signatures, and an imprint of the seal (if a seal is available) of the guarantor that has issued the banker's guarantee, or a notarised copy of such card. If said documents and card have been earlier submitted to that customs body they shall not be submitted.

14. The customs body shall accept the banker's guarantee so provided or refuse to accept it within:

- 1) five working days after the date of receipt thereof - for a banker's guarantee prepared in the form of a document on a paper medium;
- 2) the one working day following the date of receipt thereof - for a banker's guarantee prepared in the form of an electronic document signed with an enhanced approved electronic signature.

15. The banker's guarantee shall be accepted by the customs body, given the observance of the conditions established by this article, if the bank that has issued it had been included as of the date of receipt of said banker's guarantee by the customs body in the register and if the maximum amount

of one banker's guarantee and the maximum amount of all simultaneously effective banker's guarantees specified in the register for the given bank have been exceeded, and also the grounds envisaged by Parts 18 and 19 of this article do not exist.

16. If the banker's guarantee is accepted then within two working days after the date of acceptance thereof the customs body shall send a customs receipt for the amount specified in the banker's guarantee to the principal.

17. If a banker's guarantee is presented in the form of an electronic document signed with an enhanced approved electronic signature the customs body shall send information about the acceptance thereof to the guarantor that has issued the banker's guarantee.

18. The customs body shall refuse accepting a banker's guarantee drawn up in the form of an electronic document signed with an enhanced approved electronic signature if at least one of the following grounds is available:

- 1) the banking transactions licence of the bank that has issued the banker's guarantee has been withdrawn by the Central Bank of the Russian Federation, a receiver has been appointed to the bank to manage the credit institution or a moratorium has been imposed on awarding the claims of the bank's creditors;
- 2) the bank that has issued the banker's guarantee is not available in the register as of the date of receipt of said banker's guarantee by the customs body;
- 3) the banker's guarantee does not contain the information envisaged by Part 7 of this article;
- 4) the banker's guarantee contains erroneous (incorrect, unreliable) information on the guarantor, the principal and/or the beneficiary, the secured obligation, if such erroneous (incorrect, unreliable) information can ensue the guarantor's refusal to pay under the banker's guarantee;
- 5) a default on the observance of the limitation on the maximum amount of one banker's guarantee and/or the maximum amount of all the simultaneously effective banker's guarantees specified in the register for the bank that has issued the banker's guarantee, or the non-observance of the limitation on the maximum amounts of one banker's guarantee and/or the maximum amount of all the simultaneously effective banker's guarantees of the Vnesheconombank or the Eurasian Development Bank established by the Government of the Russian Federation;
- 6) the banker's guarantee contains reference to the provision by the customs body to the guarantor of the documents which are not envisaged by this article;
- 7) the effective term of the banker's guarantee expires within three months after the established by due date for execution of the duty to pay customs duties, taxes, customs fees, safeguard, anti-dumping and countervailing duties secured with the banker's guarantee, or the date of onset of the event with which the execution of the duty to pay customs duties, taxes, customs fees, safeguard, anti-dumping and countervailing duties is connected.

19. The customs body shall refuse accepting a banker's guarantee drawn up in the form of a document on a paper medium, and return it to the principal if one of the grounds envisaged by Part 18 of this article, and/or one of the following grounds is available:

- 1) information has not been received in electronic form about the issuance of the banker's guarantee in accordance with the procedure envisaged by Part 32 of this article from the guarantor by the federal executive body carrying out the functions of control and supervision in the sphere of customs affairs;
- 2) the banker's guarantee is signed by persons not having relevant powers and/or by persons whose powers to sign the banker's guarantee are not confirmed;
- 3) the imprint of the guarantor's seal on banker's guarantee does not match the imprint of the guarantor's seal on the card bearing the specimens of the signatures of the persons who have signed the banker's guarantee, and the imprint of the seal (if a seal is available) of the guarantor that has issued the banker's guarantee, if the guarantor has a seal;
- 4) there is a discrepancy between the signatures of the persons who have signed the banker's guarantee on the banker's guarantee and the specimens of the persons' signatures available on the card bearing the specimens of the signatures of the persons who have signed the banker's guarantee, and the imprint of the seal of the guarantor (if a seal is available) that has issued the banker's guarantee;
- 5) a default on observance of other conditions established by this article.

20. The provisions of Item 7 of Part 18 of this article are not applicable to the banker's guarantees securing the execution of the duties of a legal entity pursuing activities in the sphere of customs affairs, and/or the duties of an authorised economic operator, and also the banker's guarantees used as a general security, or in cases when the duty to pay customs duties, taxes, customs fees, safeguard, anti-dumping and countervailing duties did not come into being.

21. In the event of refusal to accept the banker's guarantee the customs body shall inform about the refusal within the term established by Part 14 of this article in the form of a document on a paper medium or an electronic document signed with an enhanced approved electronic signature the principal and the guarantor that has issued the banker's guarantee with an indication of the reasons which have served as ground for the refusal. Simultaneously with the refusal banker's guarantee drawn up in the form of a document on a paper medium shall be returned to the principal.

22. If a banker's guarantee is accepted by the customs body before the appearance of the duty to pay customs duties, taxes, customs fees, the duty to pay safeguard, anti-dumping and countervailing duties then the banker's guarantee shall not be used for the purposes of securing the execution of such duties, if the effective term of the banker's guarantee expires within three months after the date of expiry of the established by due date for the execution of said duties or the date of onset of the event with which the execution of the duty to pay customs duties, taxes, customs fees, safeguard, anti-dumping and countervailing duties is connected.

23. The customs body that has accepted a banker's guarantee shall send to the guarantor a waiver of its rights concerning the banker's guarantee, unless the effective term of such guarantee has been terminated, in the cases established by Item 13 of Article 399 and Item 23 of Article 436 of the Code of the Union, and also in cases when the duty to pay customs duties, taxes, customs fees, safeguard, anti-dumping and countervailing duties whose execution is secured with such banker's guarantee has been discharged in full, terminated, or has not come into being or another security for execution of the duties has been provided and accepted by the customs body in place of the banker's guarantee.

24. The customs body's waiver of its rights in respect of the banker's guarantee shall be formalised in the form of an electronic document signed with an enhanced approved electronic signature. If the banker's guarantee is formalised in the form of a document on a paper medium it shall not be returned.

25. In the event of withdrawal by the Central Bank of the Russian Federation of the banking transactions licence of the bank that has issued a banker's guarantee, the appointment of a receiver for the bank to manage the credit institution and/or the imposition of a moratorium on awarding the claims of the bank's creditors the principal shall provide a new security for execution of the duties to the customs body within one month after the date of withdrawal of the licence.

26. In the event of entry into force of a federal law defining the procedure and the term for winding-up of the Vnesheconombank the principal shall provide a new security for execution of the duties to the customs body within one month after the date of entry into force of said federal law.

27. In the event of entry into force of an international treaty of the Russian Federation defining a procedure and term for winding-up of the Eurasian Development Bank the principal shall provide a new security for execution of the duties to the customs body within one month after the date of entry into force of said international treaty.

28. Upon the expiry of the term specified in Parts 25-27 of this article the banker's guarantee is terminated.

29. The maximum amount of one banker's guarantee and the maximum amount of all the simultaneously effective banker's guarantees issued by one bank that is included in the register for the acceptance of said guarantees by customs bodies shall be established by the federal executive body carrying out the functions of state policy elaboration and normative legal regulation in the sphere of customs affairs, depending on the amount of the owner's equity (capital), the values of the mandatory standard rates envisaged by Federal Law No. 86-FZ of 10 July 2002 on the Central Bank of the Russian Federation (the Bank of Russia), and other criteria.

30. The maximum amount of one banker's guarantee and the maximum amount of all the simultaneously effective banker's guarantees issued by the Vnesheconombank or the Eurasian Development Bank for acceptance of said guarantees by the customs bodies shall be established by the Government of the Russian Federation.

31. Before or on the working day following the date of issuance of a banker's guarantee in the form of a document on a paper medium the guarantor shall send information in electronic form about the issuance of the banker's guarantee to the federal executive body carrying out the functions of control and supervision in the sphere of customs affairs. Said information shall be sent and signed with the enhanced approved electronic signature of the person entitled to sign relevant information on behalf of the bank.

32. The sending by banks to customs bodies, and also by customs bodies to banks of electronic documents signed with an enhanced approved electronic signature, and the information in electronic form envisaged by this article shall be effectuated in the procedure established by the Central Bank of the Russian Federation by agreement with the federal executive body carrying out the functions of control and supervision in the sphere of customs affairs. The sending by the Vnesheconombank or the Eurasian Development Bank to customs bodies, and also by customs bodies to the Vnesheconombank or the Eurasian Development Bank of electronic documents signed with an enhanced approved electronic signature, and the information in electronic form envisaged by this article shall be effectuated in the procedure established by an agreement of the federal executive body carrying out the functions of control and supervision in the sphere of customs affairs with the Vnesheconombank or the Eurasian Development Bank.

33. The composition and structure of the information in electronic form sent by banks to customs bodies, and also by customs bodies to banks that is envisaged by this article shall be established by the Central Bank of the Russian Federation by agreement with the federal executive body carrying out the functions of control and supervision in the sphere of customs affairs. The composition and structure of the information in electronic form sent by the Vnesheconombank, the Eurasian Development Bank to customs bodies, and also by customs bodies to the Vnesheconombank or the Eurasian Development Bank that is envisaged by this article shall be established by an agreement of the federal executive body carrying out the functions of control and supervision in the sphere of customs affairs with the Vnesheconombank or the Eurasian Development Bank.

34. The banker's guarantee may be used to secure the execution of the duties specified in Item 16 of Article 399 of the Code of the Union, if it is envisaged by the terms of such banker's guarantee.

Article 62. The Suretyship

1. In the cases envisaged by the Code of the Union and this Federal Law, the execution of duties may be secured with a suretyship.

2. By virtue of the suretyship the guarantor undertakes in respect of the customs bodies to discharge in full the duty of the payer, or another person in the cases envisaged by the Code of the Union and/or this Federal Law to pay customs duties, taxes, customs fees, safeguard, anti-dumping and countervailing duties, if the person defaults on the payment when due the payable amounts of the customs duties, taxes, customs fees, safeguard, anti-dumping and countervailing duties (hereinafter referred to as a debtor).

3. The legal relations appearing when a suretyship is accepted as a method of securing the execution of duties are subject to the provisions of the civil legislation of the Russian Federation, the legislation on the electronic signature and this Federal Law.

4. A suretyship shall be made formal in accordance with the civil legislation of the Russian Federation by a contract between by the customs body and the guarantor. The guarantors may be the legal entities formed in accordance with the legislation of the Russian Federation.

5. The creditor under a suretyship contract shall be customs bodies of the Russian Federation.

6. A contract of suretyship, the making of amendments thereto and/or addenda thereto may be concluded in the form of a document on a paper medium or an electronic document signed with the

enhanced approved electronic signatures of the parties (authorised representatives of the parties). Messages of legal significance within the framework of the suretyship contract may be sent by the parties in the form of a document on a paper medium or an electronic document signed with the enhanced approved electronic signature of the party (the authorised representative of the party).

7. For the purpose of securing the execution of the duty to pay customs duties, taxes, safeguard, anti-dumping and countervailing duties of several persons a contract of suretyship for the obligations of such persons may be concluded by the federal executive body carrying out the functions of control and supervision in the sphere of customs affairs.

8. If the debtor defaults on execution of the duties secured with a suretyship the guarantor and the debtor shall bear solidary liability.

9. The person intending to become a guarantor when the suretyship is chosen as the method of securing the execution of duties shall send an offer to the customs body for conclusion of a suretyship contract together with a draft suretyship contract and the documents confirming the powers of this person's representative to conclude it.

10. A draft suretyship contract depending on secured duties shall be submitted to:

- 1) the customs body designated by Item 4 of Article 62, Item 7 of Article 146, Item 4 of Article 271, Item 3 of Article 399 or Item 3 of Article 436 of the Code of the Union;
- 2) the federal executive body carrying out the functions of control and supervision in the sphere of customs affairs, for a suretyship contract used as a general security, and also in cases when the suretyship contract secures the execution of the duty to pay customs duties, taxes, safeguard, anti-dumping and countervailing duties of several persons.

11. A suretyship shall be accepted by the customs bodies if one of the following conditions is observed:

- 1) the person intending to become the guarantor meets the criteria defined by the Government of the Russian Federation;
- 2) the person intending to become the guarantor undertakes to secure the proper performance of his duties in respect of the customs bodies in the form of a banker's guarantee issued by a bank included in the register or Vnesheconombank or Eurasian Development Bank under which the beneficiary is the customs body that has concluded the suretyship contract in an amount not below the obligations assumed by the guarantor under the suretyship contract. Given that, the suretyship contract shall enter into force from the date of provision of said banker's guarantee.

12. In the case mentioned in Item 2 of Part 11 of this article the suretyship contract shall in particular contain a clause for the following:

- 1) the guarantor undertakes to secure the proper execution of his obligations in respect of the customs bodies in the form of a banker's guarantee issued by a bank included in the register or the Vnesheconombank or the Eurasian Development Bank under which the beneficiary is the customs body that has concluded the suretyship contract in an amount not below the obligations assumed by the guarantor under the suretyship contract;
- 2) the guarantor grants to the customs body the right to write monetary funds off the guarantor's bank account if they cannot be collected under the banker's guarantees provided in accordance with Item 1 of this part.

13. The customs body shall not accept a suretyship for securing the execution of the duty to pay customs duties, taxes, safeguard, anti-dumping and countervailing duties:

- 1) if the suretyship contract offered for being concluded is submitted to a customs body other than the one specified in Part 10 of this article;
- 2) if the suretyship contract offered for being concluded does not contain the provisions envisaged by Part 12 of this article in the case mentioned in Item 2 of Part 11 of this article;
- 3) if the effective term of the suretyship contract offered for being concluded expires within two months after the date of expiry of the established by term for execution of the duties secured

with the suretyship, or the date of onset of the event with which the execution of the duty to pay customs duties, taxes, customs fees, safeguard, anti-dumping and countervailing duties is connected;

- 4) if the documents submitted to the customs body do not confirm the powers of the person who has signed the suretyship contract offered for being concluded to conclude such contract.

14. The provisions of Item 3 of Part 13 of this article are not applicable to the suretyship contracts securing the execution of the duty to pay customs duties, taxes, safeguard, anti-dumping and countervailing duties of several persons or the execution of the duties of a legal entity pursuing activities in the sphere of customs affairs, and/or the duties of an authorised economic operator, and also those accepted as a general security.

15. An offer to conclude a suretyship contract shall be considered by the customs body within 15 working days after the date of receipt of this offer and the documents attached thereto by the customs body.

16. In the event of conclusion of the suretyship contract the customs body shall send to the guarantor within five working days after the date of conclusion of such contract a customs receipt for the amounts specified in the suretyship contract.

17. In the event of refusal to conclude the suretyship contract the customs body within the term established by Part 15 of this article shall notify accordingly the person that has offered to conclude the suretyship contract, and indicate the reasons which have served as grounds for the refusal.

18. The suretyship contract may be rescinded before the due date by agreement of the customs body and the guarantor in the cases established by Item 13 of Article 399 and Item 23 of Article 436 of the Code of the Union, and also in cases when the duty to pay customs duties, taxes, customs fees, safeguard, anti-dumping and countervailing duties whose execution is secured with the suretyship contract has been discharged in full, terminated or has not come into being or another security has been provided in place of the suretyship and accepted by the customs body for execution of the duties.

19. The customs body shall not bear expenses relating to the conclusion of the suretyship contract.

20. The model forms and substantial terms of suretyship contracts shall be defined by the federal executive body carrying out the functions of state policy elaboration and normative legal regulation in the sphere of customs affairs.

21. The acceptance of a suretyship by the customs bodies, the delivery by the guarantors to the customs bodies, and also by the customs bodies to the guarantors, in the form of an electronic documents signed with an enhanced approved electronic signature which are envisaged by this article shall be effectuated in the procedure established by the federal executive body carrying out the functions of control and supervision in the sphere of customs affairs.

22. The formats, composition and structure of the electronic documents signed with an enhanced approved electronic signature which are envisaged by this article, and sent by the guarantors to the customs bodies, and also by the customs bodies to the guarantors shall be established by the federal executive body carrying out the functions of control and supervision in the sphere of customs affairs.

23. The suretyship may be used to secure the execution of the duties specified in Item 16 of Article 399 of the Code of the Union, if it is envisaged by the terms of the suretyship contract.

Article 63. The Pledge of Property

1. In the cases envisaged by the Code of the Union, this Federal Law or by the Government of the Russian Federation the execution of duties may be secured with the pledge of property.

2. The pledge of property shall be formalised by a contract between by the customs body and one of the persons specified in Item 3 of Article 62 of the Code of the Union (hereinafter referred to as a contract of pledge).

3. The legal relations arising from the application of pledge of property as a means of securing the execution of duties are subject to the provisions of the civil legislation of the Russian Federation and of this Federal Law.

4. The subject of pledge may be the property in respect of which pledge may be established by in accordance with the civil legislation of the Russian Federation.

5. The subject of pledge under a contract between the customs body (pledgee) and the person to which the pledged property belongs (pledgor) shall not be the subject of pledge under another contract, and also:

- 1) property that is located outside the Russian Federation;
- 2) property encumbered with other preceding obligations for the benefit of third persons;
- 3) a perishable merchandise or animals;
- 4) electric, thermal and another type of energy;
- 5) an enterprise;
- 6) a property right (claim);
- 7) securities;
- 8) an outer space object;
- 9) the pledge of goods in circulation;
- 10) the products or production waste whose free sale is prohibited according to the legislation of the Russian Federation;
- 11) property collectable according to the legislation of the Russian Federation only under a court decision;
- 12) property that is going to be created or acquired by the pledgor in the future;
- 13) movable property;
- 14) the specialised equipment whose sale is restricted or is protracted in terms of time for the classification of which as such criteria are defined by the federal executive body carrying out the functions of state policy elaboration and normative legal regulation in the sphere of customs affairs;
- 15) a merchandise that does not have the status of merchandise of the Union.

6. Within the entire effective period of the contract of pledge the subject of pledge shall be located on the territory of the Russian Federation.

7. For the purpose of assessing the market value of a subject of pledge an appraisal of the subject of pledge shall be carried out in accordance with the legislation regulating the appraising business in the Russian Federation.

8. The appraisal of the subject of pledge shall take place within 30 calendar days preceding the date of filing of the offer with the customs body for conclusion of the contract of pledge.

9. The person to which the pledged property belongs in cases when the pledge of property is chosen as a means of securing the execution of duties shall send to the customs body that clears the goods, or in respect of the goods carried under one transit declaration, to the customs body of departure or to the customs body of destination an offer to conclude a contract of pledge. Submitted together with said offer shall be a draft contract of pledge signed and attested by the given person (an authorised representative of the given person) in the procedure established by the civil legislation of the Russian Federation, in duplicate as identical copies, documents confirming the powers of the given person's representative to conclude the contract of pledge, and documents confirming the right of ownership to the subject of pledge, and the market value thereof which may be filed as originals or notarised copies.

10. The draft contract of pledge shall comprise a provision for the following:

- 1) the subsequent pledge of the property pledged to secure the duty to pay customs duties, taxes, safeguard, anti-dumping and countervailing duties within the effective term of the contract of pledge is prohibited;
- 2) the pledgor does not have the right to transfer the pledged property without the consent of the pledgee to other persons for temporary possession or use;

- 3) the pledgor shall insure at his expense the pledged property no matter if the subject of pledge is retained by the pledgor or is transferred to the pledgee;
- 4) the pledgor shall carry out an appraisal of the subject of pledge at his expense;
- 5) the replacement of the subject of pledge is allowed on the consent in writing of the pledgee with another piece of property equal in value, this being formalised by an additional agreement to the contract of pledge;
- 6) the pledgor and the pledgee have come to an agreement on levy of execution in respect of the pledged property in an extrajudicial procedure in the event of a default within the established by term on execution of the duty to pay customs duties, taxes, customs fees, safeguard, anti-dumping and countervailing duties secured with the pledge of property;
- 7) the sale of the subject of pledge will be effectuated by the federal executive body carrying out the functions of management of federal property;
- 8) expenses towards the sale of the subject of pledge shall be covered with proceeds from the sale thereof, and if they are not sufficient, at the expense of the pledgor;
- 9) the effective term of the contract of pledge does not exceed one year.

11. A contract of pledge may be concluded if the market value of the subject of pledge exceeds the amount of required security for execution of duties by over 20 per cent.

12. A contract of pledge may be concluded with the subject of pledge being retained by the pledgor or with the transfer of the pledged property to the pledgee. A contract of pledge with the subject of pledge being retained by the pledgor if the pledgee has no grounds to believe that the conditions of use and disposal of the subject of pledge and of the storage thereof are not going to be observed.

13. The customs body shall consider the offer for conclusion of a contract of pledge within 15 working days after the date of receipt of the given offer and the documents attached thereto by the customs body.

14. For the purposes of confirming the possibility of sale of the subject of pledge the customs body shall send an inquiry to the federal executive body carrying out the functions of management of federal property. Attached to the inquiry shall be copies of the documents filed with the customs body by the person to which the pledged property belongs.

15. Within 15 working days after the date of receipt of the enquiry specified in Part 14 of this article the federal executive body carrying out the functions of management of federal property shall inform the customs body that has sent the inquiry about the possibility or impossibility of the sale of the subject of pledge for the amount that is equal to the value of the subject of pledge indicated in the contract of pledge, or exceeds it.

16. For the purpose of confirming the information contained in submitted documents, or if submitted documents do not meet the requirements of the legislation of the Russian Federation concerning the procedure for drawing the up and handing out, contain contradictory or illegible information the customs body has the right to send an inquiry to third persons, and also to state bodies. Within 10 working days after the date of receipt of the enquiry said persons and state bodies shall provide the requested documents and information.

17. In the cases envisaged by Parts 14 - 16 of this article the term for consideration of the offer for conclusion of a contract of pledge shall be suspended after the date of dispatch by the customs body to the person of the inquiry about the provision of required documents and information on the date of receipt of a reply or the expiry of the term for receiving a reply. In this case, the total term for consideration of the offer for conclusion of a pledge shall not exceed 45 working days.

18. The customs body shall refuse to conclude a contract of pledge if:

- 1) the conditions established by Parts 4-10 of this article are not observed;
- 2) the effective term of the contract of pledge offered for being concluded expires within three months after the date of expiry of the established by term for execution of the duties secured with the pledge of property, or the date of onset of the event with which the execution of the duty to pay customs duties, taxes, customs fees, safeguard, anti-dumping and countervailing duties is connected;
- 3) the subject of pledge is the property listed in Part 5 of this article;

- 4) the pledge is suggested to secure the execution of the duties to pay customs duties and taxes specified in Part 20 of Article 55 of this Federal Law;
- 5) a statement is received from the federal executive body carrying out the functions of management of federal property on the impossibility of sale of the subject of pledge for the sum that is equal to the value of the subject of pledge indicated in the contract of pledge, or exceeds it.

19. In the event of refusal to conclude a contract of pledge the customs body within the term established by Part 13 of this article, or in the cases envisaged by Parts 14-16 of this article within the term established by Part 17 of this article, shall inform about such refusal the person that has offered to conclude the contract of pledge, with an indication of the reasons which have served as ground for the refusal.

20. In the event of conclusion of a contract of pledge the customs body shall send a customs receipt to the pledgor for the amount specified in the contract of pledge within two working days after the date of conclusion of such contract.

21. In the event of a default on execution of the duties secured with the pledge of property the amounts of payable customs duties, taxes, customs fees, safeguard, anti-dumping and countervailing duties, penalties and interest shall be remitted to the account of the Federal Treasury on the account of the proceeds received by the federal executive body carrying out the functions of management of federal property from the sale of the pledged property.

22. All expenses connected with the conclusion of the contract of pledge, the appraisal of the subject of pledge, the expert examination thereof and levy of execution in respect of the pledged property shall be borne by the pledgor.

23. Any transactions involving the pledged property may be concluded only by agreement with the pledgee and the federal executive body carrying out the functions of management of federal property.

24. A contract of pledge may be rescinded before due date by agreement of the pledgor and of the pledgee.

25. The model form and the substantial terms of a contract of pledge shall be defined by the federal executive body carrying out the functions of state policy elaboration and normative legal regulation in the sphere of customs affairs, by agreement with the federal executive body carrying out the functions of management of federal property.

Article 64. Keeping the Register of the Banks Having the Right to Issue Banker's Guarantees

1. The inclusion of banks in the register of the banks having the right to issue banker's guarantees (hereinafter referred to as the register) shall be effectuated with the conditions envisaged by this article being observed.

2. No payment shall be charged for the provision of the state service of keeping the register of the banks having the right to issue banker's guarantees.

3. For being included in the register a bank shall meet the following requirements:

- 1) the availability of a banking transactions licence issued by the Central Bank of the Russian Federation;
- 2) banking activity has been pursued for at least five years;
- 3) the availability of owner's equity (capital) in an amount of at least 1,000,000,000 roubles;
- 4) the observance of the mandatory standard rates envisaged by the legislation of the Russian Federation on banks and banking business, as of all the accounting dates within the last six months;
- 5) a default on taking measures for financial rehabilitation of the bank on a demand of the Central Bank of the Russian Federation;
- 6) non-appointment of a receiver to the bank to manage the credit institution;

- 7) the absence of an effective moratorium for the bank on awarding the claims of creditors of the credit institution;
- 8) the absence of the obligations under the banker's guarantees security the execution of duties which have not been discharged by the bank;
- 9) the expiry of one year after the repayment the debt owing as customs payments, penalties and interest if the bank has been removed from the register in connection with a default on execution of obligations under a banker's guarantee.

4. For inclusion in the register the bank shall file an application for inclusion in the register with the federal executive body carrying out the functions of control and supervision in the sphere of customs affairs.

5. Together with the application for inclusion in the register the bank has the right to submit as original documents or notarised copies thereof confirming that the bank meets the requirements set out in Part 3 of this article, and a document confirming that an entry about the legal entity has been made in the unified state register of legal entities.

6. Upon the completion of consideration of the application for inclusion in the register the federal executive body carrying out the functions of control and supervision in the sphere of customs affairs shall return the submitted original documents to the applicant on his demand.

7. Unless the bank provided on its own a document acknowledging that an entry about the legal entity had been made in the unified state register of legal entities, the federal executive body carrying out the functions of control and supervision in the sphere of customs affairs shall request the information on the applicant that is available in the unified state register of legal entities, with the use of the unified system of interdepartmental electronic interaction from the federal executive body responsible for state registration of legal entities and natural persons as individual businessmen.

8. The federal executive body carrying out the functions of control and supervision in the sphere of customs affairs shall consider the application for inclusion in the register, and within 15 working days after the date of receipt thereof shall include the bank in the register or refuse to include it in the register.

9. Refusal to include in the register shall take place in the following cases:

- 1) the bank does not meet the requirements set out in Part 3 of this article;
- 2) there is a discrepancy between the information that has been declared by the bank and is available in the register and the information about the bank that is contained in the unified state register of legal entities;
- 3) the term established by Part 7 of Article 66 of this Federal Law has not expired;
- 4) the condition envisaged by Part 8 of Article 66 of this Federal Law is not observed;
- 5) the application for inclusion in the register is drawn up and/or completed in a form other than the form endorsed in accordance with Parts 25 and 26 of this article, and/or such application is signed by a person who is not authorised.

10. In the event of inclusion in the register the following shall be defined for the bank: the maximum amounts of one banker's guarantee and the maximum amount of all the simultaneously effective banker's guarantees in accordance with a legal act enacted in accordance with Part 29 of Article 61 of this Federal Law.

11. For the purposes of amending the register the bank shall file an application for making amendments to the register with the federal executive body carrying out the functions of control and supervision in the sphere of customs affairs. Said application in the form of a document on a paper medium shall be drawn up in an arbitrary form.

12. The federal executive body carrying out the functions of control and supervision in the sphere of customs affairs shall consider the application for making amendments to the register, and within 10 working days after the date of receipt thereof shall make the relevant amendments to the register or refuse to make such amendments.

13. Refusal to make amendments to the register shall take place if there is a discrepancy between the information on the bank that has been modified and the information on the bank that is available in the unified state register of legal entities, and/or if a change has occurred in the information about the bank that is not provided in the register, and also if the application for making amendments to the register is signed by a person who is not authorised.

14. For the purpose of being removed from the register the bank shall file an application for removal from the register with the federal executive body carrying out the functions of control and supervision in the sphere of customs affairs. Said application in the form of a document on a paper medium shall be drawn up in an arbitrary form.

15. The federal executive body carrying out the functions of control and supervision in the sphere of customs affairs shall consider the application for removal from the register, and within 10 working days after the date of receipt thereof shall enter the relevant amendments in the register or refuse to remove from the register.

16. Refusal to remove from the register shall take place if the application for removal from the register is signed by a person who is not authorised.

17. The applications mentioned in Parts 4, 11 and 14 of this article shall be filed in the form of a document on a paper medium or an electronic document signed with an enhanced approved electronic signature through the personal area or with the use of the federal state information system "The Integrated Portal for State and Municipal Services (Functions)". Said applications shall be signed by the person entitled to act on behalf of the applicant without a power of attorney, or by another person having the powers to commit actions on behalf of the applicant.

18. The bank shall be notified about the results of consideration of the applications specified in Parts 4, 11 and 14 of this article in the form of a document on a paper medium or an electronic document signed with the enhanced approved electronic signature of an authorised official of the federal executive body carrying out the functions of control and supervision in the sphere of customs affairs within the term established by for consideration of the relevant application. In the event of refusal to include in the register, or refusal to make amendments to the register the reasons for the refusal shall be additionally indicated.

19. The Central Bank of the Russian Federation shall monthly send information, in particular by means of the unified system of interdepartmental electronic interaction, to the federal executive body carrying out the functions of control and supervision in the sphere of customs affairs, about the banks which meet the requirements set out in Part 3 of this article, and also the information required for setting the maximum amount of one banker's guarantee and the maximum amount of all simultaneously effective banker's guarantees for banks.

20. In the event of discovery of the circumstances testifying of the non-compliance of a bank included in the register with the established by requirements. The Central Bank of the Russian Federation shall send such information, in particular by means of the unified system of interdepartmental electronic interaction, to the federal executive body carrying out the functions of control and supervision in the sphere of customs affairs.

21. While keeping the register the federal executive body carrying out the functions of control and supervision in the sphere of customs affairs shall use the information received from the Central Bank of the Russian Federation.

22. For the banks included in the register the federal executive body carrying out the functions of control and supervision in the sphere of customs affairs shall determine - with the frequency established by the procedure for keeping the register - the maximum amount of one banker's guarantee and the maximum amount of all the simultaneously effective banker's guarantees in accordance with a legal act enacted in accordance with Part 29 of Article 61 of this Federal Law.

23. The amendments made to the register in as much as it concerns the maximum amount of one banker's guarantee and the maximum amount of all simultaneously effective banker's guarantees shall enter into force from the first day of the month following the month in which the decision on making such amendments is taken.

24. If the maximum amount of one banker's guarantee and the maximum amount of all simultaneously effective banker's guarantees have been changed for a bank then within three working days after the date of such change the federal executive body carrying out the functions of control and supervision in the sphere of customs affairs shall inform said bank about it in the form of a document on a paper medium or an electronic document signed with an enhanced approved electronic signature.

25. The form of the register and the form of the application for inclusion in the register, the procedure for keeping the register, in particular the frequency of setting of the maximum amount of one banker's guarantee and the maximum amount of all simultaneously effective banker's guarantees for the banks included in the register, the procedure for control over banks' observance of the conditions for inclusion in the register and the duties established by for them shall be endorsed by the federal executive body carrying out the functions of state policy elaboration and normative legal regulation in the sphere of customs affairs.

26. The format and structure of the register and of the applications specified in this article shall be defined by the federal executive body carrying out the functions of control and supervision in the sphere of customs affairs.

27. The composition and structure of the information sent by the Central Bank of the Russian Federation, in particular by means of the unified system of interdepartmental electronic interaction, to the federal executive body carrying out the functions of control and supervision in the sphere of customs affairs, and envisaged by this article shall be established by the federal executive body carrying out the functions of state policy elaboration and normative legal regulation in the sphere of customs affairs by agreement with the Central Bank of the Russian Federation.

28. The federal executive body carrying out the functions of control and supervision in the sphere of customs affairs shall make sure the register gets regularly published, at least once a month, on its official website on the Internet.

29. If the Board of Directors of the Central Bank of the Russian Federation has endorsed in keeping with Federal Law No. 127-FZ of 26 October 2002 on Insolvency (Bankruptcy) a plan of participation of the Central Bank of the Russian Federation in the implementation of measures for preventing the bankruptcy of a bank in respect of a bank included in the register as of the date of endorsement of such plan then the execution of duties may be secured with banker's guarantees of such bank irrespective of item compliance (non-compliance) with the terms for inclusion of a bank in the register established by this article, provided the Board of Directors of the Central Bank of the Russian Federation has taken a decision on guaranteeing the continuous character of the bank's operation. In this case, the maximum amount of one banker's guarantee and the maximum amount of all the simultaneously effective banker's guarantees issued by such bank for acceptance of said guarantees by customs bodies within the term of implementation of the plan of participation of the Central Bank of the Russian Federation in the implementation of measures for preventing the bankruptcy of that bank shall be defined in accordance with a legal act enacted in accordance with Part 29 of Article 61 of this Federal Law as of the last quarterly accounting date preceding the date on which said plan was endorsed by the Board of Directors of the Central Bank of the Russian Federation.

30. A bank included in the register as of the date of endorsement by the Board of Directors of the Central Bank of the Russian Federation in accordance with by Federal Law No. 127-FZ of 26 October 2002 on Insolvency (Bankruptcy) of a plan of participation of the Central Bank of the Russian Federation in the implementation of measures for preventing the bankruptcy of that bank within the term of implementation of that plan shall not be removed from the register, provided the Board of Directors of the Central Bank of the Russian Federation has taken a decision on guaranteeing the continuous character of that bank's operation.

31. Information on the fact and the date of endorsement of a plan of participation of the Central Bank of the Russian Federation in the implementation of measures for preventing the bankruptcy of a bank included in the register, and information on the fact and the date of adoption by the Board of Directors of the Central Bank of the Russian Federation of a decision on guaranteeing the continuous character of that banks' operation within the term of implementation of said plan shall be sent by the Central Bank of the Russian Federation to the federal executive body carrying out the

functions of control and supervision in the sphere of customs affairs within five working days following the date of said decision.

32. If a bank included in the register as of the date of endorsement in respect of that bank of a plan of participation of the Central Bank of the Russian Federation in the implementation of bankruptcy prevention measures had been removed from the register before the date of the decision of the Board of Directors of the Central Bank of the Russian Federation on guaranteeing the continuous character of operation of such bank within the term of implementation of said plan such bank shall be included by the federal executive body carrying out the functions of control and supervision in the sphere of customs affairs in the register within five working days following the date on which the information specified in Part 31 of this article is received from the Central Bank of the Russian Federation. In this case, the maximum amount of one banker's guarantee and the maximum amount of all the simultaneously effective banker's guarantees issued by such bank for acceptance of said guarantees by customs bodies within the term of implementation of the plan of participation of the Central Bank of the Russian Federation in the implementation of measures for prevention of the bankruptcy of that bank shall be defined in accordance with a legal act enacted in accordance with Part 29 of Article 61 of this Federal Law as of the last quarterly accounting date preceding the date of endorsement of said plan by the Board of Directors of the Central Bank of the Russian Federation.

Article 65. Duties of the Banks Included in the Register, the Vnesheconombank
and the Eurasian Development Bank

1. The banks included in the register shall:

- 1) observe a restriction on the acceptance of banker's guarantees by the customs bodies for the purposes of securing the execution of the duties defined Article 54 of this Federal Law at the maximum sum of one banker's guarantee and the maximum amount of all simultaneously effective banker's guarantees issued by one bank;
- 2) observe the terms of the banker's guarantee and obligations under it;
- 3) send information on issued banker's guarantees with the established by term to the federal executive body carrying out the functions of control and supervision in the sphere of customs affairs in electronic form or in the form of a document on a paper medium;
- 4) inform the federal executive body carrying out the functions of control and supervision in the sphere of customs affairs about changes in the information contained in the register in respect of the given bank, within five working days after the date of onset of the event which have ensued the change in the relevant information, or from the day on which the person learned about the onset thereof, in the form of a document on a paper medium or an electronic document signed with an enhanced approved electronic signature through the personal area or with the use of the federal state information system "The Integrated Portal for State and Municipal Services (Functions)".

2. The Vnesheconombank and the Eurasian Development Bank shall:

- 1) observe the restriction on the acceptance of banker's guarantees by the customs bodies for the purposes of securing the execution of the duties defined Article 54 of this Federal Law at the maximum amount of one banker's guarantee and the maximum amount of all the simultaneously effective banker's guarantees issued by the Vnesheconombank or the Eurasian Development Bank that is established by the Government of the Russian Federation;
- 2) observe the terms of the banker's guarantee and the obligations under it;
- 3) send information about issued banker's guarantees within the established by term to the federal executive body carrying out the functions of control and supervision in the sphere of customs affairs in electronic form or in the form of a document on a paper medium.

Article 66. Removing a Bank from the Register, and Suspending and Resuming the Acceptance by
Customs Bodies of the Banker's Guarantees Issued by the Vnesheconombank and the Eurasian
Development Bank

1. A bank shall be removed from the register in the following cases:

- 1) the bank has been wound up;

-
- 2) the bank's activities have been terminated by means of re-organisation in the form of affiliation thereof to another bank;
 - 3) the bank's banking transactions licence has been withdrawn by the Central Bank of the Russian Federation;
 - 4) the bank does not meet the requirements established by Part 3 of Article 64 of this Federal Law;
 - 5) the bank has defaulted on executing the duties established by Items 1 and 2 of Part 1 of Article 65 of this Federal Law, except for cases when the cap on the maximum amount of all simultaneously effective banker's guarantees has been exceeded by the bank due to the reduction for it of such maximum amount in accordance with Part 24 of Article 64 of this Federal Law, and also the bank has defaulted twice or more on executing the duties established by Item 3 of Part 1 of Article 65 of this Federal Law;
 - 6) the bank has filed an application for removal from the register.

2. The acceptance by customs bodies of the banker's guarantees issued by the Vnesheconombank or the Eurasian Development Bank shall be suspended by the federal executive body carrying out the functions of control and supervision in the sphere of customs affairs in cases when the Vnesheconombank or the Eurasian Development Bank have defaulted on observance of the terms of the banker's guarantee and/or the obligations under it and/or on observance of a restriction on the acceptance of such banker's guarantees by customs bodies for the purposes of securing the execution of the duties defined Article 54 of this Federal Law, and also in the event of entry into force of the federal law defining a procedure and term for re-organisation of Vnesheconombank, or the international treaty defining a procedure and term for re-organisation of Eurasian Development Bank.

3. Within three working days after the date of removal of a bank from the register in accordance with Items 2-5 of Part 1 of this article the federal executive body carrying out the functions of control and supervision in the sphere of customs affairs shall inform about it the bank (its successor) in the form of a document on a paper medium or an electronic document signed with an enhanced approved electronic signature through the personal area or with the use of the federal state information system "The Integrated Portal for State and Municipal Services (Functions)" with an indication of the reasons for the removal.

4. Within three working days after the date of the suspension specified in Part 2 of this article the federal executive body carrying out the functions of control and supervision in the sphere of customs affairs shall inform Vnesheconombank and Eurasian Development Bank about it with an indication of the reasons for the suspension.

5. The acceptance by the customs bodies of the banker's guarantees issued by Vnesheconombank and Eurasian Development Bank shall be resumed within 10 working days after the date of elimination of the causes which have served as ground for the suspension mentioned in Part 2 of this article. Within three working days after the date of resumption of acceptance by the customs bodies of the banker's guarantees issued by the Vnesheconombank and the Eurasian Development Bank the federal executive body carrying out the functions of control and supervision in the sphere of customs affairs shall inform about it the Vnesheconombank and the Eurasian Development Bank.

6. The removal of a bank from the register, the suspension of acceptance by the customs bodies of the banker's guarantees issued by the Vnesheconombank and the Eurasian Development Bank shall not terminate the effect of the banker's guarantees issued by a guarantor and accepted by customs bodies, and shall not relieve the guarantor from the liability for a default on observance or the improper observance of the terms of such banker's guarantees, except as otherwise envisaged this Federal Law.

7. A bank that has been removed from the register in connection with a default on execution of obligations under a banker's guarantee may be again included in the register one year after the discharge of obligations under such banker's guarantee or afterwards.

8. A bank that has been removed from the register in connection with a default on observance of the limitation on the maximum amount of one banker's guarantee and/or the maximum amount of all simultaneously effective banker's guarantees defined in the register for the given bank may be

again included in the register on the condition that the causes for removal from the register get eliminated.

Chapter 11. Refunding (Accepting for Set-Off) Customs Duties and Taxes and Other Monetary Funds

Article 67. Refunding (Accepting for set-off) Excessively Paid or Excessively Collected Amounts of Customs Duties and Taxes and Other Payments for the Collection of Which the Customs Bodies are Responsible

1. The discovery of the fact of excessive payment or excessive collection of an amount of customs duties and taxes and other payments for the collection of which the customs bodies are responsible shall be established by according to the results of customs control after the clearance of the goods and it shall be recorded by the following customs documents with annotations of the customs body's authorised officials:

- 1) an adjustment of a declaration concerning the goods;
- 2) an adjustment of a customs credit slip;
- 3) other customs documents confirming that the amount of the monetary funds, actually paid (collected) as customs duties and taxes and other payments for the collection of which the customs bodies are responsible exceeds the amount - computed and payable - of customs duties and taxes and other payments for the collection of which the customs bodies are responsible in accordance with international treaties and acts in the sphere of customs regulation and the legislation of the Russian Federation.

2. The date of discovery of the fact of excessive payment or excessive collection of the amounts of customs duties and taxes and other payments for the collection of which the customs bodies are responsible is the date of registration by the customs body of the documents specified in Part 1 of this article.

3. The refund (set-off) of excessively paid or excessively collected amounts of customs duties and taxes and other payments for the collection of which the customs bodies are responsible shall be effectuated by the customs bodies designated by the federal executive body carrying out the functions of control and supervision in the sphere of customs affairs in particular according to the place of registration with taxes bodies of the payer (the person bearing solidary duty) in the form of acceptance thereof within three working days after the day following the date discovery of the fact of excessive payment or excessive collection for setting off advance payments:

- 1) of the payer in cases when the customs duties and taxes and other payments whose collection is vested in the customs bodies were paid by the payer or by the customs representative at the declaring of the goods;
- 2) of the payer in cases when customs duties and taxes and other payments whose collection is vested in the customs bodies were collected in accordance with Chapter 12 of this Federal Law from the payer or from the customs representative that did declaring for customs purposes;
- 3) of the person from which - in accordance with Chapter 12 of this Federal Law - the customs duties and taxes and other payments whose collection is vested in the customs bodies have been collected, if they were collected to set off the execution of the duty to pay customs duties and taxes and to make other payments for the collection of which the customs bodies are responsible, that was not discharged when due by the person in which such duty was vested.

4. The customs body doing the refund (set-off) of excessively paid or excessively collected amounts of customs duties and taxes and other payments for the collection of which the customs bodies are responsible, before or on the working day following the date of refund (acceptance for) setting off the advance payments of excessively paid or excessively collected amounts of customs duties and taxes and other payments for the collection of which the customs bodies are responsible, shall inform in the form of an electronic document signed with an enhanced approved electronic signature through the personal area the person whose advance payments have been set off about the set-off that has been effectuated.

5. Provision of information to the person that has paid the customs duties and taxes and other payments for whose collection the customs bodies are responsible, if they have been paid in

accordance with Part 2 of Article 30 of this Federal Law, and also if declaring for customs purposes is done in writing shall be effectuated in writing within five working days after the day following the date of acceptance for setting off the advance payments of excessively paid or excessively collected amounts of customs duties and taxes and other payments for the collection of which the customs bodies are responsible.

6. The form, format and structure, and also the procedure for dispatch of the notice of refund (acceptance for set-off) shall be endorsed by the federal executive body carrying out the functions of control and supervision in the sphere of customs affairs.

7. A notice about the refund (set-off) shall comprise information about the completed refund (set-off) and another information required for provision of information to the person about the effectuated refunds (set-off).

8. A notice about the refund (set-off) may be sent to the address of the natural person by post as an advice-of-receipt registered letter.

9. If the notice about the refund (set-off) is sent by post as an advice-of-receipt registered letter it shall be deemed received upon the expiry of six calendar days after the day following the date of dispatch of the registered letter.

10. If the person in respect of whose advance payments a refund (set-off) has taken place is not a payer of customs duties and taxes and other payments for the collection of which the customs bodies are responsible then simultaneously a notice about the refund (set-off) shall be sent to the payer.

11. In respect of excessively collected amounts of customs duties and taxes and other payments for the collection of which the customs bodies are responsible interest is payable on the amounts of such excessively collected payments. Interest shall accrue from the day following the date collection of the payments specified in Part 12 of this article through the date of actual refund (set-off) at the rate of one three hundred sixtieth of the key rate of the Central Bank of the Russian Federation. For the calculation of interest there shall be used the key rate of the Central Bank of the Russian Federation that was effective in the period for which interest is accrued.

12. The following shall be deemed excessively collected: the amounts of the customs duties and taxes and other payments for the collection of which the customs bodies are responsible whose collection was effectuated in keeping with the provisions of Chapter 12 of this Federal Law.

13. The customs body that has discovered the fact of excessive collection shall notify in writing about the amount of interest payable the payer of customs duties and taxes within 10 working days after the day following the date of actual refund (set-off) of the amounts of excessively collected customs duties and taxes and other payments for the collection of which the customs bodies are responsible.

14. The payment of interest to the persons specified in Part 3 of this article shall be effectuated on their applications filed with the customs body that administers monetary funds, in the form of a document on a paper medium or an electronic document.

15. The form, format and structure, and also the procedure for filing an application for payment of interest shall be endorsed by the federal executive body carrying out the functions of control and supervision in the sphere of customs affairs.

16. At the discretion of the person that has filed an application for payment interest the payment thereof shall be in the form of the acceptance thereof for setting of advance payments within five working days after the day following the date of receipt of the application by the customs body, or by means of crediting the monetary funds to the person's bank account within the term established by Part 22 of Article 36 of this Federal Law.

17. In the event of refund (set-off) of excessively collected amounts of the customs duties, taxes, safeguard, anti-dumping and countervailing duties whose collection was effectuated in accordance with Item 3 of Article 69, Item 5 of Article 77, Item 12 of Article 270 of the Code of the Union no interest shall accrue.

18. Unless as of the date of filing with the customs body of instructions by the payer concerning the use of advance payments in accordance with Part 3 of Article 35 or by Part 1 of Article 36 of this Federal Law the customs body has done the refund (set-off) into advance payments of the amounts of excessively paid of customs payments within the term established by Part 3 of this article, interest shall accrue. Interest shall accrue from the date of filing by the payer with the customs body of instruction on use of advance payments in accordance with Part 3 of Article 35 or by Part 1 of Article 36 of this Federal Law through the date of actual set-off at the rate of one three hundred sixtieth of the key rate of the Central Bank of the Russian Federation. For the calculation of interest there shall be used the key rate of the Central Bank of the Russian Federation that was effective in the period for which interest accrue. Said interest shall be paid in the procedure envisaged Parts 14 and 16 of this article.

19. The refund of other payments for the collection of which the customs bodies are responsible shall be effectuated in the cases envisaged by this Federal Law and other legislative acts of the Russian Federation.

20. The refund of the amounts of penalties and interest shall be done by the rules established by this article.

Article 68. Other Cases of Refund (set-off) of Customs Duties, Taxes and Other Monetary Funds (Money)

1. The refund (set-off) of customs duties, taxes and other monetary funds (money) shall be effectuated in the cases envisaged by Subitems 2, 3, 5-7 and 9 of Item 1 of Article 67, Subitems 2, 4-6 and 8 of Item 3 of Article 76 of the Code of the Union, and also when the temporary periodical declaring of goods for customs purposes envisaged Articles 102 and 204 of this Federal Law is applied.

2. The refund (set-off) of customs duties and taxes and other monetary funds (money) in the cases envisaged by Subitems 2, 3, 9 of Item 1 of Article 67, Subitems 2 and 8 of Item 3 of Article 76 of the Code of the Union shall be effectuated in the procedure established by Article 36 of this Federal Law upon the onset of the circumstances in accordance with which customs duties and taxes and other monetary funds (money) are subject to refund.

3. The refund (set-off) of customs duties and taxes and other monetary funds (money) in the cases envisaged by Subitems 5-7 of Item 1 of Article 67, Subitems 4-6 of Item 3 of Article 76 of the Code of the Union, and also in the event of application of the temporary periodical declaring of goods for customs purposes envisaged Articles 102 and 204 of this Federal Law shall be effectuated in the procedure established by Article 67 of the Code of the Union upon the onset of the circumstances in accordance with which the customs duties and taxes and other monetary funds (money) are subject to refund with account being taken of the details established by Parts 4 and 6 of this article.

4. The refund (set-off) of customs duties and taxes and other monetary funds (money) in the cases envisaged by Subitems 5-7 of Item 1 of Article 67, Subitems 4-6 of Item 3 of Article 76 of the Code of the Union shall be effectuated within three working days after the date:

- 1) on which the customs body takes a decision on refusal to clear the goods in the cases envisaged by Subitem 5 of Item 1 of Article 67 and Subitem 4 of Item 3 of Article 76 of the Code of the Union;
- 2) on which the customs body takes a decision on withdrawal of the customs declaration and/or the cancellation of clearance of the goods in the cases envisaged by Subitem 6 of Item 1 of Article 67 and Subitem 5 of Item 3 of Article 76 of the Code of the Union;
- 3) on which amendments are made to the declaration concerning the goods in accordance with the procedure established by the Commission in the cases envisaged by Subitem 7 of Item 1 of Article 67 and Subitem 6 of Item 3 of Article 76 of the Code of the Union.

5. A decision (permission) on amending a declaration concerning goods in the cases envisaged by Item 3 of Part 4 of this article shall be taken by the customs body within 15 working days after the date on which the declarant files - after the clearance of the goods in accordance with customs procedure of re-import or customs procedure of re-export - an adjustment form properly completed

in accordance with the procedure established by the Commission for the declaration concerning the goods, unless another term is established by is established by the Commission.

6. The refund (set-off) of customs duties, taxes, safeguard, anti-dumping and countervailing duties in the event of application of the temporary periodical declaring of goods for customs purposes envisaged Articles 102 and 204 of this Federal Law shall be effectuated within three working days after the day following the date of clearance of the goods declared in full declarations concerning the goods in accordance with Parts 15, 19 and 20 of Article 102 of this Federal Law, or for the goods moved by pipeline, within three working days after the day following the date clearance of the goods declared in full declarations concerning the goods in accordance with Part 7 or 22 of Article 204 of this Federal Law, and/or the date of registration by the customs body of the notice envisaged by Part 8 of Article 204 of this Federal Law.

7. Unless as of the date of filing by the payer with the customs body of instructions on use of advance payments in accordance with Part 3 of Article 35 of this Federal Law the customs body has done the refund (set-off) into advance payments of the amounts of customs duties and taxes and other monetary funds (money) refundable in accordance with Part 1 of this article, interest shall accrue. Interest shall accrue and be paid in the procedure established by Part 18 of Article 67 of this Federal Law from the date of filing by the payer with the customs body of the instructions on use of advance payments in accordance with Part 3 of Article 35 of this Federal Law through the date of actual set-off.

Article 69. The Refund of a Money Deposit

1. The refund of a money deposit, except for the money deposit paid in as a general security, shall be effectuated in the cases established by Item 9 of Article 67, Item 9 of Article 76, Item 13 of Article 399, Item 23 of Article 436 of the Code of the Union, and Part 11 of Article 292 of this Federal Law.

2. The refund of a money deposit paid in as a general security shall be effectuated in the cases and in the procedure envisaged by Article 70 of this Federal Law.

3. The refund of a money deposit, in particular of the balance of a money deposit, shall be effectuated in the form of acceptance for setting off the advance payments of the person that has delivered the money deposit, within five working days after the day following the date of onset of one of the circumstances specified in Item 9 of Article 67, Item 9 of Article 76, Item 13 of Article 399, Item 23 of Article 436 of the Code of the Union, and also in Part 11 of Article 292 of this Federal Law, unless another term is established by Part 9 of this article.

4. The money deposit shall be used in set-off without the filing of an application for such set-off by the person that has delivered the money deposit, except for the set-off in the case mentioned in Part 5 of this article.

5. If the duty to pay customs duties, taxes, customs fees, safeguard, anti-dumping and countervailing duties has not come into being the set-off in respect of the money deposit shall be effectuated on an application for using in set-off the money deposit filed by the person that has delivered the money deposit.

6. The application for using the money deposit in set-off shall be filed in the form of a document on a paper medium or an electronic document signed with an enhanced approved electronic signature through the personal area. Said application in the form of a document on a paper medium shall be drawn up in an arbitrary form.

7. A money deposit shall be used in set-off if an application for such set-off is filed with the customs body that has accepted the money deposit, within three years from the day following the date of acceptance of the money deposit.

8. The money deposit shall be used in set-off, if the application for using the money deposit in set-off:

- 1) is filed by a person other than the person that has delivered the money deposit, and/or by a person that does not have appropriate powers;
- 2) is file upon the expiry of the term specified in Part 7 of this article;
- 3) does not comply with the established by form (for an application in the form of an electronic document);
- 4) does not contain the information that has to be compulsorily provided in the application (for an application in the form of an electronic document).

9. The total term for consideration of an application for using a money deposit in set-off by the customs body shall not exceed five working days after the day following the date of receipt of said application by the customs body.

10. In the event of refusal to use the money deposit to set off advance payments the customs body within the term established by Part 9 of this article shall inform the applicant about the refusal in the form of a document on a paper medium or an electronic document signed with an enhanced approved electronic signature through the personal area with an indication of the reasons which have served as ground for the refusal.

11. The set-off in respect of a money deposit shall be done in the currency of the Russian Federation. Interest on the sums accepted for set-off is not payable, and the sums used in set-off shall not be indexed, except for the case envisaged by Part 12 of this article.

12. Unless as of the date of filing by the payer of instruction with the customs body by on use of advance payments in accordance with Part 3 of Article 35 of this Federal Law the customs body has effectuated the refund (set-off) into advance payments the refundable amounts of the money deposit are subject to interest accrual. Interest shall accrue and be paid in the procedure established by Part 18 of Article 67 of this Federal Law.

13. Upon the expiry of the term specified in Part 7 of this article unclaimed amounts of the money deposit shall be recorded as part of other non-tax revenues of the federal budget, and shall not be subject to refund (set-off) and other disposal for setting off the payment of customs duties, taxes and other payments for the collection of which the customs bodies are responsible.

14. The form, format and structure of the application for using a money deposit is set-off in the form of an electronic document, a list of the details to be included in the application, the procedure for filling it in and submitting it to the customs body, the procedure for consideration of the application and for informing the applicant about refusal to use the money deposit in set-off shall be defined by the federal executive body carrying out the functions of control and supervision in the sphere of customs affairs.

Article 70. The Refund of the Money Deposit Delivered as a General Security

1. The refund of a money deposit that has been delivered as a general security shall be effectuated in the following cases:

- 1) if the person that delivered the money deposit has terminated the use of the general security;
- 2) security for the execution of the duty to pay customs duties, taxes, safeguard, anti-dumping and countervailing duties has been provided by another method in place of the money deposit paid in as general security.

2. In the case envisaged by Item 1 of Part 1 of this article the refund of the money deposit delivered as a general security shall be effectuated on the condition that the information system of the customs bodies contains no information about reservation of the amounts of the security required in the event of realisation of customs operations for execution of the duty to pay customs duties, taxes, safeguard, anti-dumping and countervailing duties from the amounts of such general security.

3. The refund of the money deposit delivered as a general security shall be effectuated in the form of setting off the advance payments of the person that has delivered the money deposit, on such person's application for termination of the use of the general security that has been provided in the form of a money deposit.

4. The application mentioned in Part 3 of this article shall be filed in the form of a document on a paper medium or an electronic document signed with an enhanced approved electronic signature through the personal area. Said application in the form of a document on a paper medium shall be drawn up in an arbitrary form.

5. The money deposit shall be used in set-off if an application for termination of the use of the general security delivered in the form of a money deposit is filed with the customs body that has accepted the general security within three years after the day following the date of the last operation of reservation of the general security, given the lack of reserved amounts of the general security.

6. Unless reservation operations have been realised in respect of the general security, the term for filing an application for termination of the use of the general security delivered in the form of a money deposit shall be counted from the day following the date of acceptance of the money deposit as a general security.

7. The using of the money deposit delivered as a general security for setting off advance payments shall not take place in the event of default on observance of the condition established by Part 1 of this article, and also if the application for termination of the use of the general security delivered in the form of a money deposit:

- 1) is filed by a person other than the person that has delivered the money deposit, and/or by the person that does not have appropriate powers;
- 2) is filed upon the expiry of the term specified in Part 5 of this article;
- 3) does not comply with the established by form (for an application in the form of an electronic document);
- 4) does not contain the information subject to inclusion in the application (for an application in the form of an electronic document).

8. The total term for consideration by the customs body of an application for termination of the use of the general security delivered in the form of a money deposit shall not exceed five working days after the date of receipt of said application by the customs body.

9. In the event of refusal to use the money deposit delivered as a general security for setting off advance payments the customs body shall inform within the term established by Part 7 of this article the applicant in the form of a document on a paper medium or an electronic document signed with an enhanced approved electronic signature through the personal area about the refusal with an indication of the reasons which have served as ground for the refusal.

10. The use of the money deposit delivered as a general security for set-off shall be done in the currency of the Russian Federation. Interest on the sums used in set-off are not payable, and the sums used in set-off shall not be indexed.

11. Upon the expiry of the term specified in Part 5 of this article the unclaimed amounts of the money deposit delivered as a general security shall be recorded as part of other non-tax revenues of the federal budget and are not subject to refund (set-off) and other disposal setting off the payment of customs duties, taxes and other payments for the collection of which the customs bodies are responsible.

12. The form, format and structure of an application for termination of the use of the general security delivered in the form of a money deposit filed in the form of an electronic document, a list of the details subject to inclusion in the application, the procedure for filling it in and submitting to the customs body, the procedure for consideration of the application, the format and structure of a notice on refusal to use the money deposit for set-off shall be defined by the federal executive body carrying out the functions of control and supervision in the sphere of customs affairs.

Chapter 12. Collecting Customs Payments and Other Payments for the Collection of Which the Customs Bodies Are Responsible**Article 71. General Rules for Collection of Customs Payments and Other Payments for the Collection of Which the Customs Bodies Are Responsible**

1. The collection of customs payments, safeguard, anti-dumping, countervailing duties, interest and penalties shall be effectuated from the payers, the persons which bear the solidary duty with the payer to pay customs duties, taxes, safeguard, anti-dumping and countervailing duties (hereinafter referred to as persons having the solidary duty), and also through the collection of the goods in respect of which customs payments, safeguard, anti-dumping and countervailing duties have not been paid or have not been paid in full.

2. The collection of customs payments, safeguard, anti-dumping, countervailing duties, interest and penalties shall be effectuated by the customs bodies designated by the federal executive body carrying out the functions of control and supervision in the sphere of customs affairs, in particular on the basis of the principle of accounting for taxation purposes of the payer (the person having the solidary duty).

3. The collection of customs payments, safeguard, anti-dumping, countervailing duties, interest and penalties shall be effectuated through the collection of:

- 1) the monetary funds (precious metals) available in the bank accounts of the payer (the person having the solidary duty);
- 2) the electronic money of the payer (the person having the solidary duty);
- 3) the advance payments of the payer (the person having the solidary duty);
- 4) the customs payments, safeguard, anti-dumping, countervailing duties, interest and penalties which are subject to refund in accordance with Articles 67 and 76 of the Code of the Union;
- 5) a security for execution of the duty to pay customs duties and taxes;
- 6) a security for execution of the duty to pay safeguard, anti-dumping and countervailing duties;
- 7) a security for execution of the duties of the legal entity pursuing activities in the sphere of customs affairs;
- 8) a security for execution of the duties of an authorised economic operator;
- 9) the goods in respect of which customs payments, safeguard, anti-dumping and countervailing duties have not been paid or have not been paid in full;
- 10) other property of the payer (of the person having the solidary duty).

4. The collection of customs payments, safeguard, anti-dumping, countervailing duties, interest and penalties from legal entities and individual businessmen shall be done in the judicial procedure, if in the course of application by customs bodies of the collection measures established by this Federal Law such collection has not been done.

5. The collection of customs payments, safeguard, anti-dumping, countervailing duties, interest and penalties from natural persons, except for individual businessmen, shall be done in the judicial procedure, except for the cases established by Parts 10 and 11 of Article 76 of this Federal Law.

6. Measures for collection of customs payments, safeguard, anti-dumping, countervailing duties, interest and penalties shall be applied by the customs body upon the expiry of the term for performance under a notice (an adjustment for a notice) about the amounts of customs payments, safeguard, anti-dumping, countervailing duties, interest and penalties not paid within the established by term, except for cases when according to Item 4 of Article 55 of the Code of the Union, Parts 10 and 11 of Article 76, by Part 2 of Article 79 of this Federal Law such notice is not sent, and also when the payer is a customs body.

7. If in accordance with this Federal Law by the payer of customs payments, safeguard, anti-dumping, countervailing duties, interest and penalties is a customs body, the collection of customs payments, safeguard, anti-dumping, countervailing duties, interest and penalties shall be done in the procedure established by the Government of the Russian Federation.

8. Measures for collection of customs payments, safeguard, anti-dumping, countervailing duties, interest and penalties are not applicable:

- 1) if the notice (the adjustment for a notice) about the amounts of customs payments, safeguard, anti-dumping, countervailing duties, interest and penalties which were not paid within the established by term that is envisaged by Article 73 of this Federal Law is not sent within three years from the date of expiry of the term for payment of customs payments, safeguard, anti-dumping, countervailing duties, interest and penalties, or the date of discovery of the fact of default on the payment thereof in the course of customs control after the clearance of the goods specified in Subitem 1 of Item 1 of Article 126 of the Code of the Union, or after the date of onset of the circumstances in which persons' duty to pay customs payments, safeguard, anti-dumping, countervailing duties, interest and penalties in accordance with international treaties and acts in the sphere of customs regulation and/or the legislation of the Russian Federation is subject to execution;
- 2) in the cases established by Subitems 2-5 of Item 4 of Article 68 of the Code of the Union;
- 3) for the period of suspension of implementation of measures for collection of export customs duty in the cases established by the Government of the Russian Federation.

9. The collection of other payments for the collection of which the customs bodies are responsible, except for safeguard, anti-dumping and countervailing duties, shall be done in the cases established by the legislation of the Russian Federation, and normative legal acts of the Government of the Russian Federation in the procedure defined by the Government of the Russian Federation.

10. The implementation of measures for collection of export customs duty may be suspended by the customs body's decision on suspension of the collection of the export customs duty for a term of up to six months after the date of expiry of the term established by Part 19 of Article 73 of this Federal Law.

11. The form, format and structure of a decision on suspension of the collection of export customs duty, and also the procedure and terms for taking a decision on suspension of the collection of export customs duty shall be established by the federal executive body carrying out the functions of state policy elaboration and normative legal regulation in the sphere of customs affairs.

12. Before the taking of a decision on suspension of measures for the collection of export customs duty the payer (the person having the solidary duty) shall provide a security for execution of the duty to pay of export customs duty, except for the case envisaged Item 6 of Part 3 of Article 55 of this Federal Law.

13. The effective term of the security for execution of the duty to pay of export customs duty specified in Part 12 of this article shall not be less than the term for which the collection of the export customs duty has been suspended.

14. If the declaring of goods for customs purposes is done by an authorised economic operator and the effective term of the security for execution of the duties of the authorised economic operator expires within the period of suspension of the collection of the export customs duty then a security shall be provided before the expiry of said term for execution of the duty to pay the export customs duty.

15. A penalty shall accrue for the period of suspension of collection of export customs duty in accordance with Article 72 of this Federal Law.

Article 72. The Penalties

1. The penalties are the sums of monetary funds established by this article the payer (the person having the solidary duty) must pay in the event of a default of execution or the improper execution of the duty to pay of customs payments, safeguard, anti-dumping and countervailing duties within the term established by the Code of the Union, acts in the sphere of customs regulation and/or the legislation of the Russian Federation on customs regulation.

2. The duty to pay penalties shall be executed in accordance with Article 30 of this Federal Law. The collection of penalties shall be effectuated in accordance with this chapter. The refund of penalties shall be effectuated in accordance with Chapter 11 of this Federal Law.

3. The duty to pay penalties shall come into being from the day following the date of expiry of the term for execution of the duty to pay of customs payments, safeguard, anti-dumping and countervailing duties established by international treaties and acts in the sphere of customs regulation and/or the legislation of the Russian Federation on customs regulation.

4. The duty to pay penalties shall be terminated in the following cases:

- 1) the duty to pay the penalties has been discharged;
- 2) the onset of the circumstances specified in Paragraph 3 of Item 4 of Article 57, Paragraph 3 of Item 6 of Article 74 and Paragraph 3 of Item 3 of Article 270 of the Code of the Union;
- 3) the appearance of the circumstances with which international treaties and Acts in the sphere of customs regulation and/or the legislation of the Russian Federation on customs regulation connect the termination of the duty to pay customs payments, safeguard, anti-dumping and countervailing duties and interest, apart from the termination of such duty due to the discharge thereof;
- 4) the amounts of customs payments, safeguard, anti-dumping and countervailing duties and interest have been recognised as uncollectable in the procedure defined by this Federal Law.

5. The duty to pay penalties shall be executed simultaneously with the payment of customs payments, safeguard, anti-dumping and countervailing duties and interest in full.

6. The duty to pay penalties shall be executed independently of the application of other measures of liability for a breach of international treaties and acts in the sphere of customs regulation and/or of the legislation of the Russian Federation.

7. Penalties shall accrue for each calendar day of delay in the execution of the duty to pay of customs payments, safeguard, anti-dumping and countervailing duties starting from the day following the date of expiry of such term, except as otherwise envisaged by Part 28 of Article 76 of this Federal Law.

8. The sums of penalties shall be computed by means of applying the rates of the penalties and the base for the calculation thereof that is equal to the amounts of customs payments, safeguard, anti-dumping and countervailing duties for which the duty to pay them has not been discharged. The amount of penalties shall not exceed the amount of the customs payments, safeguard, anti-dumping and countervailing duties in connection with a default on execution or the improper execution of the duty to make payment in respect of which the penalty has accrued.

9. It is hereby prohibited to reduce the amounts of accrued penalties and grant a respite or an instalment payment schedule for the payment of penalties.

10. The rate of penalties is equal to one three hundred sixtieth of the key rate of the Central Bank of the Russian Federation effective as of the date of application thereof, except as otherwise envisaged by Part 11 of this article.

11. The rate of penalties at one hundredth of the key rate of the Central Bank of the Russian Federation effective as of the date of application thereof shall be applied for accrual of penalties in the cases defined by Items 4, 5 and 6 of Part 13 and by Part 14 of this article, starting from the day following the date preparation of the notice (of the adjustment for a notice) about the amounts of customs payments, safeguard, anti-dumping, countervailing duties, interest and penalties not paid within the established by term.

12. Penalties shall accrue in the currency of the Russian Federation.

13. The customs body shall accrue a penalty on the amounts of customs payments, safeguard, anti-dumping and countervailing duties in respect of which the term for execution of the duty to pay them was not observed:

- 1) in the event of calculation of customs payments, safeguard, anti-dumping and countervailing duties, if according to the Code of the Union and acts in the sphere of customs regulation such calculation is done by the customs body - in the calculation of customs duties, taxes, safeguard, anti-dumping and countervailing duties whose form is established by the

Commission according to Item 4 of Article 52 of the Code of the Union, in the calculation of the customs duties and taxes levied at uniform rates, or the customs duties and taxes levied in the form of an aggregate customs payment (hereinafter referred to in this chapter as "the calculation of the customs duties and taxes levied at uniform rates") whose form is established by in accordance with Article 74 of this Federal Law, in an adjustment of a customs credit slip, in the application envisaged by Item 4 of Article 277 of the Code of the Union, or in another customs document defined by the Commission in accordance with Item 24 of Article 266 of the Code of the Union;

- 2) in the event of amending a declaration concerning goods - in an adjustment of the declaration concerning the goods;
- 3) in the event of preparation of a notice (an adjustment for a notice) about the amounts of customs duties, taxes, safeguard, anti-dumping and countervailing duties, interest and penalties not paid within the established by term - in such notice (adjustment for the notice);
- 4) in cases when a decision is taken on collection of customs payments, safeguard, anti-dumping and countervailing duties in accordance with Articles 75, 76, 79 and 80 of this Federal Law - in such decision;
- 5) in the event of preparation of a demand for payment of a sum of money under a banker's guarantee or suretyship contract - in such demand;
- 6) in the event of preparation of a demand for the payment of monetary funds by a guaranteeing union (association) - in such demand.

14. In the event of collection of customs payments, safeguard, anti-dumping and countervailing duties in the judicial procedure penalties shall accrue when the customs body filed a complaint or application with a court or an arbitration court. Until the adoption of a court judgement the customs body shall accrue penalties through the date of such accrual for the purpose of updating the claim.

15. The customs body shall accrue penalties in other cases envisaged by international treaties and acts in the sphere of customs regulation and the legislation of the Russian Federation.

16. The customs body shall accrue penalties for the period that begins from the day following the date of expiry of the term for execution of the duty to pay of customs payments, safeguard, anti-dumping and countervailing duties and interest through the date of:

- 1) such accrual, unless as of the date of accrual of the penalties the duty to pay of customs payments, safeguard, anti-dumping and countervailing duties has been discharged;
- 2) execution of the duty to pay of customs payments, safeguard, anti-dumping and countervailing duties, if as of the date of accrual of the penalties such duty has been discharged.

17. The payer (the person having the solidary duty) shall accrue penalties on the amounts of the customs payments, safeguard, anti-dumping and countervailing duties in respect of which the term for execution of the duty to pay them was not observed:

- 1) when the goods were declared for customs purposes with the application of a declaration concerning the goods - in the declaration concerning the goods;
- 2) when a declaration concerning the goods is amended - in the adjustment for the declaration concerning the goods.

18. The payer (the person having the solidary duty) shall accrue penalties for the period that begins from the day following the date of expiry of the term for execution of the duty to pay customs payments, safeguard, anti-dumping and countervailing duties through the date of filing of a declaration concerning the goods or an adjustment for a declaration concerning the goods.

19. Penalties shall not accrue:

- 1) if the customs body has not established by the payer;
- 2) if customs payments, safeguard, anti-dumping and countervailing duties are payable on the territory of another member state of the Union;
- 3) in the cases envisaged by the legislation of the Russian Federation on insolvency (bankruptcy);

- 4) if the duty to pay of customs payments, safeguard, anti-dumping and countervailing duties at the clearance of goods in accordance with Article 121 of the Code of the Union is secured with a money deposit on the amount of such money deposit;
- 5) for the period of grant of a respite or an instalment payment schedule for the payment of customs duties and taxes;
- 6) for the period which begins from the day following the date of preparation of a notice (an adjustment for a notice) through the date of execution of the duty to pay of customs payments, safeguard, anti-dumping and countervailing duties, if that duty had been discharged in full before the onset of the date specified in Part 19 of Article 73 of this Federal Law;
- 7) for the period which begins from the day following the date of preparation of the customs body's decision on taking measures for collection of customs payments, safeguard, anti-dumping and countervailing duties in accordance with Articles 75, 76, 79 and 80 of this Federal Law through the date of execution of the duty to pay of the customs payments, safeguard, anti-dumping and countervailing duties, if as a result of implementation of such measures for collection the duty to pay of the customs payments, safeguard, anti-dumping and countervailing has been discharged in full;
- 8) in the event of dispatch of a notice (an adjustment for a notice) about the amounts of customs duties, taxes, safeguard, anti-dumping and countervailing duties, interest and penalties not paid within the established by term, additionally accrued according to the results of the taking of a decision - after the clearance of the goods - on making amendments to the information on the customs value declared in a declaration concerning the goods, if advance payments of the participant in foreign economic activity are available, on the condition that the customs body is given the right to dispose of said advance payments, in particular the right to the acceptance-free writing them off;
- 9) in the event of dispatch of a notice (an adjustment for a notice) the amounts of customs duties, taxes, safeguard, anti-dumping and countervailing duties, interest and penalties which were not paid within the established by term, additionally accrued according to the results of the taking of a decision - after the clearance of the goods - on making amendments to the information on customs value declared in a declaration concerning the goods in the case of following the explanations of the customs bodies, if these explanations have been legislatively established by as binding;
- 10) in the event of dispatch of a notice (an adjustment for a notice) the amounts of customs duties, taxes, safeguard, anti-dumping and countervailing duties, interest and penalties which were not paid within the established by term, additionally accrued according to the results of the taking of a decision - after the clearance of the goods - on making amendments to the information on customs value declared in a declaration concerning if an error has been committed in the incomplete write-off of monetary funds from the payer's account, if the person proves the sufficiency of monetary funds on his account as of the time of debiting;
- 11) in the event of dispatch of a notice (an adjustment for a notice) the amounts of customs duties, taxes, safeguard, anti-dumping and countervailing duties, interest and penalties which were not paid within the established by term, additionally accrued according to the results of the taking of a decision - after the clearance of the goods - on making amendments to the information declared in a declaration concerning the goods due to the indication in such declaration concerning the goods of an incorrect merchandise code according to the Commodity Classification of Foreign Economic Activity, given the lack of the components of an the administrative offence envisaged by Part 2 of Article 16.2 the Code of Administrative Offences of the Russian Federation, and of the crime envisaged Article 2261 of the Criminal Code of the Russian Federation;
- 12) in the event of dispatch of a notice (an adjustment for a notice) the amounts of customs duties, taxes, safeguard, anti-dumping and countervailing duties, interest and penalties which were not paid within the established by term, additionally accrued according to the results of the taking of a decision - after the clearance of the goods - on making amendments to the information declared in a declaration concerning the goods, if the information declared in the declaration concerning the goods was declared as a result of performance under explanations in writing concerning the procedure for application of the legislation of the Russian Federation on customs regulation given to the declarant or to the customs representative which did the declaration of the goods or an indefinite group of persons by the federal executive body carrying out the functions of state policy elaboration and normative legal regulation in the sphere of customs affairs;
- 13) for the period from the day following the date of expiry of the term for sending a notice (an adjustment for a notice) about the payment of customs payments, safeguard, anti-dumping,

- countervailing duties, interest and penalties, if such notice (an adjustment for a notice) was sent after the expiry of the term established by Parts 15 and 17 of Article 73 of this Federal Law through the date of execution of the duty to pay the customs payments, safeguard, anti-dumping and countervailing duties, if this duty had been discharged in full before the onset of the date specified in Part 19 of Article 73 of this Federal Law;
- 14) for the period from the day following the date of expiry of the term for sending a demand for payment of monetary funds under a banker's guarantee or a suretyship contract, if such demand was sent after the expiry of the term established by Part 3 of Article 76 of this Federal Law through the date of execution of such demand, if the demand was discharged in full within the term established by therein;
 - 15) in other cases envisaged by this Federal Law.

20. The provision envisaged by Items 9 and 12 of Part 19 of this article is not applicable in cases when the written explanations mentioned in Items 9 and 12 of Part 19 of this article are based on incomplete or unreliable information that has been provided by the declarant or the customs representative.

Article 73. The Notice about the Amounts of Customs Payments, Safeguard, Anti-Dumping and Countervailing Duties, Interest and Penalties Not Paid within the Established by Term

1. The notice (the adjustment for a notice) about the amounts of customs payments, safeguard, anti-dumping, countervailing duties, interest and penalties not paid within the established by term (hereinafter also referred to for the purpose of this chapter as a notice (an adjustment for a notice)) is a notification for the payer and the person having the solidary duty about the amounts of customs payments, safeguard, anti-dumping, countervailing duties, interest and penalties not paid within the term established by international treaties and acts in the sphere of customs regulation and/or the legislation of the Russian Federation on customs regulation.

2. The notice (the adjustment for a notice) shall comprise information on:

- 1) the registration number and date of preparation of the notice (the adjustment for a notice);
- 2) the registration number and date of the adjustment of a declaration concerning the goods or of the calculation of customs duties, taxes, safeguard, anti-dumping and countervailing duties, the calculation of the customs duties and taxes levied at uniform rates, of the adjustment of a customs credit slip, of the application envisaged by Item 4 of Article 277 of the Code of the Union, or of another customs document defined by the Commission in accordance with Item 24 of Article 266 of the Code of the Union;
- 3) the customs body that has prepared the notice (the adjustment for a notice);
- 4) the payer and/or the person having the solidary duty;
- 5) the amounts of payable customs payments, safeguard, anti-dumping and countervailing duties;
- 6) on the due date - that has arrived - for execution of the duty to pay customs payments, safeguard, anti-dumping, countervailing duties and interest;
- 7) the amounts of penalties and/or interest accrued through the date of preparation of the notice (the adjustment for a notice) or through the date of expiry of the term for dispatch of such notice (adjustment for a notice) in the case envisaged by Item 13 of Part 19 of Article 72 of this Federal Law;
- 8) the details of the account of the Federal Treasury for the purposes of payment in the cashless procedure.

3. The form, format and structure of the notice (the adjustment for a notice) shall be endorsed by the federal executive body carrying out the functions of control and supervision in the sphere of customs affairs. A notice (an adjustment for a notice) in the form of an electronic document shall be sent to the payer and/or to the person having the solidary duty through the personal area.

4. The customs body shall send an adjustment for a notice if a change has occurred in the amount computed and payable of customs payments, safeguard, anti-dumping, countervailing duties, interest and penalties specified in the notice (an adjustment for the notice) after the dispatch of the notice (the adjustment for a notice).

5. In the event of dispatch of an adjustment for a notice the customs body shall notify the payer and/or the person having the solidary duty about the revocation of the preceding notice (adjustment for a notice).

6. If as of the time of dispatch of an adjustment for a notice the previously sent notice (adjustment for a notice) has been discharged the paid amounts of customs payments, safeguard, anti-dumping, countervailing duties, interest and penalties shall be used to set off the payment of the amounts of the customs payments, safeguard, anti-dumping, countervailing duties, interest and penalties, and shall not be included in the amounts of the adjustment for the notice.

7. If as of the time of dispatch of an adjustment for a notice the customs body has commenced the actions of collecting under the customs body's decisions taken earlier in accordance with Articles 75-77 of this Federal Law as concerning the application of measures for collection of customs payments, safeguard, anti-dumping and countervailing duties and interest then simultaneously with the dispatch of the adjustment for the notice the customs body shall suspend such collection actions until the onset of the date specified in Part 19 of this article.

8. Upon the expiry of the term specified in Part 19 of this article the customs body shall apply measures for resumption of the actions of collecting under the customs body's decisions issued earlier in accordance with Articles 75-77 of this Federal Law concerning the implementation of measures for collection of customs payments, safeguard, anti-dumping and countervailing duties and interest, but within the limits of the amounts of the customs payments, safeguard, anti-dumping and countervailing duties and interest reflected in the adjustment for the notice.

9. The recognition in the procedure of Chapter 51 of this Federal Law, in line of interdepartmental control or in the judicial procedure of the action of sending a notice (an adjustment for a notice) as non-compliant with the provisions of the law of the Union and/or of the legislation of the Russian Federation without the recognition as non-compliant with the provisions of the law of the Union and/or of the legislation of the Russian Federation of the grounds for the dispatch thereof shall not deprive the customs body of the right to send the adjustment for the notice, except for cases when the customs body does not have grounds for sending an adjustment for a notice.

10. If the customs body that has sent a notice (an adjustment for a notice) has established by the lack of grounds for sending it the customs body shall inform the person to which the notice (the adjustment for a notice) has been sent about the revocation of the notice (the adjustment for a notice), unless such establishment had been preceded by the payment or collection of the amounts of customs duties, safeguard, anti-dumping and countervailing duties, interest and penalties specified in the notice (the adjustment for the notice).

11. The information in accordance with Part 10 of this article shall be provided before or on the working day following the date of establishment of said fact, if the person being informed has made arrangements for receiving customs documents in electronic form through the personal area, or within five working days - in other cases.

12. When a solidary duty to pay of customs payments, safeguard, anti-dumping and countervailing duties, interest exists the notice (the adjustment for a notice) shall be simultaneously sent to the payer and to the persons having the solidary duty, with an indication of that in such notices (adjustments for the notice).

13. If a notice (an adjustment for a notice) cannot be at once be sent to the several persons specified in Part 12 of this article the customs body shall send the notice (the adjustment for the notice) to one of these persons.

14. If the customs body has taken a decision on the results of customs control in accordance with Article 218 of this Federal Law on recognition of the person that took part in the illegal movement of goods across the customs border of the Union, the person that acquired for ownership or possession illegally imported goods as having a solidary duty with the person illegally moving the goods across the customs border of the Union to pay customs payments, safeguard, anti-dumping, countervailing duties, interest and penalties then the customs body shall send a notice (an adjustment for a notice) to such person within 10 working days after the taking of such decision.

15. The notice shall be sent to the payer (to the person having the solidary duty) within 10 working days after the date of discovery of the fact of his default on execution or the improper execution of the duty to pay the customs payments, safeguard, anti-dumping, countervailing duties, interest and penalties within the term established by international treaties and acts in the sphere of customs regulation and/or the legislation of the Russian Federation on customs regulation.

16. The sending of a notice (an adjustment for a notice) after the expiry of the term established by this article shall not serve as ground for deeming such notice (adjustment for a notice) illegal.

17. An adjustment for a notice shall be sent within 10 working days after the date of onset of the circumstances defined by Part 4 of this article.

18. A notice (an adjustment for a notice) shall be sent to the payer (to the person having the solidary duty) irrespective of his being held accountable under a criminal or administrative law.

19. The term for performance under a notice is 15 working days after the date of receipt thereof by the payer (the person having the solidary duty), and under an adjustment for a notice 10 working days after the date of receipt thereof by the payer (the person having the solidary duty), but not before the expiry of the term for performance under the notice for which such adjustment is sent.

20. In the event of a default on performing under a notice (an adjustment for a notice) within the term mentioned in Part 19 of this article the customs body shall take measures for collection of customs payments, safeguard, anti-dumping, countervailing duties, interest and penalties in accordance with this chapter.

21. A notice (an adjustment for a notice) shall be drawn up in the form of an electronic document or on a paper medium.

22. A notice (an adjustment for a notice) in the form of a document on a paper medium may be delivered by the customs body to the person to which it is addressed or to his representative directly against signature or sent by post as a registered letter.

23. In the event of dispatch of a notice (an adjustment for a notice) by the customs body by post as a registered letter the date of receipt thereof shall be the sixth working day following the date of dispatch of the registered letter.

24. In the event of dispatch of a notice (an adjustment for a notice) by the customs body in the form of an electronic document the date of receipt thereof shall be the day established by Part 3 of Article 282 of this Federal Law.

25. In the event of dispatch of a notice (an adjustment for a notice) by post as a registered letter such document shall be sent by the customs body:

- 1) to a Russian legal entity - to its address about which information is available in the unified state register of legal entities;
- 2) to a foreign legal entity - to the address provided by such entity to the customs body in customs documents, in particular at declaring for customs purposes, and also to the address established by the customs body as of the date of dispatch of the notice (the adjustment for a notice);
- 3) to an individual businessman - to his residential address in the Russian Federation about which information is available in the unified the unified state register of individual businessmen;
- 4) to a natural person - to the address provided by such person to the customs body, in particular in customs documents, and also to the address established by the customs body as the date of dispatch of the notice (the adjustment for a notice).

Article 74. Discovering the Fact of a Default on Execution or the Improper Execution of the Duty to Pay Customs Payments, Safeguard, Anti-Dumping and Countervailing Duties, Interest and Penalties

1. The discovery of the fact of a default on execution or the improper execution of the duty to pay of customs payments, safeguard, anti-dumping, countervailing duties, interest and penalties within the term established by the Code of the Union and acts in the sphere of customs regulation and/or the legislation of the Russian Federation on customs regulation shall be recorded by the customs body:

- 1) if the declaring of goods for customs purposes has been effectuated with the use of a declaration concerning the goods - by means of amending the information available in the declaration concerning the goods (of preparing an adjustment of the declaration concerning the goods);
- 2) if the declaring of goods for customs purposes did not take place or was carried out with the use of other customs documents - by means of completion of a calculation of customs duties, taxes, safeguard, anti-dumping and countervailing duties, an adjustment of a customs credit slip, an adjustment of the application envisaged by Item 4 of Article 277 of the Code of the Union, or another customs document defined by the Commission in accordance with Item 24 of Article 266 of the Code of the Union, and in the case mentioned in Item 26 of Article 266 of the Code of the Union by means of the calculation of the customs duties and taxes levied at uniform rates.

2. The date of discovery of the fact of a default on execution or the improper execution of the duty to pay of customs payments, safeguard, anti-dumping, countervailing duties, interest and penalties within the term established by international treaties and acts in the sphere of customs regulation and/or the legislation of the Russian Federation on customs regulation shall be the date of registration by the customs body:

- 1) of the adjustment of the declaration concerning the goods;
- 2) of the adjustment of the customs credit slip;
- 3) of the calculation of the customs duties, taxes, safeguard, anti-dumping and countervailing duties;
- 4) of the calculation of the customs duties and taxes levied at uniform rates;
- 5) of the amendments to the application that is envisaged by Item 4 of Article 277 of the Code of the Union;
- 6) of another customs document defined by the Commission in accordance with Item 24 of Article 266 of the Code of the Union.

3. The facts of breach of the norms of international treaties and acts in the sphere of customs regulation and/or the legislation of the Russian Federation on customs regulation causing the onset of the due date for execution of the duty to pay of customs payments, safeguard, anti-dumping and countervailing duties, interest or penalties shall be recorded on the basis of the customs body's decision on the results of customs control.

4. The calculation of customs duties, taxes, safeguard, anti-dumping and countervailing duties and the calculation of the customs duties and taxes levied at uniform rates shall be filled in within 10 working days after the date on which the customs body takes a decision on the results of customs control and/or another decision in the sphere of customs affairs that records the fact of breach of the norms of international treaties and acts in the sphere of customs regulation and/or of the legislation of the Russian Federation on customs regulation which causes the onset of the due date for payment of customs payments, safeguard, anti-dumping, countervailing duties, interest and penalties, unless another term for completion is established by international treaties and acts in the sphere of customs regulation.

5. The form, format and structure of the calculation of the customs duties and taxes levied at uniform rates, and also the procedure for drawing up such calculation and amending it shall be endorsed by the federal executive body carrying out the functions of control and supervision in the sphere of customs affairs.

Article 75. The Collection of Customs Payments, Safeguard, Anti-Dumping and Countervailing Duties, Interest and Penalties through Collection of the Monetary Funds (Precious Metals) Available in the Accounts of the Payer (the Person Having the Solidary Duty) in Banks and his Electronic Money (Uncontested Collection)

1. In the event of a default on execution or the improper execution of the duty to pay of customs payments, safeguard, anti-dumping, countervailing duties, interest and penalties upon the expiry of the term specified in Part 19 of Article 73 of this Federal Law, and the insufficiency or lack of advance payments of the payer (of the person having the solidary duty) the customs body shall collect monetary funds (precious metals) in the bank accounts of the payer (of the person having the solidary duty) and his electronic money. The collection shall be done on a decision of the customs on collection of monetary funds from accounts in the uncontested procedure (hereinafter referred to in this article as "the customs body's decision on uncontested collection").

2. The customs body's decision on uncontested collection shall be taken by the customs body within 15 working days after the expiry of the term specified in Part 19 of Article 73 of this Federal Law.

3. The customs body's decision on uncontested collection taken after the expiry of the term indicated in Part 2 of this article shall be deemed invalid and shall not be subject to implementation. In this case, the customs body may file an application with the court claiming that the payer (the person having the solidary duty) pay the computed and payable customs payments, safeguard, anti-dumping, countervailing duties, interest and penalties. The application may be filed with the court within six months after the expiry of the term specified in Part 19 of Article 73 of this Federal Law.

4. The customs body's decision on uncontested collection shall comprise information on:

- 1) the registration number and date of the customs body's decision on uncontested collection;
- 2) the customs body that has taken the customs body's decision on uncontested collection;
- 3) the payer or the person having the solidary duty;
- 4) the amounts of the customs payments, safeguard, anti-dumping and countervailing duties which are subject to collection in connection with a default on execution or the improper execution of the duty to pay them within the term established by international treaties and acts in the sphere of customs regulation and/or the legislation of the Russian Federation on customs regulation;
- 5) the amounts of the collectable penalties and/or interest which have accrued through the date on which the decision on uncontested collection was drawn up;
- 6) the dates and numbers of notices (adjustments for notices);
- 7) the registration number and date of the adjustment of a declaration concerning the goods, the calculation of the customs duties, taxes, safeguard, anti-dumping and countervailing duties, the calculation of the customs duties and taxes levied at uniform rates, the adjustment of a customs credit slip, the application envisaged Item 4 of Article 277 of the Code of the Union, or another customs document defined by the Commission in accordance with Item 24 of Article 266 of the Code of the Union.

5. Information on the amounts of the customs payments, safeguard, anti-dumping, countervailing duties, interest and penalties which are subject to collection in connection with the default on execution or the improper execution of the duty to pay them within the term established by international treaties and acts in the sphere of customs regulation and/or the legislation of the Russian Federation on customs regulation shall be provided in the decision on uncontested collection for the types of payments.

6. The decision on uncontested collection shall be made formal as a document on a paper medium or an electronic document.

7. The form, format and structure of a decision on uncontested collection shall be endorsed by the federal executive body carrying out the functions of control and supervision in the sphere of customs affairs.

8. The collection of customs payments, safeguard, anti-dumping, countervailing duties, interest and penalties shall be done by a decision on uncontested collection by means of sending of the following by the customs body to the bank at which:

- 1) bank accounts, of precious metal bank accounts of the payer (the person having the solidary duty) have been opened - the customs body's instructions on uncontested collection;
- 2) electronic money of the payer (the person having the solidary duty) are available - the customs body's instructions on remittance of electronic money to the bank account of the payer (the person having the solidary duty).

9. The collection of customs payments, safeguard, anti-dumping, countervailing duties, interest and penalties may be effectuated:

- 1) from rouble settlement (current) accounts - if information on the details of the accounts is available;
- 2) from foreign-currency accounts - if monetary funds in rouble accounts are insufficient or are not available or if information on the details of rouble settlement (current) accounts is not available;
- 3) with the balance of electronic money in roubles - in the event of insufficiency or lack of monetary funds in rouble settlement (current) or foreign-currency accounts or lack of information on the details of such accounts;
- 4) with the balance of electronic money in a foreign currency - if electronic money in roubles is insufficient or is not available;
- 5) from precious metal accounts - if electronic money is not available or is insufficient.

10. The collection of customs payments, safeguard, anti-dumping, countervailing duties, interest and penalties from a deposit account of the payer (the person having the solidary duty) shall not take place if the effective term of the deposit contract has not expired. Given the availability of said contract, the customs body has the right to give instructions to the bank to remit monetary funds upon the expiry of the effective term deposit contract from the deposit account to the settlement (current) account of the payer (the person having the solidary duty), unless by that time the customs body's instructions for uncontested collection sent to that bank is discharged.

11. If a contract of bank deposit in precious metals is available the customs body has the right to give instructions to the bank for sale of precious metals in the amount required for performance under the customs body's instructions on uncontested collection upon the expiry of the effective term of said contract, and remittance of the monetary funds from the sale of the precious metals in the amount required for execution of such instructions to the settlement (current) account of the payer (the person having the solidary duty), unless by that time the customs body's instructions for uncontested collection sent to that bank is discharged.

12. Instructions on remittance of monetary funds from the deposit account to the settlement (current) account of the payer (the person having the solidary duty), and instructions on sale of the precious metals and remittance of the monetary funds from the sale of the precious metals to the settlement (current) account of the payer (the person having the solidary duty) shall be made formal as an electronic document.

13. The formats and structures of instructions on remittance of monetary funds from the deposit account to the settlement (current) account of the payer (the person having the solidary duty), and of instructions on sale of the precious metals and remittance of the monetary funds from the sale of the precious metals to the settlement (current) account of the payer (of the person having the solidary duty) shall be endorsed by the federal executive body carrying out the functions of control and supervision in the sphere of customs affairs by agreement with the Central Bank of the Russian Federation.

14. The bank shall unconditionally execute:

- 1) the customs body's instructions on uncontested collection according to the priority ranking established by the civil legislation of the Russian Federation:
 - a) before or on the operation day following the date of receipt of such instructions - when monetary funds are collected from rouble accounts;
 - b) within the two operation days following the date of receipt of such instructions - when collection is done from foreign-currency accounts or from precious metal accounts;

- 2) the customs body's instructions on remittance of electronic money:
- a) before or on the operation day following the date of receipt of the customs body's instructions - when collection is done with the balance of electronic money in the currency of the Russian Federation;
 - b) within the two operation days following the date of receipt of the customs body's instructions when collection is done with the balance of electronic money in a foreign currency.

15. The bank's executing the customs body's instructions on uncontested collection, and the customs body's instructions on remittance of electronic money shall also be effectuated with the monetary funds (precious metals) and the electronic money of the payer (of the person having the solidary duty) in respect of which the bank has suspended transactions pursuant to a customs body's decision on suspension of transactions on the bank accounts of the payer (of the person having the solidary duty) and of remittance of his electronic money.

16. Collection from precious metal accounts shall be done on the basis of the value of precious metals equivalent to the amounts of payment in roubles. In this case, the value of the precious metals shall be assessed on the basis of the book price for the precious metals established by the Central Bank of the Russian Federation as of the date of sale of the precious metals. In the event of collection of customs payments, safeguard, anti-dumping, countervailing duties, interest and penalties from precious metal accounts the customs body shall send to the bank simultaneously with instructions on uncontested collection also instructions on sale before or on the following day the precious metals of the payer (the person having the solidary duty) in the amount required for implementation of such instructions, and remittance within the same term of the monetary funds from the sale of the precious metals to the settlement (current) account of the payer (the person having the solidary duty).

17. If on the day when the bank receives the customs body's instructions on uncontested collection monetary funds (precious metals) in the accounts of the payer (the person having the solidary duty) are insufficient or are not available, and also if on the day when the bank receives the customs body's instructions on remittance of the electronic money balance the electronic money of said person is insufficient or is not available the bank shall implement such instructions in the order of arrival:

- 1) of monetary funds (precious metals):
- a) before or on the operation day following the day of each such receipt into rouble accounts, or into precious metal accounts, unless it breaks the order of priority ranking of payments established by the civil legislation of the Russian Federation;
 - a) within the two operation days following the date of each such receipt into foreign-currency accounts or from precious metal accounts, unless it breaks the order of priority ranking of payments, established by the civil legislation of the Russian Federation;
- 2) of electronic money:
- a) before or on the operation day following the date of each such receipt of electronic money in the currency of the Russian Federation;
 - b) within two operation days following that date of each such receipt of electronic money in a foreign currency.

18. The collection of customs payments, safeguard, anti-dumping, countervailing duties, interest and penalties from the foreign-currency accounts of the payer (of the person having the solidary duty) shall be done in the amounts equivalent to the amounts of payment in roubles at the official exchange rate of the foreign currency to the rouble of the Russian Federation established by the Central Bank of the Russian Federation as of the date of selling of the currency. In the event of collection of the funds available in foreign-currency accounts the customs body simultaneously with the customs body's instructions on uncontested collection shall send to the bank instructions on selling before or on the day following the date of receipt of such instructions the foreign currency of the payer (the person having the solidary duty) and remitting within the same term the monetary

funds from the sale of the foreign currency to the settlement (current) account of the payer (of the person having the solidary duty).

19. In the event of collection of customs payments, safeguard, anti-dumping, countervailing duties, interest and penalties through the collection of electronic money in a foreign currency, and the indication in the customs body's instructions of remittance of electronic money:

- 1) of a foreign-currency account of the payer (the person having the solidary duty) - the bank shall remit electronic money to that account;
- 2) of a rouble account of the payer (the person having the solidary duty) with the simultaneous dispatch to the bank of instructions on selling before or on the day of receipt of such instructions of the currency of the payer (of the person having the solidary duty) - the bank shall remit electronic money to the rouble account of the payer (of the person having the solidary duty) in the amount equivalent to the amount of payment in roubles at the official exchange rate of the foreign currency to the rouble of the Russian Federation established by the Central Bank of the Russian Federation as of the date of remittance of electronic money.

20. The expenses connected with the sale of a foreign currency and precious metals in the event of collection of customs payments, safeguard, anti-dumping, countervailing duties, interest and penalties shall be made at the expense of the payer (the person having the solidary duty).

21. The forms, formats and structures of the customs body's instructions on uncontested collection, the customs body's instructions on remittance of electronic money, the customs body's instructions on selling a foreign currency, a decision on revocation of the customs body's instructions on uncontested collection, collection instructions (the customs body's instructions on remittance of electronic money) shall be established by the federal executive body carrying out the functions of control and supervision in the sphere of customs affairs by agreement with the Central Bank of the Russian Federation.

22. The customs body's dispatching of the documents specified in this article in the form of electronic documents shall be effectuated at the bank's discretion in the procedure established by the Central Bank of the Russian Federation by agreement with the federal executive body carrying out the functions of control and supervision in the sphere of customs affairs or through an information operator or through the personal area. Before the beginning of such interaction the bank shall notify the customs body about the method chosen for information interaction and about the change of that method.

Article 76. Collecting a Security for Execution of the Duty to Pay Customs Duties and Taxes, a Security for Execution of the Duty to Pay Safeguard, Anti-Dumping and Countervailing Duties, a Security for Execution of the Duties of a Legal Entity Pursuing Activities in the Sphere of Customs Affairs, and a Security for Execution of the Duties of an Authorised Economic Operator

1. The customs body has the right to demand that the guarantor that has issued a banker's guarantee, the guarantor that has concluded a suretyship contract with the customs body pay the sum of monetary funds in the amount of payable customs payments, safeguard, anti-dumping, countervailing duties, interest and penalties or have the subject of pledge or a money deposit collected.

2. The customs body that collects customs payments, safeguard, anti-dumping, countervailing duties, interest and penalties has the right to act as a creditor (beneficiary) with the full scope of creditor's (beneficiary's) rights also in cases when a banker's guarantee, a suretyship contract or contract of pledge of property designates another customs body as creditor (beneficiary).

3. In the event of a default on execution or the improper execution of the duty to pay of customs payments, safeguard, anti-dumping, countervailing duties, interest and penalties within the term established by Part 19 of Article 73 of this Federal Law, and of the insufficiency or lack of advance payments of the payer (the person having the solidary duty) the customs body shall send to the guarantor or surety a demand to pay a sum of money under the banker's guarantee or the suretyship contract. The demand to pay a sum of money under banker's guarantee or the suretyship contract shall be sent by the customs body within 15 working days after the date of expiry of the term specified in Part 19 of Article 73 of this Federal Law. The demand to pay a sum of money under the

banker's guarantee or the suretyship contract shall be drawn up in the form of a document on a paper medium or an electronic document, and it shall comprise information on:

- 1) the number and date of the demand to pay the sum of money;
- 2) the customs body that has drawn up the demand to pay the sum of money;
- 3) the principal under the banker's guarantee or the debtor under the suretyship contract;
- 4) the sum of monetary funds payable under the demand to pay the sum of money under the banker's guarantee or the suretyship contract;
- 5) the number and date of the banker's guarantee or the suretyship contract;
- 6) the grounds for sending the demand to pay the sum of money under the banker's guarantee or the suretyship contract;
- 7) the details of the account of the Federal Treasury for the purposes of payment in the cashless procedure.

4. The sum of the monetary funds payable on a demand to pay a sum of money under a banker's guarantee or a suretyship contract shall include the penalties which have accrued as of the date of drawing up of such demand or through the date of expiry of the term for sending such demand in the case envisaged by Item 14 of Part 19 of Article 72 of this Federal Law.

5. The format and structure of a demand to pay a sum of money shall be endorsed by the federal executive body carrying out the functions of control and supervision in the sphere of customs affairs. Said demand in the form of an electronic document shall be sent the guarantor or surety (through the personal area).

6. If a security for execution of the duty to pay customs duties, taxes, safeguard, anti-dumping and countervailing duties is provided by several methods the customs body shall send demands to pay a sum of money to each guarantor or surety for the full amount of the customs payments, safeguard, anti-dumping, countervailing duties, interest and penalties in respect of which the duty to pay them has not been discharged or has been partially discharged, but not exceeding the sum stated in the banker's guarantee or the suretyship contract.

7. The guarantor or surety does not have the right to refuse performing under the customs body's demand to pay a sum of money under the banker's guarantee or the suretyship contract, except for cases when such demand is presented to a guarantor or surety after the expiry of the term for which the banker's guarantee has been issued, or of the effective term of the suretyship contract.

8. Also a demand to pay a sum of money under a banker's guarantee or a suretyship contract is subject to unconditional execution by the guarantor or surety in cases when said monetary funds in accordance with international treaties and acts in the sphere of customs regulation are payable in another member state of the Union.

9. The obligation under a banker's guarantee or a suretyship contract is subject to being executed by the guarantor or surety within five working days after the date on which they receive a demand to pay a sum of money under the banker's guarantee or the suretyship contract.

10. If the customs body does not have information on the whereabouts (place of residence) of the payer (of the person having the solidary duty) or the payer (the person having the solidary duty) is a foreign person the customs body has the right to commit the actions mentioned in Part 1 of this article without sending a notice (an adjustment for a notice) to that person.

11. If a security for execution of the duty to pay duties, taxes, safeguard, anti-dumping and countervailing duties has been delivered to a customs body the Russian Federation in the form of a money deposit the customs body shall collect the deposit without sending a notice (an adjustment for a notice).

12. Collection by means of collecting a money deposit in the case established by Part 11 of this article shall be effectuated with five working days after the date of discovery of the fact of a default on execution or the improper execution by the payer (the person having the solidary duty) of the duty to pay customs payments, safeguard, anti-dumping, countervailing duties, interest and penalties within the term established by international treaties and acts in the sphere of customs regulation or the legislation of the Russian Federation on customs regulation.

13. Within three working days after the date of collection of the money deposit the customs body shall inform the payer (the person having the solidary duty) or the person that has delivered monetary funds as the money deposit about the collection done.

14. The form, format and structure of a notice about the collection of customs payments, safeguard, anti-dumping, countervailing duties, interest and penalties through the collection of a money deposit shall be endorsed by the federal executive body carrying out the functions of control and supervision in the sphere of customs affairs. Said notice in the form of an electronic document shall be sent through the personal area.

15. If after the collection of the money deposit the duty to pay of customs payments, safeguard, anti-dumping, countervailing duties, interest and penalties remains non-discharged then the customs body shall send a notice (an adjustment for a notice) to the payer (to the person having the solidary duty), and take measures for collection of the customs payments, safeguard, anti-dumping, countervailing duties, interest and penalties in the procedure established by this chapter.

16. In the event of a default on execution or the improper execution of the duty to pay of customs payments, safeguard, anti-dumping, countervailing duties, interest and penalties upon the expiry of the term specified in Part 19 of Article 73 of this Federal Law the customs body within five working days after the date of expiry of such term shall collect the money deposit delivered to secure the execution of the duties of the authorised economic operator or the duties of the legal entity pursuing activities in the sphere of customs affairs.

17. Within three working days after the date of collection of the money deposit the customs body shall inform about the collection done the payer (the person having the solidary duty), and also the person that has delivered monetary funds as the money deposit. Information shall be provided by means of the notice form established by Part 14 of this article.

18. In the case mentioned in Part 16 of this article the customs body shall take a decision on collection of the money deposit which is drawn up in the form of a document on a paper medium or an electronic document. The decision on collection of the money deposit shall comprise information on:

- 1) the number and date of a decision on collection of the money deposit;
- 2) the customs body that has taken the decision on collection of the money deposit;
- 3) the payer and/or the person having the solidary duty;
- 4) the amounts of the customs payments, safeguard, anti-dumping and countervailing duties subject to collection;
- 5) the amounts of the penalties and/or interest subject to collection which have accrued through the date of drawing up of the decision on collection of the money deposit;
- 6) the registration number and date of the adjustment of a declaration concerning the goods, a calculation of the customs duties, taxes, safeguard, anti-dumping and countervailing duties, a calculation of the customs duties and taxes levied at uniform rates, an adjustment of a customs credit slip, the application envisaged Item 4 of Article 277 of the Code of the Union, or another customs document defined by the Commission in accordance with Item 24 of Article 266 of the Code of the Union;
- 7) the dates and numbers of notices (adjustments for notices), if the collection is done after the dispatch of such notice (adjustment for a notice).

19. The form, format and structure of a decision on collection of a money deposit of the persons specified in Part 16 of this article shall be endorsed by the federal executive body carrying out the functions of control and supervision in the sphere of customs affairs.

20. In the event of a default on execution or the improper execution of the duty to pay of customs payments, safeguard, anti-dumping, countervailing duties, interest and penalties before the expiry of the term specified in Part 19 of Article 73 of this Federal Law the customs body shall collect - within five working days after the date of expiry of such term - the subject of pledge in the procedure established by the civil legislation of the Russian Federation.

21. The collection of the subject of pledge shall be done under the customs body's decision drawn up in the form of a document on a paper medium or an electronic document. The decision on collection of the subject of pledge shall comprise information on:

- 1) the number and date of the decision on collection of the subject of pledge;
- 2) the customs body that has taken the decision on collection of the subject of pledge;
- 3) the payer and/or the person having the solidary duty;
- 4) the amounts of the customs payments, safeguard, anti-dumping and countervailing duties subject to collection;
- 5) the amounts of the penalties and/or interest subject to collection which have accrued through the date of drawing up of the decision on collection of the subject of pledge;
- 6) the dates and numbers of notices (adjustments for notices), if the collection is done after the sending of such notices (adjustments for notices);
- 7) the subject of pledge;
- 8) the registration number and date of the adjustment of a declaration concerning the goods, a calculation of the customs duties, taxes, safeguard, anti-dumping and countervailing duties, a calculation of the customs duties and taxes levied at uniform rates, an adjustment of a customs credit slip, the application envisaged Item 4 of Article 277 of the Code of the Union, or another customs document defined by the Commission in accordance with Item 24 of Article 266 of the Code of the Union.

22. The form, format and structure of a decision on collection of the subject of pledge shall be established by the federal executive body carrying out the functions of control and supervision in the sphere of customs affairs.

23. If documents are received from a customs body of a member state of the Union in the procedure envisaged by Annex No. 1 to the Code of the Union the customs body shall collect customs payments, safeguard, anti-dumping and countervailing duties in the procedure and within the term which are established by Parts 1-22 of this article through the collection of:

- 1) the security for execution of the duty to pay the customs duties and taxes and/or the security for execution of the duty to pay the safeguard, anti-dumping and countervailing duties in the event of carriage (transportation) of goods in accordance with customs procedure of customs transit;
- 2) the security for execution of the duties of the legal entity pursuing activities in the sphere of customs affairs that acted as the declarant of the goods placed under the customs procedure of customs transit;
- 3) the security for execution of the duties of the authorised economic operator which acted as the declarant of the goods placed under the customs procedure of customs transit;
- 4) the security for execution of the duty to pay customs duties and taxes in respect of the vehicles for personal use which have been temporarily imported into the customs territory of the Union by foreign natural persons.

24. In the cases established by Item 3 of Article 55, Paragraph 3 of Item 3 of Article 73 and Paragraph 3 of Item 4 of Article 270 of the Code of the Union the customs body shall send the documents required for collection of customs payments, safeguard, anti-dumping and countervailing duties in the procedure according to Annex No. 1 to the Code of the Union.

25. If in accordance with an international treaty of the Russian Federation concluded with a state (states) not being a member of the Union the execution of the duty to pay of customs payments, safeguard, anti-dumping, countervailing duties, interest and penalties is secured by a guaranteeing union (association) then in the event of a default on execution or the improper execution of the duty to pay the customs payments, safeguard, anti-dumping, countervailing duties, interest and penalties by the payer within the term established by international treaties and acts in the sphere of customs regulation and/or the legislation of the Russian Federation on customs regulation the customs body shall send a demand to the guaranteeing union (association) to pay of monetary funds in the amount of unpaid customs payments, safeguard, anti-dumping, countervailing duties, interest and penalties, with account being taken of the provisions of such international treaty.

26. A demand for the guaranteeing union (association) to pay the monetary funds shall be drawn up in the form of a document on a paper medium or an electronic document, and it shall contain information on:

- 1) the number and date of the demand for the guaranteeing union (association) to pay monetary funds;
- 2) the customs body that has drawn up the demand for the guaranteeing union (association) to pay monetary funds;
- 3) the payer;
- 4) the amounts of monetary funds payable under the demand;
- 5) the grounds for dispatch of the demand for the guaranteeing union (association) to pay monetary funds;
- 6) the details of the account of the Federal Treasury for the purposes of payment in the cashless procedure.

27. The sum of the monetary funds payable on the demand for the guaranteeing union (association) to pay monetary funds shall include the penalties which have accrued through the date of drawing up of such demand.

28. In the event of a default on observance of the terms of the customs procedure of temporary import or customs transit in respect of the goods imported into the customs territory of the Union under ATA carnets the sums of monetary funds which are to be paid by the guaranteeing association in accordance with the Customs Convention on the ATA Carnet for the Temporary Admission of Goods of 6 December 1961 and also the Convention on Temporary Admission of 26 June 1990 shall include the penalties whose amount is defined in accordance with Article 72 of this Federal Law and which shall not exceed 10 per cent of the sums of customs payments, safeguard, anti-dumping and countervailing duties.

29. The form, format and structure of a demand to pay monetary funds shall be endorsed by the federal executive body carrying out the functions of control and supervision in the sphere of customs affairs. Said demand in the form of an electronic document shall be sent to the guaranteeing union (association) through the personal area.

30. In the event of a default on performance under a demand to pay a sum of money under a banker's guarantee or a suretyship contract or a demand to pay monetary funds by the guaranteeing union (association) the customs body has the right to collect the advance payments of the person that has defaulted on executing such demands, in the procedure established by Article 80 of this Federal Law.

Article 77. Suspending Transactions on Bank Accounts of the Payer (the Person Having the Solidary Duty) and the Remittance of His Electronic Money

1. The suspension of transactions on bank accounts of the payer (of the person having the solidary duty) and of the remittance of his electronic money shall be applied to secure the execution of the customs body's decision on uncontested collection, except as otherwise envisaged by Part 4 of this article.

2. The suspension of transactions on bank accounts and of the remittance of his electronic money shall not be applied if the payer (the person having the solidary duty) is a natural person, save individual businessmen.

3. The suspension of transactions on bank accounts of the payer (the person having the solidary duty) does not extend to the payments whose priority ranking for execution purposes in accordance with the civil legislation of the Russian Federation precedes the execution of the duty to pay customs payments, safeguard, anti-dumping, countervailing duties, interest and penalties.

4. The customs body has the right to take a decision on suspension of transactions on the payer's bank accounts and of the remittance of his electronic money in the event:

- 1) of the payer's default on performance under a decision of the customs body on provision of a security for execution of the duty to pay of customs payments and safeguard, anti-dumping and countervailing duties within the term established by in such decision;
- 2) of a default by the person that has filed an application for clearance of goods before the filing of a declaration concerning the goods, within the term established by Article 120 of the Code of the Union, on executing the duty to pay customs duties, taxes, safeguard, anti-dumping and countervailing duties in respect of the goods cleared before the filing in respect thereof of a declaration concerning the goods;
- 3) of a default on payment or the partial payment of the amounts of import customs duties and taxes paid by the payer on a periodical basis within the term established by in accordance with Item 4 and Subitems 2 and 3 of Item 7 of Article 225 of the Code of the Union;
- 4) if the amount of the security for execution of the duties of the authorised economic operator is below the amounts of the customs payments, safeguard, anti-dumping and countervailing duties and interest payable under one or several declarations concerning the goods which were not filed within the established by term;
- 5) of the guarantor's default on performance under a demand to pay a sum of money within the term established by Part 9 of Article 76 of this Federal Law.

5. The suspension of transactions on bank accounts of the payer (of the person having the solidary duty) by a decision of the customs body means the following:

- 1) on rouble accounts - the termination of debiting transactions by the bank on these bank accounts within the sum stated in the decision on suspension of transactions on bank accounts, except as otherwise envisaged by Part 3 of this article;
- 2) on foreign currency accounts - the termination of debiting transactions by the bank on these bank accounts within the foreign currency sum equivalent to the sum in roubles stated in the decision, at the official exchange rate of the foreign currency to the rouble of the Russian Federation established by the Central Bank of the Russian Federation as of the date of commencement of the action of suspending transactions on foreign currency accounts of said person;
- 3) on a precious metal bank accounts - the termination of debiting transactions by the bank on that account within the precious metal value equivalent to sum of payment in roubles stated in the customs body's decision. In this case, the value of the precious metals shall be defined on the basis of the accounting value of the precious metals established by the Central Bank of the Russian Federation as of the date of commencement of the action of suspending transactions on the precious metal account.

6. The suspension of the remittance of electronic money of the payer (of the person having the solidary duty) by a decision of the customs body means the following:

- 1) in respect of electronic money in roubles - the termination by the bank of all the transactions causing a reduction in the balance of electronic money within the sum stated in the decision;
- 2) in respect of electronic money in a foreign currency - the termination by the bank of the transactions causing a reduction in the balance of electronic money within the foreign currency sum equivalent to the sum in roubles stated in the decision, at the official exchange rate of the foreign currency to the rouble of the Russian Federation established by the Central Bank of the Russian Federation as of the date of commencement of the action of suspending the remittance of said person's electronic money in the foreign currency.

7. The suspension of transactions on accounts of the payer (the person having the solidary duty) in a bank and of the remittance of his electronic money shall be cancelled by a the customs body's decision on cancellation of suspension of transactions on accounts of the payer (the person having the solidary duty) in the bank and of the remittance of his electronic money before or on the operation day following the date on which the customs body receives the documents (copies thereof) acknowledging the fact of payment or collection of customs payments, safeguard, anti-dumping, countervailing duties, interest and penalties.

8. The customs body's decision on suspension of transactions on accounts of the payer (the person having the solidary duty) in a bank and of the remittance of his electronic money taken in accordance with Part 4 of this article shall be cancelled by a decision of that customs body after the elimination of the causes for the taking thereof.

9. The customs body's decision on suspension of transactions on accounts of the payer (of the person having the solidary duty) in the bank and of the remittance of his electronic money and the customs body's decision on cancellation of the suspension of transactions on accounts of the payer (the person having the solidary duty) in the bank and of the remittance of his electronic money shall be drawn up on a paper medium or in the form of an electronic document.

10. The form, format and structure of the customs body's decision on suspension of transactions on the accounts of a payer (the person having the solidary duty) in a bank and of the remittance of his electronic money, the customs body's decision on cancellation of the suspension of transactions on accounts of a payer (the person having the solidary duty) in a bank and of the remittance of his electronic money shall be established by the federal executive body carrying out the functions of control and supervision in the sphere of customs affairs by agreement with the Central Bank of the Russian Federation. Said decisions shall be sent by the customs body in the form of an electronic document at the bank's choice in the procedure established by the Central Bank of the Russian Federation by agreement with the federal executive body carrying out the functions of control and supervision in the sphere of customs affairs or through an information operator, or through the personal area in the procedure established by the federal executive body carrying out the functions of control and supervision in the sphere of customs affairs.

Before the beginning of such interaction the bank shall notify the customs body about the method chosen for information interaction and about the change of that method.

11. The customs body shall send copies of the decisions taken in accordance with Parts 1-4 of this article through the personal area before or on the next working day after the date on which they are taken.

12. the bank shall inform the customs body about the balance of monetary funds (precious metals) on the accounts on which transactions have been suspended and also about the balance of electronic money whose remittance has been suspended within three working days after the date of receipt of that customs body's decision on suspension of transactions on accounts of the person whose accounts in the bank contain the balance of monetary funds (precious metals).

13. The format and structure of the bank's message on the balance of monetary funds (precious metals) on the accounts of the payer (the person having the solidary duty) in the bank and on the balance of electronic money shall be established by the federal executive body carrying out the functions of control and supervision in the sphere of customs affairs by agreement with the Central Bank of the Russian Federation. Said message shall be sent to the customs body at the bank's choice in the procedure established by the Central Bank of the Russian Federation by agreement with the federal executive body carrying out the functions of state policy elaboration and normative legal regulation in the sphere of customs affairs, or through an information operator, or through the personal area in the procedure established by the federal executive body carrying out the functions of control and supervision in the sphere of customs affairs. Before the beginning of such interaction the bank shall notify the customs body about the method chosen for information interaction and about the change of that method.

14. The customs body's decision on suspension of transactions on accounts of the payer (the person having the solidary duty) in a bank and of the remittance of his electronic money shall be unconditionally executed by the bank.

15. The suspension of transactions on accounts of the payer (the person having the solidary duty) in a bank and of the remittance of his electronic money shall keep effective from the time when the bank receives the customs body's decision on suspension of such transactions, such remittance through the date on which the bank receives the customs body's decision on cancellation of the suspension of transactions on accounts of the payer (the person having the solidary duty) in the bank and of the remittance of his electronic money.

16. The date of receipt by the bank of the customs body's decision on suspension of transactions on accounts of the payer (the person having the solidary duty) in the bank and of the remittance of his electronic money, and of the customs body's decision on cancellation of the suspension of transactions on accounts of the payer (the person having the solidary duty) in the bank and of the

remittance of his electronic money which have been sent on a paper medium shall be indicated in an advice of receipt or in a receipt acknowledging that such decisions have been received.

17. The date of receipt by the bank of the customs body's decision on suspension of transactions on accounts of the payer (the person having the solidary duty) in the bank and of the remittance of his electronic money, of the customs body's decision on cancellation of the suspension of transactions on accounts of the payer (the person having the solidary duty) in the bank and of the remittance of his electronic money which have been sent in electronic form shall be the date defined in accordance with Chapter 50 of this Federal Law, if the exchange of information between customs bodies and the bank is effectuated through an information operator or through the personal area, or the date established by the Central Bank of the Russian Federation by agreement with the federal executive body carrying out the functions of control and supervision in the sphere of customs affairs if the exchange of information between customs bodies and the bank is effectuated by means of the information system of the Central Bank of the Russian Federation.

18. If after the taking of the customs body's decision on suspension of transactions on accounts of the payer (the person having the solidary duty) in the bank and of the remittance of his electronic money a change has occurred in the name of said person and/or the details of his account in the bank in respect of which transactions were suspended under that decision said decision shall also be executed by the bank in respect of the payer (the person having the solidary duty) that has change his name and of transactions on the account having modified details.

19. If after the taking of the customs body's decision on suspension of transactions on accounts of the payer (the person having the solidary duty) in the bank and of the remittance of his electronic money a change has occurred in the name of that person and/or the details of its corporate electronic payment facility that has been used for the remittance of electronic money that has been suspended by that decision said decision shall also be executed by the bank in respect of the payer (the person having the solidary duty) that has changed its name, and the remittance of electronic money by means of the corporate electronic payment facility having modified details.

20. If the sum total of monetary funds of the payer (of the person having the solidary duty) available on the accounts on which transactions have been suspended under the customs body's decision exceeds the sum indicated in that decision such person has the right to file an application with the customs body for cancellation of suspension of transactions on his accounts in the bank with an indication of the accounts which contain sufficient monetary funds for implementation of the customs body's decision on uncontested collection.

21. Within three working days after the date of receipt of said application of the payer (of the person having the solidary duty) the customs body shall take a decision on cancellation of the suspension of transactions on accounts of that person in as much as it concerns the surplus of the sum of monetary funds specified in the customs body's decision on suspension of transactions on accounts of the payer (of the person having the solidary duty) in the bank and of the remittance of his electronic money.

22. Unless said application of the payer (the person having the solidary duty) is filed together with documents confirming the availability of monetary funds in the accounts specified in this application, the customs body shall send an inquiry - before the taking of a decision on cancellation of the suspension of transactions on accounts within the working day following the date of receipt of said application - to the bank in which the accounts specified by such person have been opened about the balance of monetary funds in these accounts. A message on the balance of monetary funds on the accounts of the payer (the person having the solidary duty) in the bank shall be sent by the bank before or on the next working day after the date receipt of the customs body's enquiry.

23. After receiving information from the bank about the availability of monetary funds on the accounts of the payer (the person having the solidary duty) in the bank in an amount sufficient for executing of a the customs body's decision on uncontested collection the customs body shall within two working days take a decision on cancellation of the suspension of transactions on accounts of the payer (the person having the solidary duty) in the bank and of the remittance of his electronic money in as much as it concerns the surplus of the sum of monetary funds specified in the customs body's decision on suspension of transactions on accounts of the payer (the person having the solidary duty) in the bank and of the remittance of his electronic money.

24. In the event of the customs body's breaching of the term for cancellation of the customs body's decision on suspension of transactions on accounts of the payer (the person having the solidary duty) in the bank or of the term for sending to the bank the customs body's decision on cancellation of the suspension of transactions on accounts in the bank and of the remittance of his electronic money interest shall accrue on the sum of monetary funds in respect of with the suspension regime was effective payable to the payer (to the person having the solidary duty) per each calendar day of the breach of said term. The interest rate shall be equal to the key rate of the Central Bank of the Russian Federation that was effective in the period of the breach by the customs body of the term for cancellation of the decision on suspension of transactions on accounts of the payer (the person having the solidary duty) in the bank and of the remittance of his electronic money or the term for sending to the bank a decision on cancellation of the suspension of transactions on accounts of the payer (the person having the solidary duty) in the bank and of the remittance of his electronic money.

25. The provisions of Part 24 of this article are also applicable in the cases of suspension of transactions on precious metal accounts or suspension of remittance of electronic money of the payer (the person having the solidary duty).

26. The bank is not liable for the losses incurred by the payer (the person having the solidary duty) as a result of the suspension of transactions on accounts in the bank and of the remittance of his electronic money by a the customs body's decision.

27. Given the availability of a decision on suspension of transactions on accounts of the payer (of the person having the solidary duty) in a bank and of the remittance of his electronic money the bank does not have the right to open for such person accounts, deposits and deposited sums and to grant to such person the right of using new corporate electronic payment facilities for electronic money remittance.

28. The customs body shall inform banks about the persons in respect of which there exists a decision on suspension of transactions on accounts of the payer (of the person having the solidary duty) in the banks and of the remittance of his electronic money through an information operator or the personal area.

Article 78. The Distraintment of Property and Distraintment of the Goods in Respect of which
Customs Payments, Safeguard, Anti-Dumping and Countervailing Duties, Interest and Penalties
Have not been Paid or have been Partially Paid

1. The distraintment of property and the distraintment of the goods in respect of which customs payments, safeguard, anti-dumping and countervailing duties, interest and penalties have not been paid or have been partially paid means the action of the restrictions on the rights of the owner in respect of his property which are imposed by the customs body to secure the collection of customs and other payments.

2. The distraintment of property may be full or partial.

3. The full distraintment of property means such restriction on the rights of the owner in respect of his property with which he does not have the right to dispose of the distrainted property, and the possession and use of that property is effectuated on the permission and under the control of a customs body.

4. The partial distraintment of property means such restriction on the rights of the owner in respect of his property with which the possession, use and disposal of that property is effectuated on the permission and under the control of a customs body.

5. The permission specified in Part 4 of this article, shall be issued on the owner's application by the customs body that has taken the decision on distraintment of the property.

6. The customs body's permission to use and dispose of distrainted property shall comprise information on:

1) the customs body that has issued the permission;

- 2) the applicant whose property is distrained;
- 3) the number and date of the application;
- 4) a description of the property;
- 5) the quantity of the property;
- 6) the individual features of the property;
- 7) the actions of using and disposing of the property which are permitted by the customs body;
- 8) on the term for committing the actions of using and disposing of the property.

7. The customs body's permission to use and dispose of property shall be made formal as a document on a paper medium or in the form of an electronic document.

8. The form, format and structure of the customs body's permission to use and dispose of property shall be established by the federal executive body carrying out the functions of control and supervision in the sphere of customs affairs. Said permission in the form of an electronic document shall be sent to the applicant through the personal area.

9. The distraintment of property shall be done on the authorisation of a procurator under a decision of a customs body in the event of a default on execution or the improper execution by a payer (the person having the solidary liability) of the duty to pay of customs payments, safeguard, anti-dumping, countervailing duties, interest and penalties within the term established by international treaties and acts in the sphere of customs regulation, the legislation of the Russian Federation on customs regulation.

10. The distraintment of property of a natural person shall not be effectuated.

11. The distraintment of property may extend to the entire property of the payer.

12. The distraintment of property shall be effectuated only in respect of the property which is needed and is sufficient for execution of the duty to pay customs and other payments.

13. The distraintment in respect of immovable property of a foreign person that does not pursue activities in the Russian Federation through a permanent establishment - if the value of said piece of immovable property exceeds the amounts of the customs and other payments collected in respect of that piece shall be imposed if the foreign person does not have another property on the territory of the Russian Federation which may serve as subject for levy of execution.

14. The distraintment of the goods in respect of which customs payments, safeguard, anti-dumping and countervailing duties, interest and penalties have not been paid or have been partially paid (hereinafter referred to as the distraintment of goods) shall not be imposed before the taking of a decision by the customs body on levy of execution on the goods in respect of which customs payments, safeguard, anti-dumping and countervailing duties, interest and penalties have not been paid or have been partially paid taken by the customs body in accordance with Article 79 of this Federal Law.

15. The distraintment of the goods which had been cleared before the filing of a declaration concerning the goods shall be imposed after the taking of a decision by the customs body on the results of customs control which has documented the fact of breach of the norms of international treaties and acts in the sphere of customs regulation and/or of the legislation of the Russian Federation on customs regulation by the person that filed the application for clearance of the goods before the filing of a declaration concerning the goods, having caused the onset of the due date for payment of customs payments, safeguard, anti-dumping and countervailing duties.

16. The distraintment of goods shall be imposed on all the goods on which customs payments, safeguard, anti-dumping and countervailing duties, interest and penalties have not been paid or have been partially paid.

17. The customs body's decision on distraintment of property shall contain information on:

- 1) the number and date of the of customs body's decision on distraintment of property;
- 2) the customs body that has taken the decision on distraintment of property;
- 3) the person whose property is distrained;

- 4) the amounts of customs payments, safeguard, anti-dumping, countervailing duties, interest and penalties subject to collection in connection with a default on execution or the improper execution of the duty to pay them within the term established by international treaties and acts in the sphere of customs regulation, the legislation of the Russian Federation on customs regulation;
- 5) the term for execution of the duty to pay the customs payments, safeguard, anti-dumping, countervailing duties, interest and penalties;
- 6) the dates and numbers of notices (adjustments for notices);
- 7) property that is distrained.

18. The customs body's decision on distraintment of goods shall contain information on:

- 1) the number and date of the customs body's decision on distraintment of the goods;
- 2) the customs body that has taken the customs body's decision on distraintment of the goods;
- 3) another person whose goods are subjected to distraintment, if such person is identified by the customs body;
- 4) the sum of the customs payments, safeguard, anti-dumping, countervailing duties, interest and penalties subject to collection in connection with a default on execution or the improper execution of the duty to pay them within the term established by the law of the Union and/or the legislation of the Russian Federation on customs regulation;
- 5) the term for execution of the duty to pay the customs payments, safeguard, anti-dumping, countervailing duties, interest and penalties;
- 6) the number and date of a decision on levy of execution on the goods in respect of the which customs payments, safeguard, anti-dumping and countervailing duties, interest and penalties have not been paid or have been partially paid, given the availability of such decision;
- 7) the goods subjected to distraintment.

19. The customs body's decision on distraintment of property and the customs body's decision on distraintment of goods shall be drawn up in the form of a document on a paper medium or an electronic document.

20. The forms, formats and structures of the customs body's decision on distraintment of property and of the customs body's decision on distraintment of goods shall be established by the federal executive body carrying out the functions of control and supervision in the sphere of customs affairs. Said decisions in the form of an electronic documents shall be sent through the personal area to the person whose property or goods are distrained.

21. For the purposes of executing the customs body's decision on distraintment of property such decision shall be sent for suspension of the completion of registration actions in respect of the distrained property:

- 1) to the federal executive body authorised in the sphere of state registration of rights to immovable property and of transactions in such property, of state cadastral registration of immovable property, and of keeping the state cadastre of immovable property;
- 2) to units of the State Road Traffic Safety Inspectorate of the Ministry of Internal Affairs of the Russian Federation and a body of state supervision over the technical condition of self-propelled vehicles and other types of machinery in the Russian Federation.

22. The distraintment of property and the distraintment of goods shall be carried out with the participation of witnesses or with the use of video recording. The customs body carrying out distraintment does not have the right to bar the owner, his legal and/or authorised representative from attending when such distraintment is being performed.

23. The persons participating in the performance of distraintment of property or distraintment of goods as witnesses or specialists, and also the owner or his representative shall be provided with an explanation of their rights and duties.

24. The distraintment of property and the distraintment of goods in the night-time shall not be carried out, except for urgent cases.

25. Prior to the distraintment of property the customs body's official who does the distraintment shall show the customs body's decision on distraintment of the property, a procurator's authorisation and documents acknowledging the official's powers to the person whose property is being distrainted, or his representative.

26. Prior to the distraintment of the goods in respect of which customs and other payments have not been paid or have been partially paid the customs body's official who does the distraintment shall show the customs body's decision on imposition of distraintment and documents acknowledging the official's powers to the person whose goods are being distrainted or to a representative thereof.

27. In the event of distraintment of property or goods a report on distraintment of the property or the goods shall be drawn up.

28. The protocol on distraintment of property or goods or a list attached thereto shall comprise a list and a description of the pieces of property or of the goods subject to distraintment with an exact indication of the denomination, quantity and individual features of items, and if possible their value.

29. All items subject to distraintment shall be shown to the witnesses and to the person whose property or goods are being distrainted, or to the representative thereof.

30. The report on distraintment of the property or the goods shall be signed by the customs body's official, the witnesses, the person to which said property has been transferred by the customs body's official for safekeeping or storage, and other persons who attended during the distraintment. If any of said persons refuses to sign the report an annotation about it shall be entered in it.

31. A copy of the report on distraintment of the property or the goods shall be sent to the person whose property or goods are distrainted before or on the working day following the date on which the report is drawn up.

32. The form, format and structure of a report on distraintment of property or goods shall be established by the federal executive body carrying out the functions of control and supervision in the sphere of customs affairs.

33. The customs body that has taken a decision on distraintment of property or distraintment of goods shall designate the place in which the distrainted property or goods have to be put.

34. The alienation (except for the one carried out under the control or on the permission of the customs body that has imposed distraintment), waste or concealment of distrainted property or goods is prohibited. The non-observance of the established by procedure for possession, use and disposal of distrainted property or goods is a ground for holding persons at fault accountable in accordance with the legislation of the Russian Federation.

35. On an application of the person whose property has been distrainted the customs body has the right to replace the distraintment of the property with a money deposit as a security for execution of the duty to pay of customs payments, safeguard, anti-dumping, countervailing duties, interest and penalties in accordance with Article 60 of this Federal Law.

36. The application for replacement of the distraintment of property with a money deposit shall be filed in writing on a paper medium or in the form of an electronic document signed with an enhanced approved electronic signature through the personal area.

37. The total term for consideration of the application for replacement of the distraintment of property with a money deposit, taking of a decision by the customs body on replacement of the distraintment of property with a money deposit shall not exceed five working days after the day following the date of receipt of the application by the customs body.

38. If the customs body refuses to replace the distraintment of property with a money deposit a notice about such refusal shall be sent to the applicant in writing or in electronic form through the personal area.

39. The forms, formats and structures of the application for replacement of the distraintment of property with a money deposit, of the customs body's decision on replacement of the distraintment of property with a money deposit, of the notice about refusal to replace the distraintment of property with a money deposit and the procedure for consideration of such application shall be established by the federal executive body carrying out the functions of control and supervision in the sphere of customs affairs.

40. The customs body's decision on distraintment of property and the customs body's decision on distraintment of goods shall keep effective until the cancellation of such decisions by the customs body that has taken them or until the cancellation of said decisions by a higher customs body or a court.

41. The customs body's decision on distraintment of property and the customs body's decision on distraintment of goods shall be cancelled if:

- 1) the duty to pay the customs payments, safeguard, anti-dumping, countervailing duties, interest and penalties has been terminated;
- 2) a money deposit has been accepted as a security for execution of the duty to pay the customs payments, safeguard, anti-dumping, countervailing duties, interest and penalties in accordance with Article 60 of this Federal Law;
- 3) the property has been distrained by a bailiff in the procedure envisaged by Federal Law No. 229-FZ of 2 October 2007 on Enforcement Proceedings in the event of execution of a court judgement on collection of the customs payments, safeguard, anti-dumping, countervailing duties, interest and penalties or a decision of a customs body on collection of the customs payments, safeguard, anti-dumping, countervailing duties, interest and penalties through the collection of property.

42. The customs body's decision on cancellation of the distraintment of property and the customs body's decision on cancellation of the distraintment of goods shall be drawn up on a paper medium or in the form of an electronic document and shall be sent to the person in respect of whose property or goods such decision is taken, within five working days after the date of the given decision.

43. The forms, formats and structures of a of the customs body's decision on cancellation of the distraintment of property and of the customs body's decision on cancellation of the distraintment of goods shall be established by the federal executive body carrying out the functions of control and supervision in the sphere of customs affairs.

44. The customs body shall notify the federal executive body authorised in the sphere of state registration of rights to immovable property and of transactions in such property, the state cadastral registration of immovable property, and the keeping of the state cadastre of immovable property, units of the State Road Traffic Safety Inspectorate of the Ministry of Internal Affairs of the Russian Federation, a body of state supervision over the technical condition of self-propelled vehicles and other types of machinery in the Russian Federation about the taking of a decision on cancellation of the distraintment of property within five working days after the taking of the given decision.

Article 79. The Collection of Customs Payments, Safeguard, Anti-Dumping, Countervailing Duties, Interest and Penalties through the Collection of the Goods on Which the Customs Payments, Safeguard, Anti-Dumping and Countervailing Duties, Interest and Penalties Have not been Paid or have been Partially Paid

1. In the event of absence of monetary funds (precious metals) on accounts of the payer (the person having the solidary duty) in banks, of electronic money of the payer (the person having the solidary duty) or of lack of information about accounts of the payer (the person having the solidary duty) or about the electronic money of the payer (the person having the solidary duty) the customs bodies have the right to collect the amounts of payable customs payments, safeguard, anti-dumping, countervailing duties, interest and penalties through the collection of the goods on which the customs payments, safeguard, anti-dumping and countervailing duties, interest and penalties have not been paid or were paid within the term established by international treaties and acts in the sphere of customs regulation and/or the legislation of the Russian Federation on customs regulation.

2. Levy of execution on goods shall be effectuated without the dispatch of a notice (an adjustment for a notice) in cases when the maximum term for storage of the goods has expired, and the payer is not identified by the customs bodies.

3. A decision on levy of execution on the goods shall be taken by the customs body that does the collection of such customs payments, safeguard, anti-dumping, countervailing duties, interest and penalties within 10 working days upon the expiry of the term established by Part 19 of Article 73 of this Federal Law, or within 10 working days after the expiry of the maximum term of storage of the goods in the case established by Part 2 of this article.

4. A decision on levy of execution on goods shall contain information on:

- 1) the number and date of the decision on levy of execution on the goods;
- 2) the customs body that has taken the decision on levy of execution on the goods;
- 3) the payer, if he has been identified by the customs bodies;
- 4) the amounts of the customs payments, safeguard, anti-dumping and countervailing duties subject to collection in connection with a default on execution or the improper execution of the duty to pay them within the term established by international treaties and acts in the sphere of customs regulation and/or the legislation of the Russian Federation on customs regulation;
- 5) the amounts of the penalties and/or interest which are subject to collection and have accrued through the date of drawing up of the decision on collection;
- 6) the term for execution of the duty to pay the customs payments, safeguard, anti-dumping, countervailing duties, interest and penalties, if the collection is done without the dispatch of a notice about the payment of the customs payments, safeguard, anti-dumping, countervailing duties, interest and penalties;
- 7) the grounds for taking the decision on levy of execution on the goods, if the collection is done without the dispatch of a notice on the payment of the customs payments, safeguard, anti-dumping, countervailing duties, interest and penalties;
- 8) the dates and numbers of notices (adjustments for notices), if the collection is done after the sending of such notices (adjustments for notices);
- 9) about the goods which are the subject of levy of execution;
- 10) the registration number and date of the adjustment of a declaration concerning the goods, a calculation of the customs duties, taxes, safeguard, anti-dumping and countervailing duties, a calculation of the customs duties and taxes levied at uniform rates, an adjustment of a customs credit slip, the application envisaged Item 4 of Article 277 of the Code of the Union, or another customs document defined by the Commission in accordance with Item 24 of Article 266 of the Code of the Union.

5. A decision on levy of execution on goods shall be made formal as a document on a paper medium or an electronic document, and be sent to the payer (to the person having the solidary duty) before or on the working day following the date of such decision.

6. With the exception of cases when such goods are handed over to customs bodies as the subject of pledge in accordance with Article 63 of this Federal Law, within 10 working days after the date of the decision on levy of execution on the goods the customs body shall file an application with the court or arbitration court for levy of execution in respect of the goods.

7. The form, format and structure of a decision on levy of execution on goods shall be established by the federal executive body carrying out the functions of control and supervision in the sphere of customs affairs. Said decision in the form of an electronic document shall be sent to the payer through the personal area.

8. Unless the payer is the owner of the goods, the owner has the right to pay customs payments, safeguard, anti-dumping and countervailing duties, interest and penalties in respect of the goods belonging to him. From the time of payment of the customs payments, safeguard, anti-dumping, countervailing duties, interest and penalties the procedure for levy of execution in respect of the goods is terminated. The procedure for payment of customs payments, safeguard, anti-dumping, countervailing duties, interest and penalties shall be established by the federal executive body carrying out the functions of state policy elaboration and normative legal regulation in the sphere of customs affairs.

9. For the purpose of securing the implementation of the decision on levy of execution on goods the customs body may take a decision on distraintment of the goods in accordance with Article 78 of this Federal Law.

10. Levy of execution on goods shall be done under a decision of a court or a customs body, if such goods have been handed over to the customs bodies as the subject of pledge in accordance with Article 63 of this Federal Law.

11. The amounts of proceeds from the sale of the goods shall be disposed of in the procedure envisaged Article 321 of this Federal Law for distrained goods.

Article 80. Collecting Customs Payments through the Collection of the Refundable Amounts of Customs Duties, Taxes, Safeguard, Anti-Dumping and Countervailing Duties, and/or of the Amounts of Advance Payments and Other Property of the Payer

1. In the event of a default on execution or the improper execution of the duty to pay of customs payments, safeguard, anti-dumping, countervailing duties, interest and penalties upon the expiry of the term specified in Part 19 of Article 73 of this Federal Law the customs body shall resort to levy of execution on the amounts of customs duties, taxes, safeguard, anti-dumping and countervailing duties which are refundable in accordance with Articles 67 and 76 of the Code of the Union, and/or the amounts of advance payments (hereinafter referred to for the purposes of this chapter as advance payments) of the payer (of the person having the solidary duty).

2. Levy of execution on the amounts of advance payments, excessively paid (collected) customs payments, safeguard, anti-dumping, countervailing duties, interest and penalties shall be effectuated within the term for keeping these funds on the account of the Federal Treasury or on the account designated by an international treaty of the Russian Federation or a decision of the customs body.

3. The customs body's decision on collection of customs payments, safeguard, anti-dumping, countervailing duties, interest and penalties through the collection of advance payments shall contain information on:

- 1) the registration number and date of the customs body's decision on collection of the customs payments, safeguard, anti-dumping, countervailing duties, interest and penalties through the collection of advance payments;
- 2) the customs body that has taken the decision on collection of the customs payments, safeguard, anti-dumping, countervailing duties, interest and penalties through the collection of advance payments;
- 3) the payer and/or the person having the solidary duty;
- 4) the amounts of the customs payments, safeguard, anti-dumping and countervailing duties which are subject to collection;
- 5) the amounts of the penalties and/or interest which are subject to collection and have accrued through the date on which the decision on collection is drawn up;
- 6) the registration number and date of an adjustment of a declaration concerning the goods, a calculation of the customs duties, taxes, safeguard, anti-dumping and countervailing duties, a calculation of the customs duties and taxes levied at uniform rates, an adjustment of a customs credit slip, the application envisaged Item 4 of Article 277 of the Code of the Union, or another customs document defined by the Commission in accordance with Item 24 of Article 266 of the Code of the Union.

4. The customs body's decision on collection of customs payments, safeguard, anti-dumping, countervailing duties, interest and penalties through the collection of advance payments shall be made formal as a document on a paper medium or an electronic document.

5. The form, format and structure of the customs body's decision on collection of customs payments, safeguard, anti-dumping, countervailing duties, interest and penalties through the collection of advance payments shall be endorsed by the federal executive body carrying out the functions of control and supervision in the sphere of customs affairs.

6. The customs body's decision on collection of customs payments, safeguard, anti-dumping, countervailing duties, interest and penalties through the collection of advance payments shall be taken within 10 working days after the date of expiry of the term specified in Part 19 of Article 73 of this Federal Law.

7. About the collection of customs payments, safeguard, anti-dumping, countervailing duties, interest and penalties through the collection of advance payments the payer (the person having the solidary duty) shall be notified by the customs body within three working days after the collection.

8. The form, format and structure of a notice about the collection of customs payments, safeguard, anti-dumping, countervailing duties, interest and penalties through the collection of advance payments shall be endorsed by the federal executive body carrying out the functions of control and supervision in the sphere of customs affairs. Said notice in the form of an electronic document shall be sent to the payer (to the person having the solidary duty) through the personal area.

9. If advance payments of the payer (the person having the solidary duty) are received after the expiry of the term specified in Part 19 of Article 73 of this Federal Law the customs body's decision on collection of customs payments, safeguard, anti-dumping, countervailing duties, interest and penalties through the collection of advance payments shall be taken within five working days after the date of receipt of such sums.

10. The customs body has the right to collect payable customs payments, safeguard, anti-dumping and countervailing duties, interest and penalties through the collection of other property of the payer (the person having the solidary duty), in particular money in cash in the event of:

- 1) a default on execution or the improper execution of the duty to pay customs payments, safeguard, anti-dumping, countervailing duties, interest and penalties after the expiry of the term specified in Part 19 of Article 73 of this Federal Law;
- 2) insufficiency or lack of monetary funds on accounts of the payer (of the person having the solidary duty) and/or of his electronic money;
- 3) lack of information about accounts of the payer (the person having the solidary duty) or information on the details of his corporate electronic payment facility used to remit electronic money.

11. The collection of customs payments, safeguard, anti-dumping, countervailing duties, interest and penalties through the collection of property shall be effectuated under a decision of the customs body by means of sending a relevant ruling within three working days after the date of such decision to a bailiff for execution in the procedure established by Federal Law No. 229-FZ of 2 October 2007 on Enforcement Proceedings, with account being taken of the details envisaged by this article.

12. The customs body's decision on collection of customs payments, safeguard, anti-dumping, countervailing duties, interest and penalties through the collection of property shall contain information on:

- 1) the registration number and date of the decision on collection of customs payments, safeguard, anti-dumping, countervailing duties, interest and penalties through the collection of advance payments;
- 2) the customs body that has taken the customs body's decision on collection of customs payments, safeguard, anti-dumping, countervailing duties, interest and penalties through the collection of advance payments;
- 3) the amounts of the customs payments, safeguard, anti-dumping and countervailing duties subject to collection;
- 4) the amounts of the penalties and/or interest which have accrued as of the date of the decision on collection of the customs payments, safeguard, anti-dumping, countervailing duties, interest and penalties through the collection of advance payments;
- 5) the dates and numbers of notices (adjustments for notices);
- 6) the registration number and date of an adjustment of a declaration concerning the goods or a calculation of the customs duties, taxes, safeguard, anti-dumping and countervailing duties, an adjustment of a customs credit slip, the application envisaged by Item 4 of Article 277 of the Code of the Union, or another customs document defined by the Commission in accordance with Item 24 of Article 266 of the Code of the Union.

13. The customs body's decision on collection of customs payments, safeguard, anti-dumping, countervailing duties, interest and penalties through the collection of property, the customs body's order on collection of customs payments, safeguard, anti-dumping, countervailing duties, interest and penalties through the collection of property shall be drawn up in the form of a document on a paper medium or an electronic document.

14. The forms, formats and structures of the customs body's decision on collection of customs payments, safeguard, anti-dumping, countervailing duties, interest and penalties through the collection of property, the customs body's order on collection of customs payments, safeguard, anti-dumping, countervailing duties, interest and penalties through the collection of property shall be endorsed by the federal executive body carrying out the functions of control and supervision in the sphere of customs affairs.

15. The customs body's decision on collection of customs payments, safeguard, anti-dumping, countervailing duties, interest and penalties through the collection of property of the payer (of the person having the solidary duty) shall be taken within one year after the expiry of the term specified in Part 19 of Article 73 of this Federal Law. Upon the expiry of said term the customs body may file an application with the court within six months claiming collection from the payer (the person having the solidary duty) of the payable amounts of the customs payments, safeguard, anti-dumping, countervailing duties, interest and penalties.

16. The term for filing an application that has failed to be observed for a good reason may be reinstated by the court.

Article 81. The Duties of Banks and Other Credit Institutions to Perform under the Custom Body's Decisions on Uncontested Collection of Customs Payments, Safeguard, Anti-Dumping, Countervailing Duties, Interest and Penalties

1. Banks, the Vnesheconombank and the Eurasian Development Bank shall perform under the demands established by this chapter.

2. While performing under the demands established by this chapter, banks, the Vnesheconombank and the Eurasian Development Bank shall receive from customs bodies, and send to customs bodies the documents established by this chapter in electronic form.

3. While implementing the demands established by this chapter, banks have the right to chose one of the methods of interaction with customs bodies envisaged by Part 22 of Article 75, Parts 10 and 13 of Article 77 of this Federal Law.

4. The sending by Vnesheconombank and Eurasian Development Bank to customs bodies, and also by customs bodies to the Vnesheconombank and the Eurasian Development Bank of the electronic documents signed with an enhanced approved electronic signature, and the information in electronic form envisaged by this chapter shall be effectuated in the procedure established by an agreement of the federal executive body carrying out the functions of control and supervision in the sphere of customs affairs with the Vnesheconombank or the Eurasian Development Bank.

5. For a default on execution or the improper execution of the duties envisaged by this article banks shall be held accountable in accordance with the legislation of the Russian Federation.

6. The provisions of this article are also applicable to the duty of banks to execute customs bodies instructions on uncontested collection, customs bodies instructions on remittance of electronic money in respect of the amounts of interest and penalties.

7. From the date of withdrawal of the bank's banking transactions licence the collection of customs and other payments through the collection of monetary funds on the accounts of such bank shall be effectuated with account being taken of the provisions of Federal Laws No. 395-I of 2 December 1990 on Banks and Banking Activities and No. 127-FZ of 26 October 2002 on Insolvency (Bankruptcy).

Article 82. Recognising as Uncollectable and Unfit for Write-off the Amounts of Customs Payments, Safeguard, Anti-Dumping, Countervailing Duties, Interest and Penalties

1. The following shall be deemed uncollectable: the indebtedness for payment of the customs payments, safeguard, anti-dumping, countervailing duties, interest and penalties which have not been paid by the payers (the persons having the solidary liability) and/or the collection of which has turned out to be impossible after the taking of all the measures for collection which are envisaged by international treaties and acts in the sphere of customs regulation and/or the legislation of the Russian Federation, in the event of:

- 1) winding-up of the payer being a legal entity, and an organisation not being a legal entity in accordance with the legislation of the Russian Federation or the legislation of the foreign state on whose territory it was registered;
- 2) deeming an individual businessman bankrupt in accordance with the legislation of the Russian Federation or the legislation of the foreign state on whose territory he has been registered;
- 3) deeming a citizen bankrupt in accordance with by Federal Law No. 127-FZ of 26 October 2002 on Insolvency (Bankruptcy);
- 4) death of a natural person (of an individual businessman) or his having been declared deceased in the procedure established by the legislation of the Russian Federation or the legislation of the foreign state on whose territory that person has been permanently residing;
- 5) adoption of a court judgement in accordance with which a customs body ceases to have the opportunity for collecting the amounts of customs and other payments due to the expiry of the term established by for the collection thereof, in particular adoption of a court judgement on refusal to reinstate the term for filing an application with the court claiming collection of customs and other payments that has failed to be observed;
- 6) an order being issued by a bailiff on termination of an execution proceeding and on return of the writ of execution to the claimant on the grounds envisaged by Items 3 and 4 of Part 1 of Article 46 of Federal Law No. 229-FZ of 2 October 2007 on Enforcement Proceedings, if more than five years have passed since the date of establishment of the fact of default on execution or the improper execution of the duty to pay of the amounts of the customs duties, taxes, safeguard, anti-dumping and countervailing duties, penalties, interest, and in this case:
 - a) these sums do not exceed the sum of claims addressed to the debtor established by the legislation of the Russian Federation on insolvency (bankruptcy) for commencement of a bankruptcy proceeding;
 - b) a court has returned an application for deeming a debtor bankrupt or has terminated a bankruptcy proceeding in connection with the lack of funds sufficient to meet the judicial expenses for implementation of the procedures applied in the bankruptcy case;
- 7) three years having passed since the date of establishment of the fact of default on execution or the improper execution of the duty to pay by a foreign person being the payer of customs duties, taxes, safeguard, anti-dumping and countervailing duties, penalties and interest if the customs bodies do not have information on the availability of the given person's monetary funds and/or other property on the territory of the Russian Federation which can be the subject of levy of execution.

2. The deeming as uncollectable of the amounts of customs payments, safeguard, anti-dumping, countervailing duties, interest and penalties for one of the persons which have the solidary duty to pay them shall not cause the deeming as uncollectable and unfit for write-off the amounts of the customs payments, safeguard, anti-dumping, countervailing duties, interest and penalties for other persons having the solidary duty, provided they do not have the circumstances (the circumstance) specified in Part 1 of this article.

3. The procedure for writing off the amounts of customs payments, safeguard, anti-dumping, countervailing duties, interest and penalties which have been recognised as uncollectable, the forms of the documents drawn up by the customs bodies in the event of write-off of the amounts of customs payments, safeguard, anti-dumping, countervailing duties, interest and penalties, and also a list of the documents confirming the circumstances envisaged by Part 1 of this article shall be endorsed by the federal executive body carrying out the functions of control and supervision in the sphere of customs affairs.

4. For the purposes of applying a risk management system the customs bodies in the procedure established by the federal executive body carrying out the functions of control and supervision in the sphere of customs affairs shall keep a register of the persons (founders and/or stockholders) whose amounts of customs payments, safeguard, anti-dumping, countervailing duties, interest and penalties which have been recognised as uncollectable.

SECTION III - CUSTOMS OPERATIONS AND THE PERSONS CARRYING THEM OUT
Chapter 13. General Provisions on Carrying Out Customs Operations

Article 83. Procedure for Carrying Out Customs Operations

1. General provisions on customs operations and the persons which carry them out are established by Chapter 13 of the Code of the Union.

2. In as much as it concerns the issues not defined by the Code of the Union, other international treaties and acts in the sphere of customs regulation, or in the cases envisaged by international treaties and acts in the sphere of customs regulation the federal executive body carrying out the functions of state policy elaboration and normative legal regulation in the sphere of customs affairs, in accordance with Article 78 of the Code of the Union has the right to define customs operations and a procedure for carrying them out depending on the categories of goods moved across the customs border of the Union, the modes of transport whereby the goods are carried (transported), the persons which move the goods, the details of the declaring for customs purposes and clearing of the goods, and the customs procedures under which the goods are placed.

3. The federal executive body carrying out the functions of control and supervision in the sphere of customs affairs has the right to establish technologies for carrying out customs operations depending on the categories of goods moved across the customs border of the Union, the modes of transport, the persons which move the goods, the details of declaring for customs purposes and of clearing of the goods, the customs procedures under which the goods are placed, in particular within the framework of implementation of the one stop mechanism by means of the exchange of documents and information with the federal executive bodies concerned within the framework of interdepartmental electronic interaction.

4. The technology for carrying out customs operations means the entirety and the sequence of commission of actions by the customs bodies with the use or by means of the information systems of the customs bodies in accordance with international treaties and acts in the sphere of customs regulation and/or the legislation of the Russian Federation on customs regulation relating to the movement through the territory of the Russian Federation, declaring and clearing of goods, and also the temporary storage thereof.

Article 84. The Place and Time of Realisation of Customs Operations by Customs Bodies

1. The working hours of a customs body shall be defined by the chief of the customs body in accordance with the legislation of the Russian Federation.

2. The working hours of customs bodies in the places of import of goods into the Russian Federation and export of goods from the Russian Federation shall correspond to the working hours of the state controlling bodies and services in these areas. The working hours of customs bodies in other places where customs operations are performed shall be established by with account being taken of the needs of transport organisations, participants in foreign economic activity and appointed post operator. The working hours of customs bodies in the places of import of goods into the Russian Federation and export of goods from the Russian Federation which due to their whereabouts are combined with check-points of adjacent states shall correspond if possible with the working hours of the customs bodies of these adjacent states.

3. If it is impossible for a customs body to carry out customs operations at the location of the customs body and/or during its working hours such operations on a substantiated request of the person concerned may be carried out outside the location of the customs body and/or beyond its working hours.

Article 85. Customs Operations at the Arrival of Goods in the Russian Federation from the Territory of a State Not Being a Member of the Union, and at the Export of Goods from the Territory of the Russian Federation

1. Upon the arrival of goods in the Russian Federation from the territory of a state not being a member of the Union the customs operations envisaged by Article 88 of the Code of the Union shall be carried out.
2. The time of delivery of the goods moved by road, and the place of import (arrival) into the territory of the Russian Federation is the time of completion of the measures for exercise of border control in respect of the persons, vehicles, cargoes, goods and animals crossing the State Border of the Russian Federation.
3. The carrier shall notify the customs body of the arrival of goods in the territory of the Russian Federation within the following term:
 - 1) in respect of the goods carried by air - within one hour from the time of parking of the aircraft at the arrival airport, or in the event of arrival beyond the working hours of the customs body - within one hour from the time of onset of the beginning of the customs body's working hours;
 - 2) in respect of the goods carried by water transport - within three hours from the time of mooring of the vessel or anchoring at the arrival port, or in the event of arrival beyond the working hours of the customs body - within one hour from the time on onset of the time of commencement of the customs body's working hours;
 - 3) in respect of the goods carried by rail - within four hours from the time of putting of the railway train in the customs control zone at a check-point, or in the event of arrival beyond the working hours of the customs body - within four hours from the time of onset of the beginning of the customs body's working hours.
4. If a transshipment takes place in the place of import (arrival) of the goods moved by rail due to the change of the gauge of the rolling stock traffic, the customs body shall be notified of the arrival of such goods in the territory of the Russian Federation with account being taken of the term established by the technological process of operation of the station and approved by the customs body which exercises customs control in the place of arrival.
5. The carrier shall notify the customs body about the arrival of the goods into the customs territory of the Union by means of providing the documents and information envisaged by Article 89 of the Code of the Union, depending on the mode of transport whereby the goods are carried (transported).
6. Also the carrier may notify the customs body about the arrival of the goods into the customs territory of the Union by means of submitting a document comprising information on the registration number of the preliminary information that has been provided in the form of an electronic document, provided such preliminary information contains the information required for the realisation of the customs operations relating to the arrival of the goods.
7. On behalf of the carrier the documents and information mentioned in Article 89 of the Code of the Union, depending on the mode of transport whereby the goods are carried (transported), or the documents containing information on the registration number of the preliminary information that has been provided in the form of an electronic document may be provided by the customs representative or other persons acting on the carrier's instructions.
8. Within 10 minutes from the time of receipt of the notice of arrival of the goods which have arrived by road and rail in the territory of the Russian Federation, or within 20 minutes of the goods which have arrived by air, or within 30 minutes of the goods which have arrived by water transport the customs bodies shall record by means of using their standard software the date and time of the notice in the book of notices about the arrival of goods.
9. One of the customs operations envisaged by Item 5 of Article 88 of the Code of the Union shall be completed:
 - 1) within three hours of the customs body's working hours from the time of notification about the arrival for the goods which have arrived by road;

- 2) within 12 hours of the customs body's working hours of from the time of notification about the arrival for the goods which have arrived by air and rail.

10. If a transshipment takes place in the place of import (arrival) of the goods carried by rail due to the change of the gauge of the rolling stock traffic customs operations in the places of import (arrival) thereof shall be carried out with account being taken of the term required for the transshipment established by the technological process of operation of the station and approved by the customs body which exercises customs control in the place of their arrival.

11. If customs operations are carried out without the unloading of goods the customs operations in the place of import (arrival) of the goods shall be completed within 12 hours of the working hours of the customs body from the time of notification about the arrival of the goods which have arrived by water transport, and if goods are unloaded (re-loaded) at a sea (river) port, within 12 hours from the time of unloading of the goods.

12. The temporary storage the goods which have arrived shall be effectuated in the temporary storage warehouses located in the places of import (arrival) and in other places of temporary storage established by Article 90 of this Federal Law.

13. The carriage of goods from the place of import (arrival) to the place of temporary storage located in a place other than the place of import (arrival), without placement under the customs procedure of customs transit is admissible on the condition that the place of temporary storage where the goods are going to be temporarily stored is located in the operating area of the customs body at which the arrival of the goods has been registered, in the procedure defined by the federal executive body carrying out the functions of state policy elaboration and normative legal regulation in the sphere of customs affairs.

14. The unloading, re-loading (transshipment) of goods and other cargo operations with the goods, and also the replacement of the vehicles which do international carriage and have delivered the goods to the territory of the Russian Federation, and other vehicles shall be effectuated within the working hours of the customs body in the places specifically intended for these purposes, on the customs body's permission issued on a request of the person concerned.

15. When goods are exported from the Russian Federation the customs operations envisaged by Article 92 of the Code of the Union shall be carried out in the places of export (departure).

16. The documents and information mentioned in Items 1 and 2 of Article 92 of the Code of the Union may be provided on behalf of the carrier by the customs representative or other persons which act on the carrier's instructions.

17. When goods are carried by water transport the documents and information mentioned in Item 2 of Article 92 of the Code of the Union may be provided by the declarant or forwarder.

Article 86. Obtaining the Information Required for Realisation of Customs Operations from State Bodies (Organisations)

1. The information required for realisation of customs operations may be received by the customs bodies within the framework of information interaction with state bodies (organisations). The composition of such information shall be defined by the Government of the Russian Federation, and in cases when such composition is not established by the Government of the Russian Federation, it shall be defined by the federal executive body carrying out the functions of state policy elaboration and normative legal regulation in the sphere of customs affairs.

2. Information on the possibility for the customs bodies to receive information on the documents required for realisation of customs operations, and/or information from such documents, and/or another information needed by customs bodies to carry out customs operations from the information systems of customs bodies, and also from the information systems of state bodies (organisations) within the framework of information interaction shall be brought to the general notice by means of posting on the official website of the federal executive body carrying out the functions of control and supervision in the sphere of customs affairs on the Internet and/or by means of disseminating information by another method established by the Government of the Russian Federation.

3. The information interaction of the customs bodies with the state bodies (organisations) shall be carried out in the procedure established by the legislation of the Russian Federation.

Article 87. List of the Categories of Goods in Respect of Which Customs Operations Shall Be Carried Out as Top Priority

The Government of the Russian Federation shall define a list of the categories of perishable goods and in respect of which customs operations shall be done as top priority until the time when such list is defined by the Commission.

Article 88. The Realisation of Customs Operations by Customs Bodies

1. The federal executive body carrying out the functions of state policy elaboration and normative legal regulation in the sphere of customs affairs has the right to establish a procedure for the customs bodies to carry out customs operations by means of the information system of the customs bodies without the participation of the customs bodies' officials until such procedure is established by the Commission.

2. The procedure for the customs body to recognise the fact of destruction and/or irreparable loss of goods as a result of an accident or force majeure or of the fact of irreparable loss of goods as a result of natural loss in the normal conditions of carriage (transportation) and/or storage shall be defined by the federal executive body carrying out the functions of supervision and control in the sphere of customs affairs.

Chapter 14. The Temporary Storage of Goods and the Customs Operations Connected with the Putting of Goods in Temporary Storage

Article 89. General Provisions on the Temporary Storage of Goods

1. The content of the temporary storage of goods, the term of temporary storage thereof, the rights and duties of the persons having powers in respect of the goods put in temporary storage and their representatives are established by Articles 98, 100 and 101 of the Code of the Union respectively.

2. The persons having powers in respect of the goods which are in temporary storage have the right to carry out the operations with such goods which are required for ensuring the safety thereof in an invariable condition.

3. Transaction with the goods in temporary storage mentioned in Item 2 of Article 102 of the Code of the Union shall be carried out on a permission of the customs body.

4. The procedure for issuance (refusal to issue) said permission of the customs body shall be established by the federal executive body carrying out the functions of control and supervision in the sphere of customs affairs.

Article 90. The Places of Temporary Storage of Goods

1. In accordance with Article 99 of the Code of the Union the places of temporary storage of goods are as follows:

- 1) a temporary storage warehouse of a customs body;
- 2) premises, open-air ground or another area of an authorised economic operator in accordance with Item 3 of Article 437 of the Code of the Union;
- 3) premises, a warehouse, an open-air ground or another area of the consignee of goods;
- 4) separate premises in the place of international postal exchange or another place intended for realisation of customs operations in respect of the goods sent by international post in accordance with Item 4 of Article 286 of the Code of the Union;
- 5) the place of storage of non-received or non-claimed luggage moved within the framework of a contract for the carriage of passenger by air or by rail;
- 6) the place of unloading and re-loading (transshipment) of goods within the area of a sea (river) port;

- 7) a ground located within a restricted-access area of a check-point intended for temporary storage of aircraft (its large-size spare parts) in the place of its parking and and/or servicing or intended for unloading and re-loading (transhipping) the foreign goods whose place of import into the Russian Federation and place of export from the Russian Federation coincide;
- 8) the railway tracks and container grounds located in the places approved by the customs bodies within the boundaries of railway stations and intended for the temporary storage of goods without their being unloaded from vehicles;
- 9) the area of a free warehouse;
- 10) a tract of the water area of a sea (river) port that is located within a check-point for crossing the state border of the Russian Federation or in the place of delivery of goods;
- 11) the place of permanent or temporary residence (sojourn) declared by the foreign natural person that has imported goods and intends to relocate to have a permanent abode in the Russian Federation, to obtain the status of refugee or forced migrant in accordance with the legislation of the Russian Federation;
- 12) a warehouse of a duty-free shop in respect of the goods declared under the customs procedure of duty-free trade, in particular for the purposes of exercising customs control in respect of these goods before the clearance of such goods, and also in the case envisaged by Article 124 of the Code of the Union;
- 13) other places defined by federal laws or acts of the Government of the Russian Federation.

2. The procedure for instituting and operating temporary storage warehouses, in particular the temporary storage warehouses of customs bodies, shall be established by the federal executive body carrying out the functions of control and supervision in the sphere of customs affairs.

3. In the cases envisaged by Items 3-12 of Part 1 of this article the temporary storage of goods in other places of temporary storage of goods shall take place on the permission in writing of a customs body that is issued on the basis of an application of the person concerned. The permission for temporary storage of goods in other places may be one-off (for the temporary storage of a certain lot of goods) or general (for periodical temporary storage of foreign goods within a certain period).

4. The terms and the procedure for issuance of a permission for temporary storage of goods in other places, in particular the procedure for provision of a security for execution of the duty to pay customs duties, taxes, safeguard, anti-dumping and countervailing duties, if such provision is envisaged by Item 4 of Part 1 of Article 55 of this Federal Law, and the procedure for cancellation of said permission shall be defined by the federal executive body carrying out the functions of control and supervision in the sphere of customs affairs.

5. Vested in the person that has obtained a permission for temporary storage of goods in other places of temporary storage of goods are the duties envisaged by Parts 4 and 5 of Article 92 of this Federal Law for the consignee of goods in cases when the goods are temporarily stored in the consignee's warehouse.

6. The customs body shall refuse to issue to a person a permission for temporary storage of goods in other places of temporary storage of goods, if within one year after the date of the application for said permission filed with the customs body that person in the operating area of that customs body has been held accountable on administrative lines for administrative offences in the sphere of customs affairs relating to the storage of goods envisaged by Part 1 of Article 16.9 the Code of Administrative Offences of the Russian Federation, and/or has been held accountable twice or more times on administrative lines for administrative offences in the sphere of customs affairs relating to the storage of goods envisaged by Articles 16.5, 16.14, 16.15, Parts 2 and 3 of Article 16.23 the Code of Administrative Offences of the Russian Federation, provided the amounts of imposed and defaulted on administrative fines under said articles has made up in their entirety 500,000 roubles and more, except for cases when a permission is issued for temporary storage of goods in other places of temporary storage of goods specified in Items 6 and 8 of Part 1 of this article, when goods are stored in the places of unloading and re-loading (transshipment) of goods within the boundaries of the area of a sea (river) port, and also the areas of railway stations intended for the general public.

7. The place of temporary storage of goods is a permanent or temporary customs control zone created in accordance with Article 217 of this Federal Law.

8. The place of temporary storage of goods may be changed in cases when the possessor of a temporary storage warehouse is removed from the register of the possessors of temporary storage warehouses and its operation is terminated, a permission for the temporary storage of goods in another place of temporary storage is cancelled or the conditions required for the storage of the goods (temperature, humidity) or a place for unpacking pieces of cargo (for the purposes of checking the marking of the goods, discovering misgrading, the integrity of packing, check weighing) are not available, and also on a substantiated application of the person having powers in respect of the goods.

9. The carriage (transportation) of goods in the event of the change of place of their temporary storage in the cases established by Part 8 of this article shall be effectuated without placement under the customs procedure of customs transit, if the location of the temporary storage where the goods are going to be temporarily stored is in the operating area of the customs body in whose operating area the goods have been put in temporary storage, or in the event of carriage of international post items between the places of temporary storage established by Item 4 of Part 1 of this article in the procedure defined by the federal executive body carrying out the functions of control and supervision in the sphere of customs affairs.

Article 91. The Customs Operations Connected with the Putting of Goods in Temporary Storage, and the Handing Out of Goods from the Places of Temporary Storage

1. When goods are put in a temporary storage warehouse or in another place of temporary storage where the temporary storage of goods according to Article 90 of this Federal Law may be effectuated, the carrier or another person having powers in respect of the goods, or their representatives shall submit the documents defined by Item 1 of Article 100 of the Code of the Union to the customs body.

2. For the purpose of putting goods in temporary storage the carrier or other persons having powers in respect of the goods has the right to file with the customs body a document containing information on the registration number of the preliminary information that has been provided in the form of an electronic document, provided such preliminary information contains the information required for realisation of the customs operations connected with the putting of the goods in temporary storage.

3. The documents may be filed with the customs body in electronic form.

4. The customs body shall register the documents submitted for the purpose of putting the goods in temporary storage within one hour from the time of filing of such of such documents with the customs body, with account being taken of the customs body's working hours, and shall issue an acknowledgement of registration of the documents to the person specified in Part 1 of this article.

5. The federal executive body carrying out the functions of control and supervision in the sphere of customs affairs shall establish a procedure for registration of the documents filed for the purpose of putting goods in temporary storage, and issuing an acknowledgement of registration of the documents.

6. From the date of registration by the customs body of the documents filed for the purpose of putting goods in temporary storage the goods shall be deemed to be in temporary storage.

7. The federal executive body carrying out the functions of control and supervision in the sphere of customs affairs shall establish a procedure for realisation of customs operations in cases when goods are put in a temporary storage warehouse and in another place of temporary storage, and also when goods are being stored and handed out.

Article 92. The Temporary Storage of Goods in the Consignee's Warehouse

1. The temporary storage of goods in the consignee's warehouse may take place in the following cases:

- 1) special conditions are required for the storage of the goods, if a temporary storage warehouse fit for the storage of such goods is not available in sufficient proximity of the place of receipt of the goods;
- 2) the consignee of the goods is a state body or institution;
- 3) the clearance of the goods whose categories are defined by the federal executive body carrying out the functions of state policy elaboration and normative legal regulation in the sphere of customs affairs, in accordance with Article 121 of the Code of the Union, cannot be done in cases when the customs body has discovered signs which point out to the possibility of imposition of restrictions on the goods, and the term for clearance of such goods has been prolonged in accordance with Item 7 of Article 119 of the Code of the Union.

2. In the event of issuance of a permission for temporary storage of goods in the consignee's warehouse of goods the customs body has the right to demand that a security be provided for execution of the duty to pay customs duties, taxes, safeguard, anti-dumping and countervailing duties, except for cases when the consignee of the goods is a state body or institution.

3. In the consignee's warehouse the temporary storage of the foreign goods belonging to third persons is prohibited.

4. The consignee of goods shall make sure the goods are kept safe, and shall not allow operations with the goods without the permission of the customs bodies. For the purposes of preventing the substitution of the goods or the realisation of unauthorised operations with such goods the customs bodies have the right to attach lead seals and affix seals to the packing of the goods or to the premises where they are going to be stored.

5. The consignee of goods shall submit reports to the customs bodies about the goods which are in temporary storage in accordance with Article 13 of this Federal Law. In the event of loss of goods, transfer thereof to third persons without a permission of customs bodies, and also in cases when the goods stored in the consignee's warehouse for purposes other than the temporary storage thereof the consignee of the goods shall pay import customs duties, taxes, safeguard, anti-dumping and countervailing duties in accordance with Article 103 of the Code of the Union as the person temporarily storing goods in a place not being a temporary storage warehouse.

Article 93. The Storage of Goods in the Temporary Storage Warehouses of Customs Bodies

1. The temporary storage warehouses of customs bodies are open-type warehouses, and they shall meet the requirements envisaged by Part 1 of Article 357 of this Federal Law.

2. When goods are being stored in temporary storage warehouses of customs bodies the relations of the customs bodies with the persons which put the goods in these warehouses shall be realised in accordance with this Federal Law and the Civil Code of the Russian Federation.

3. The contract concluded by the customs body with the person that puts goods in a temporary storage warehouse of a customs body is a public-law contract.

4. The acceptance of goods for temporary storage by the customs body shall be certified by the issuance of a receipt to the person that has put the goods in the customs body's temporary storage warehouse in the form defined by the federal executive body carrying out the functions of control and supervision in the sphere of customs affairs.

5. The rights, duties and liability of the customs bodies in connection with these bodies' temporary storage of goods arise from the essence of obligations in accordance with the general provisions governing the storage which are envisaged by the civil legislation of the Russian Federation, with account being taken of the provisions established by this Federal Law.

6. Customs fees shall be charged for the storage of goods in a temporary storage warehouse of a customs body in accordance with Chapter 8 of this Federal Law.

Article 94. The Putting of Goods in Storage by Customs Bodies

1. Goods may be put by the customs bodies in temporary storage warehouses or temporary storage warehouses of customs bodies in the cases envisaged by Articles 233, 317 and 318 of this Federal Law.
2. A remuneration for the storage of goods to the possessor of the temporary storage warehouse shall be paid at the expense of the persons defined in Article 233 of this Federal Law.
3. Compensation for the expenses towards storage of goods to the possessor of the temporary storage warehouse shall be provided at the expense of the persons defined in Part 14 of Article 233, of Part 10 of Article 317 and of Part 12 of Article 318 of this Federal Law.
4. The amounts of expense towards the storage of goods shall be defined on the basis of the tariffs effective in the period of storage which are declared in a public offer, or are used in the conclusion of contracts for storage of the goods requiring similar storage conditions, or if no documented acknowledgement of said tariffs is available, within the documented expense incurred by the possessor of the temporary storage warehouse while storing goods.
5. If the person whose goods have been put in a temporary storage warehouse of a customs body has provided compensation for the expense towards the storage thereof, the customs body shall indemnify the expense to said person when the goods are handed out from the warehouse, within the amounts defined in accordance with Parts 3 and 4 of this article.

Chapter 15. The Declaring for Customs Purposes**Article 95. General Provisions on the Declaring for Customs Purposes**

1. Goods are subject to declaring for customs purposes in accordance with Chapter 17 of the Code of the Union and the provisions by this of Chapter if they are placed under a customs procedure, and if the customs procedure is changed or in the event of declaring for customs purposes without being placed under a customs procedure in the cases defined the Code of the Union.
2. Goods shall also be declared for customs purposes in the cases envisaged by international treaties of the Russian Federation.
3. The declaring of goods for customs purposes shall be done in electronic form.
4. The declaring of goods for customs purposes in writing is allowed in the cases envisaged by Subitems 1-5 of Item 4 of Article 104 of the Code of the Union, and in the cases defined by the Government of the Russian Federation in accordance with Item 5 of Article 104 of the Code of the Union.
5. The following may be used as a declaration concerning goods: the transport (carriage), commercial and/or other documents containing the information required for clearance of the declared goods whose total customs value does not exceed the amount equivalent to 1,000 euros in the cases defined by the Commission in accordance with Item 6 of Article 105 of the Code of the Union.
6. Other cases of, and the procedure for the use of transport (carriage), commercial and/or other documents as a declaration concerning goods and a transit declaration, and also the form of declaring shall be defined by the federal executive body carrying out the functions of state policy elaboration and normative legal regulation in the sphere of customs affairs in the cases defined by the Commission.
7. The filing of a customs declaration on a paper medium shall be accompanied with the filing thereof with the customs body in electronic form, except for the case specified in Item 6 of Article 109 of the Code of the Union.
8. When cases are defined by the Commission in accordance with Item 5 of Article 109 of the Code of the Union the federal executive body carrying out the functions of state policy elaboration and

normative legal regulation in the sphere of customs affairs may establish that the filing of a customs declaration on a paper medium is not to be accompanied with the filing thereof in electronic form.

9. In the cases envisaged by Item 5 of Article 104 of the Code of the Union the declaring shall be done in writing with a customs declaration being filed in the form of a document on a paper medium, and it shall be accompanied with the provision of the documents on the basis of which it has been filled in.

10. The preliminary information that has been provided in the form of an electronic document may be used as a transit declaration in the procedure defined by the Commission.

11. Until the realisation by the Commission of the powers envisaged by Item 7 of Article 105 of the Code of the Union the federal executive body carrying out the functions of state policy elaboration and normative legal regulation in the sphere of customs affairs has the right to define such procedure.

Article 96. The Filing of Documents When Goods Are Being Declared for Customs Purposes

1. In accordance with Article 109 of the Code of the Union the filing of a declaration concerning a goods in the form of an electronic document is not accompanied with the filing with the customs body of documents confirming the information declared in the declaration concerning the goods, except for the cases envisaged by Part 2 of this article.

2. The declarant has the right to file - before the filing of a declaration concerning the goods or after the filing of a declaration concerning the goods before the clearance of the goods - documents confirming information on the origin of the goods, the observance of bans and restrictions, unless information on such documents and/or information from them can be obtained by the customs body in accordance with Item 2 of Article 80 of the Code of the Union.

3. The federal executive body carrying out the functions of state policy elaboration and normative legal regulation in the sphere of customs affairs has the right to establish a procedure for the filing of the documents specified in Part 2 of this article.

Article 97. Term for Filing a Declaration Concerning Goods

1. The term for filing a declaration concerning goods is established by Article 110 of the Code of the Union.

2. In the cases established by Articles 101-104, 204 of this Federal Law there shall be used a special term for filing a declaration concerning goods.

Article 98. Carrying Out the Customs Operations Connected with the Filing of a Customs Declaration

1. A customs declaration shall be filed with a customs body empowered to register customs declarations.

2. The powers of a customs body to register customs declarations shall be defined by the federal executive body carrying out the functions of state policy elaboration and normative legal regulation in the sphere of customs affairs.

Article 99. Carrying Out the Customs Operations Connected with the Registration and Refusal to Register a Declaration Concerning Goods

1. The procedure for carrying out customs operations in the event of registration and refusal to register a declaration concerning goods is established by Article 111 of the Code of the Union.

2. The customs operations connected with the registration or refusal to register the declaration concerning the goods, in the event of declaring for customs purposes in electronic form shall be carried out by means or with the use of the information system of the customs bodies, except for of cases when such information system is out of order.

3. The federal executive body carrying out the functions of state policy elaboration and normative legal regulation in the sphere of customs affairs shall establish - in as much as it concerns the issues not regulated by the Commission - a procedure for the customs bodies to carry out the customs operations connected with the registration of a declaration concerning a goods or refusal to grant such registration by means of the information system of the customs bodies through the preparation of an electronic document without the participation of the customs bodies' officials.

4. If as a result of a check of the conditions of registration of a declaration concerning goods that has been filed in the form of an electronic document which is conducted by means of the information system of the customs bodies in accordance with the procedure established by the federal executive body carrying out the functions of state policy elaboration and normative legal regulation in the sphere of customs affairs a decision on registration cannot be taken by means of the information system of the customs bodies in the procedure established by the Commission, or in accordance with the procedure established by Item 3 of this article then further on the customs operations connected with the registration of the declaration concerning the goods shall be carried out by an authorised official of the customs body in accordance with Article 111 of the Code of the Union.

5. The federal executive body carrying out the functions of state policy elaboration and normative legal regulation in the sphere of customs affairs shall define the details of the procedure for realisation of the customs operations connected with the registration of a declaration concerning goods or refusal to register such declaration when the information system used by the customs bodies is out of order.

6. In the event of registration of a declaration concerning goods in accordance with Item 9 of Article 111 of the Code of the Union the term for clearance of the goods shall be counted from the time of registration of the written customs declaration.

7. The refusal to register a declaration concerning goods shall be made formal by the customs body's official with an indication of all the reasons which have served as ground for such refusal.

Article 100. The Declarant

1. The declarant of goods may be a person that meets the requirements set out in Article 83 of the Code of the Union.

2. The following may act as the declarant of goods: the Russian person being a party to the transaction concluded between Russian persons or between a Russian person and a person of another member state of the Union in the event of application of the details of declaring for customs purposes established by Articles 102 and 204 of this Federal Law on the basis of which the goods are exported from the customs territory of the Union.

3. The Russian person is the person that meets the requirements of Subitem 17 of Item 1 of Article 2 of the Code of the Union.

4. The foreign person having a branch registered (accredited) branch in the Russian Federation may act as the declarant of goods in cases when the foreign person is authorised to act as declarant in accordance with Paragraph 2 Subitem 2 of Item 1 of Article 83 of the Code of the Union, and also in cases when such foreign person moves goods across the customs border of the Union outside the framework of a transaction between a foreign person and a person of a member state of the Union, if the foreign person has the right of possessing, using and/or disposing of the goods.

Article 101. The Preliminary Declaring of Goods for Customs Purposes

1. The preliminary declaring of goods for customs purposes shall be done in the procedure established by Article 114 of the Code of the Union, in particular by means of the information system of the customs bodies without the participation of the customs bodies' officials.

2. The federal executive body carrying out the functions of state policy elaboration and normative legal regulation in the sphere of customs affairs has the right to establish the cases in which the goods in respect of which the preliminary declaring for customs purposes has been completed may

be placed (may stay) in a customs control zone located in the operating area of a customs body which is not the customs body that has registered the customs declaration.

3. The federal executive body carrying out the functions of state policy elaboration and normative legal regulation in the sphere of customs affairs has the right to establish the cases in which the preliminary declaring of goods for customs purposes when they are placed under a customs procedure, except for the customs procedure of customs transit, is compulsory.

Article 102. The Temporary Periodical Declaring of Goods for Customs Purposes

1. In the event of export from the customs territory of the Union of the goods of the Union in respect of which exact information cannot be provided as concerning the quantity and/or customs value thereof, it is allowed to do the temporary periodical declaring for customs purposes by means of filing a temporary declaration concerning the goods (temporary customs declaration).

2. In respect of the goods moved by pipeline the temporary periodical declaring for customs purposes is applicable, with account being taken of the details envisaged by Article 204 of this Federal Law.

3. The provisions of this article are also applicable when goods of the Union are declared for customs purposes in the cases envisaged by Part 2 of Article 95 of this Federal Law.

4. The use of the temporary periodical declaring of goods for customs purposes shall not relieve the declarant from the duty to observe the requirements and conditions established by the law of the Union and the legislation of the Russian Federation on customs regulation, in as much as it concerns the completeness and proper timing of the payment of customs payments, the observance of bans and restrictions, and also in as much as it concerns the observance of the terms of customs procedures and realisation of customs control.

5. In the event of temporary periodical declaring for customs purposes of exported goods of the Union bans and restrictions shall be applied as of the date of registration by the customs body a temporary declaration concerning the goods (temporary customs declaration).

6. The temporary periodical declaring of goods for customs purposes is not applicable:

- 1) if as of the date of filing of a temporary declaration concerning the goods there exist in respect of the declarant judgements - which have become final and have not been executed - in cases of administrative offences in the sphere of customs affairs;
- 2) is as of the date of filing of a temporary declaration concerning the goods the declarant has been pursuing foreign economic activity for less than one year in the period of which the import of the goods into the Russian Federation (the export of the goods from the Russian Federation) has been effectuated by the declarant less than 12 times;
- 3) in the cases established by the Government of the Russian Federation.

7. The provisions of Part 6 of this article are not applicable to the goods moved by pipeline, and also to the goods whose declarants are the persons which paid customs duties and taxes in the year preceding the date of filing of temporary declaration concerning the goods (temporary customs declaration) in an amount of over 100,000,000 roubles.

8. It is allowed to file one temporary declaration concerning a goods (temporary customs declaration) for the goods of the Union exported by one and the same person that moves the goods of the Union in accordance with the terms of one customs procedure within the framework of execution of obligations under several foreign trade contracts (in particular in accordance with the various terms of delivery, pricing and payment).

9. The provisions of Part 8 of this article shall be applied if the procedure established by the Commission for completion of the form a customs declaration concerning goods allows reference in the customs declaration to the several foreign trade contracts under which the goods are moved.

10. It is allowed to declare information in a temporary declaration concerning goods (temporary customs declaration) on the basis of the intent to export a rough quantity of the goods, a conditional customs value (appraisal) defined in accordance with the quantity of the goods planned for being

moved across the customs border of the Union, and also on the basis of the consumer properties of the goods and the pricing procedure for them as of the date of filing of a temporary declaration concerning the goods (of the temporary customs declaration) envisaged by the terms of a foreign economic transaction.

11. In the event of filing of a temporary declaration concerning goods (temporary customs declaration) there shall be used the rates of export customs duties and the official exchange rate of the foreign currency to the rouble of the Russian Federation established by the Central Bank of the Russian Federation which are effective of the date of registration of the temporary declaration concerning the goods (of the temporary customs declaration) by the customs body.

12. The export of goods in a quantity exceeding the total quantity of the goods declared in a temporary declaration concerning the goods (temporary customs declaration) is prohibited, except for the case of availability of non-drainable residues in the vehicle envisaged Subitem 1 of Item 3 of Article 94 of the Code of the Union.

13. If the declarant so wishes it is allowed to use a temporary declaration concerning a goods (temporary customs declaration) for declaring the goods, in particular classified by different codes of the Commodity Classification of Foreign Economic Activity, with an indication of one classification code in accordance with the Commodity Classification of Foreign Economic Activity in the event of placement under the customs procedure of export of the goods included in a list defined by the Government of the Russian Federation. If in respect of such goods different rates of export customs duties are established by the goods may be declared with an indication of one classification code in accordance with the Commodity Classification of Foreign Economic Activity on the condition that this classification code corresponds to the export customs duty rate of the highest level.

14. When goods are declared in accordance with Part 13 of this article information on the denominations, the classification code in accordance with the Commodity Classification of Foreign Economic Activity and the quantity of all the goods contained in one merchandise lot shall be declared by means of submitting a list of the goods. Shipment specifications, packing lists, lists or other similar documents may be used as such list. A list of goods for customs purposes shall be considered as an integral part of the temporary declaration concerning the goods (full customs declaration). Given that, the surplus of the quantity of the goods with the relevant classification code in accordance with the Commodity Classification of Foreign Economic Activity in respect of one of the denominations declared in the list within the total quantity of the goods declared in the temporary declaration concerning the goods (temporary customs declaration) shall not obstruct the departure of the given merchandise from the customs territory of the Union and/or from the Russian Federation.

15. After the actual export of goods from the customs territory of the Union and/or from the Russian Federation the declarant shall file one or several full declarations concerning the goods (full customs declarations) exported from the customs territory of the Union and/or from the Russian Federation.

16. Full declarations concerning the goods (full customs declarations) shall comprise exact information on the quantity and/or customs value of the exported goods, and also on the code of the goods in accordance with the Commodity Classification of Foreign Economic Activity.

17. It is allowed in the full declaration concerning the goods (full customs declaration) to adjust the information changing the codes of goods in accordance with the Commodity Classification of Foreign Economic Activity declared in the temporary declaration concerning the goods (temporary customs declaration):

- 1) when the goods are declared in the procedure established by Parts 13 and 14 of this article, in as much as it concerns the codes of the Commodity Classification of Foreign Economic Activity declared in the full declaration concerning the goods (full customs declaration) which are specified in the list of the goods;
- 2) in the cases envisaged by Part 28 of this article;
- 3) in the cases established by the Government of the Russian Federation.

18. In the event of filing of a full declaration concerning goods (full customs declaration) the number of denominations of goods declared in the temporary declaration concerning the goods (temporary

customs declaration) in accordance with Part 13 of this article shall correspond in the filed full declarations concerning the goods (full customs declarations) to the number of denominations of the goods which have been actually exported from the customs territory of the Union and/or from the Russian Federation.

19. The filing of one or several full declarations concerning goods (full customs declarations) shall be done within the term established by the customs body on the declarant's application in writing.

20. While setting the term envisaged by Part 19 of this article one shall take into account the term required for the actual export of the goods from the customs territory of the Union and/or from the Russian Federation, and the receipt of the information sufficient for the filing of a full declaration concerning the goods (full customs declaration). On the declarant's application in writing the customs body shall extend the term for filing a full declaration concerning the goods (full customs declaration). The maximum term for filing a full declaration concerning the goods (full customs declaration) not subject to export customs duties or to restrictions shall not exceed eight months after the date of registration a temporary declaration concerning the goods (temporary customs declaration), and for the goods which are subject to export customs duties or to restrictions said term shall not exceed six months.

21. The rates of export customs duties in the event of filing of a full declaration concerning goods (full customs declaration) shall be applied as of the date of actual export of the goods from the customs territory of the Union and/or of the Russian Federation. The date of actual export of goods is the date on which technological annotations are entered in transport (carriage) or other documents to permit the departure of the goods by the customs body located at the place of departure of the goods from the customs territory of the Union and/or of the Russian Federation.

22. The duty to pay export customs duties in respect of the goods declared in accordance with this article shall come into being for the declarant from the time of registration by the customs body of a temporary declaration concerning the goods (temporary customs declaration), and from the time of registration by the customs body of a full declaration concerning the goods (full customs declaration).

23. In the event of breach of the term for filing a full declaration concerning goods (full customs declaration) or of a default on filing it there shall be applied the official exchange rate of the foreign currency to the rouble of the Russian Federation established by the Central Bank of the Russian Federation as of the date of expiry of the maximum term established by Part 20 of this article.

24. The duty to pay export customs duties on the goods declared in accordance with this article shall be terminated for the declarant in the cases established by Article 54 of the Code of the Union.

25. Export customs duties are payable:

- 1) in the event of filing of a temporary declaration concerning goods (temporary customs declaration) - before the clearance of the goods in accordance with the declared customs procedure in the amount computed on the basis of the quantity and/or conditional customs value of exported goods declared in the temporary declaration concerning the goods (temporary customs declaration) as of the time of filing of the temporary declaration concerning the goods (temporary customs declaration);
- 2) in the event of filing of a full declaration concerning goods (full customs declaration) - simultaneously with the filing of the full declaration concerning the goods (full customs declaration) in the amount computed on the basis of the actually exported quantity of the goods and/or the customs value of the actually exported goods, with account being taken of the amounts of export customs duties paid at the filing of the temporary declaration concerning the goods (temporary customs declaration).

26. The additional payment of the amounts of export customs duties at the filing of the full declaration concerning the goods (full customs declaration) shall be done if the amount of payable export customs duties is increased as a result of adjustment of the information envisaged by this article, and/or an increase in the rate of customs duties that is applicable in accordance with Part 21 of this article, or the change of the official exchange rate of the foreign currency to the rouble of the Russian Federation established by the Central Bank of the Russian Federation as of the date of

registration of the full declaration concerning goods (full customs declaration). No penalties shall accrue if the full declaration concerning the goods (full customs declaration) is filed within the term established by Part 20 of this article.

27. In the event of a decrease in the amounts of payable export customs duties, in particular as a result of an adjustment of information in the full declaration concerning goods (full customs declaration) envisaged by this article, and/or a decrease in the rate of customs duties applicable in accordance with Part 21 of this article, or the change of the official exchange rate of the foreign currency to the rouble of the Russian Federation established by the Central Bank of the Russian Federation as of the date of registration of the full declaration concerning the goods (full customs declaration), the refund of export customs duties in as much as it concerns the surplus of the amounts under the temporary declaration concerning the goods (temporary customs declaration) over the amounts computed according to the full declarations concerning the goods (full customs declarations) shall be done in accordance with Chapter 11 of this Federal Law.

28. If in the event of use of the temporary periodical declaring of goods for customs purposes a change occurs in the information about the consignees of the goods and/or contracts, and also in another information, in particular on the classification code of the Commodity Classification of Foreign Economic Activity that is declared in a temporary declaration concerning the goods (temporary customs declaration) which do not cause a change in the rate of export customs duty and consequences in terms of imposition of bans and restrictions in respect of the exported goods then the filing by the declarant of a full declaration concerning the goods (full customs declaration) shall be done in accordance with such changes.

29. In the cases established by Part 28 of this article the number of filed full declarations concerning the goods (full customs declarations) shall not be less than the number of the foreign trade contracts under which the delivery has been actually effectuated.

30. If in the course of realisation of the customs operations connected with the clearance of the goods about which information has been declared in a temporary declaration concerning the goods the customs body has taken a decision on performance of a customs inspection or customs examination of the goods declared in the temporary declaration concerning the goods (temporary customs declaration), and/or has ordered a customs expert examination then the customs inspection, customs examination and/or the taking of samples and/or specimens for the customs expert examination shall be carried out after the clearance of the goods in accordance with the temporary declaration concerning the goods (temporary customs declaration) when actions with the goods directly meant to realise the exportation are being committed.

31. If before the expiry of the maximum term for filing a full declaration concerning goods (full customs declaration) established by Part 20 of this article the goods have not been actually exported from the territory of the Russian Federation the temporary declaration concerning the goods (temporary customs declaration) shall be withdrawn by the declarant on his application filed in the form of a document on a paper medium or an electronic document, in the procedure established by Article 106 of this Federal Law. If within said term the declarant defaults on committing the actions of withdrawing the temporary declaration concerning the goods (temporary customs declaration) the customs body shall cancel the clearance of the goods in the procedure established by Article 106 of this Federal Law.

32. The provisions of this article, except for Parts 13 and 14 shall be applied in the event of export of the products of processing of foreign goods in respect of which preliminary or incomplete information can be provided on the quantity, the consignee of the goods and/or the country of destination which is declared in a temporary declaration concerning the goods (temporary customs declaration), given the observance of the special economic measures established by Federal Law No. 281-FZ of 30 December 2006 on Special Economic Measures. Full declarations concerning the goods shall comprise exact information on the quantity, the consignee of the goods and/or the country of destination. The export of the products of processing of foreign goods in a quantity exceeding the total quantity of such products of processing declared in a temporary declaration concerning the goods (temporary customs declaration) is prohibited, except for the case of availability of non-drainable residues in the vehicle envisaged Subitem 1 of Item 3 of Article 94 of the Code of the Union.

Article 103. Details of the Declaring of the Merchandise in Non-Assembled or Disassembled Form, in Particular as an Incomplete Set or in Incomplete Form Moved Within an Established by Period of Time

1. The merchandise in non-assembled or disassembled form, in particular as an incomplete set or in incomplete form that is going to be moved in several merchandise lots within a period established by in accordance with this article may be declared (in particular by the person not being an authorised economic operator) with the indication of one classification code in accordance with the Commodity Classification of Foreign Economic Activity.

2. Before starting the declaration of a merchandise that is going to be imported or exported in non-assembled or disassembled form, in particular as an incomplete set or in incomplete form the declarant shall send to the customs house in whose operating area the merchandise is going to be declared a notice about the planned deliveries (hereinafter referred to in this article as a notice) in electronic form or in writing together with copies of a decision on classification certified by the declarant.

3. The following information shall be provided in the notice:

- 1) information about the declarant;
- 2) the number of the decision on classification and the date of issue thereof;
- 3) the planned term for import or export of the merchandise;
- 4) the whereabouts of the merchandise on the territory of the Russian Federation where it is going to be stored, installed or assembled (for an imported merchandise).

4. In the notice the declarant has the right to provide other information of significance for the purposes of customs control in respect of the imported merchandise.

5. The federal executive body carrying out the functions of control and supervision in the sphere of customs affairs shall define the form and procedure for completion of the notice on a paper medium and also its format and structure in electronic form.

6. Each separate lot of the merchandise moved in non-assembled or disassembled form, in particular as an incomplete set or in incomplete form shall be shown to the customs body at which declaring for customs purposes will be done.

7. Except as otherwise established by this part, the components of the merchandise shall be imported into the territory of the Russian Federation within the framework of one foreign economic transaction. The declaration concerning the goods shall comprise information on the components of the merchandise which are delivered to the address of one consignee when the merchandise is imported within the framework of foreign economic transaction concluded by that person, or as a contribution into the charter capital of the consignee. In the event of export of the merchandise the delivery of the components of the merchandise shall be effectuated by one consignor within the framework of a foreign economic transaction concluded by that person. The components of the merchandise may be imported into the territory of the Russian Federation within the framework of several foreign economic transactions in the cases and in the procedure which are defined by the Government of the Russian Federation.

8. The term for filing a declaration concerning the merchandise in respect of the last component of the merchandise in complete-set or completed form is established by Item 8 of Article 117 of the Code of the Union, and it may be extended by the customs body by one year on the declarant's substantiated application in writing filed before the expiry of two years after the date of registration of the declaration concerning the merchandise in respect of the first component of the merchandise.

9. If further prolongation is required the term specified in Part 8 of this article shall be extended every year on the declarant's substantiated application in writing filed before the expiry of the preceding term of prolongation.

10. The maximum term for filing a declaration concerning the merchandise in respect of the last component of the merchandise in complete-set or completed form in the case mentioned in Part 9

of this article shall not exceed six years from the date of registration of the declaration concerning the first component of such merchandise.

11. The procedure for extending the term for filing a declaration concerning the merchandise in respect of the last component of the merchandise in complete-set or completed form shall be established by the federal executive body carrying out the functions of control and supervision in the sphere of customs affairs.

12. After the entry into force of a decision on modification of a decision on classification of a merchandise in accordance with Parts 6 and 7 of Article 17 of this Federal Law declarations concerning the merchandise shall be filled in, with account being taken of the modification of the decision on classification.

13. In the cases of termination of effect of the decision on classification of a merchandise in accordance with Part 10 of Article 17 of this Federal Law penalties shall accrue and be collected for each day of deferment of the payment of the amounts of the customs duties, taxes, safeguard, anti-dumping and countervailing duties accruing under each declaration in respect of the components of the merchandise, starting from the day following the date of expiry of the term for execution of the duty to pay the customs duties, taxes, safeguard, anti-dumping and countervailing duties.

14. The details of exercise of customs control in respect of the goods whose declaring has been done in accordance with this article shall be defined by the federal executive body carrying out the functions of state policy elaboration and normative legal regulation in the sphere of customs affairs.

Article 104. Procedure for Declaring for Customs Purposes and for Carrying Out Customs Operations in Respect of the Goods Which Have Been Illegally Moved Across the Customs Border of the Union or Whose Clearance Has Not Taken Place

The federal executive body carrying out the functions of state policy elaboration and normative legal regulation in the sphere of customs affairs shall define a procedure for declaring for customs purposes and carrying out other customs operations in respect of the goods which have been illegally moved across the customs border of the Union or which have not been cleared by customs bodies in accordance with the Code of the Union, this having caused a default on the payment of customs duties and taxes or on the observance of bans and restrictions, measures for protection of the domestic market, and which have been found by customs bodies as held by the persons which have acquired these goods on the customs territory of the Union.

Chapter 16. The Clearance of Goods and the Customs Operations Connected with the Clearance of Goods

Article 105. The Clearance of Goods

1. The clearance of goods shall be effectuated by the customs bodies in accordance with Chapter 18 of the Code of the Union.

2. The federal executive body carrying out the functions of state policy elaboration and normative legal regulation in the sphere of customs affairs shall establish a procedure for the customs bodies to carry out the customs operations connected with the clearance of goods by means of the information system of the customs bodies through the preparation of an electronic document without the participation of the customs bodies' officials until such procedure is established by the Commission or in the cases established by the Commission.

3. If as a result of a check of the terms of clearance of the goods declared in declaration concerning the goods filed in the form of an electronic document that is carried out by means of the information system of the customs bodies in accordance with the procedure established by the federal executive body carrying out the functions of state policy elaboration and normative legal regulation in the sphere of customs affairs a decision on clearance cannot be taken with the use of the information system of the customs bodies then the further customs operations connected with the clearance of the goods shall be carried out by an authorised customs body's official in accordance with Article 119 of the Code of the Union.

4. The customs operations connected with the clearance of goods shall be carried out by the customs body within the period of time specified in Item 1 of Article 119 of the Code of the Union, or upon the onset of the circumstances specified in Item 3 of Article 119 of the Code of the Union, within the one working day following the date of registration of the customs declaration, or in the event of filing of a preliminary customs declaration, the date of onset of one of the circumstances specified in Item 2 of Article 119 of the Code of the Union, except as otherwise established by this Federal Law.

5. In cases when one declaration concerning goods is used to declare information about two or more merchandises the customs body shall clear the merchandises in respect of which the terms of clearance have been observed. The declarant has the right to abstain from exporting the cleared goods from the places of temporary storage until the taking of a decision on clearance of the remaining goods contained in the merchandise lot.

6. The customs body shall notify in electronic form the person doing the temporary storage of goods about the clearance of the goods. The cases and the term for notification about the clearance of goods in accordance with Item 6 of Article 118 of the Code of the Union to other persons concerned shall be defined by the federal executive body carrying out the functions of state policy elaboration and normative legal regulation in the sphere of customs affairs.

7. The procedure for and the cases of entering annotations about the clearance of goods in commercial, transport (carriage) documents or about the cancellation of the clearance of goods in the commercial, transport (carriage) documents which bear annotations on the clearance of the goods may be defined by the federal executive body carrying out the functions of control and supervision in the sphere of customs affairs.

8. Customs operations and the clearance of goods before the filing of a declaration concerning the goods shall be carried out by the customs bodies in accordance with Article 120 of the Code of the Union.

9. The federal executive body carrying out the functions of state policy elaboration and normative legal regulation in the sphere of customs affairs may define other details of the realisation of the customs operations connected with the clearance of goods before the filing of a declaration concerning the goods until they get defined by the Commission or In the cases envisaged by the Commission.

10. Until the execution by the Commission of the powers envisaged by Subitem 3 of Item 1 of Article 120 of the Code of the Union the Government of the Russian Federation has the right to define a list of the categories of goods which may be declared for clearance before the filing of a declaration concerning the goods, and the criteria to be met by the certain categories of legal entities which import such goods.

11. The customs body shall register an application for clearance of goods before the filing of a declaration concerning the goods or shall refuse to register it within one hour of the customs body's working hours from the time of filing of such application in the procedure defined by the Commission, or in respect of the issues not regulated by the Commission, in the procedure established by the federal executive body carrying out the functions of control and supervision in the sphere of customs affairs.

12. The form of, and the procedure for keeping a book of applications for clearance of goods before the filing of a declaration concerning the goods shall be defined by the federal executive body carrying out the functions of control and supervision in the sphere of customs affairs.

13. Goods may be declared for clearance before the filing of a declaration concerning the goods in accordance with customs procedure of processing on the customs territory, the customs procedure of free customs zone, the customs procedure of free warehouse, the customs procedure of temporary import (admission) without the payment of customs duties (taxes). A list of the categories of goods which may be declared for clearance before the filing of a declaration concerning the goods in accordance with the customs procedure of processing on the customs territory, the customs procedure of free customs zone, the customs procedure of free warehouse, the customs procedure of temporary import (admission) without the payment of customs duties (taxes) may be defined by

the federal executive body carrying out the functions of state policy elaboration and normative legal regulation in the sphere of customs affairs.

14. While presenting a demand for the declarant to show the merchandise the customs body shall take into account the actual whereabouts of the merchandise, the details of declaring and movement thereof across the customs border of the Union.

Article 106. Withdrawing a Customs Declaration and Cancelling the Clearance of Goods

1. The cases of, and the terms for the withdrawal of a customs declaration are established by Article 113 of the Code of the Union.

2. In the event of filing of the declarant's application for withdrawal of a customs declaration the customs body shall carry out the customs operations connected with the registration of such application within one hour of the working hours of customs body from the time of filing of the application. The registration of the application cannot be denied.

3. If the declarant has filed an application for withdrawal of a customs declaration before the clearance of goods the customs body shall issue a permission to withdraw the customs declaration or refuse to allow such withdrawal before the clearance of the goods.

4. In the event of filing of the declarant's application for withdrawal of a customs declaration after the clearance of goods the customs body shall issue a permission to withdraw the customs declaration or refuse to allow the withdrawal before or on the working day following the date of registration of the application. In the event of refusal to allow the withdrawal of the customs declaration the customs body shall inform the declarant about the reasons for the refusal, with account being taken of the provisions of Item 7 of Article 113 of the Code of the Union.

5. The customs body shall refuse to allow the withdrawal of the customs declaration, if the terms for withdrawal established by Paragraphs 2 and 3 of Item 7 of Article 113 of the Code of the Union are not observed.

6. The provisions of Part 5 of this article are not applicable in the case of withdrawal of a temporary declaration concerning goods that is filed in the event of application of the temporary periodical declaring of the goods for customs purposes in accordance with Articles 102 and 204 of this Federal Law.

7. The temporary declaration concerning a merchandise (temporary customs declaration) may be withdrawn if the merchandise has not been actually imported into the territory of the Russian Federation or has not been exported from the territory of the Russian Federation, and before the receipt of the declarant's application for withdrawal of such declaration the customs body had not established by breaches - connected with the withdrawn temporary declaration concerning the goods and causing administrative or criminal liability - of the international treaties and acts in the sphere of customs regulation, the legislation member states of the Union on customs regulation and/or the legislation member states of the Union in respect of which control over the observance thereof is vested in the customs bodies.

8. In the event of withdrawal of a customs declaration in the cases envisaged by Items 4-6 of Article 113, Item 9 of Article 116 of the Code of the Union, and also in the case envisaged by Item 10 of Article 116 of the Code of the Union the customs body shall cancel the clearance of the goods.

9. In the cases envisaged by the Commission the federal executive body carrying out the functions of state policy elaboration and normative legal regulation in the sphere of customs affairs shall define the cases and conditions in which the clearance of goods may be cancelled by the customs body on the declarant's substantiated application.

10. The procedure for realisation of the customs operations connected with the cancellation of clearance of goods, in as much as it concerns the issues not regulated by the Commission shall be defined by the federal executive body carrying out the functions of state policy elaboration and normative legal regulation in the sphere of customs affairs.

Article 107. Filing Documents after the Clearance of Goods

1. In the cases specified in Subitem 2 of Item 1 of Article 126 of the Code of the Union, if at the clearance of a merchandise it is impossible to provide the customs body with licences, certificates, permissions or other documents confirming the observance of bans and restrictions then the customs bodies shall allow - on the declarant's substantiated application - in writing or in electronic form to file such documents within 45 calendar days after the clearance of the goods. The clearance of the goods shall be done if the declarant submits an undertaking in writing or in electronic form to provide the documents within the established by term.
2. The customs bodies have the right to demand that the declarant give an undertaking to observe the restrictions established by Part 1 of this article, and also to attach lead seals and affix seals to the packing of goods, the premises where they are going to be stored until the receipt of the documents, and to take other measures ensuring the observance of said restrictions.
3. The customs bodies shall refuse to issue a permission to the provision of the documents envisaged by Part 1 of this article after the clearance of the goods, if within the one year preceding the application to the customs body the declarant has been held accountable on administrative lines for administrative offences in the sphere of customs affairs envisaged by Article 16.20 the Code of Administrative Offences of the Russian Federation.
4. About the refusal to issue a permission to provide the documents envisaged by Part 1 of this article after the clearance of the goods the declarant shall be informed by the customs body in writing or electronic form before or on the day following the date the application, with the reasons for the refusal being indicated.

Article 108. Amending Information Contained in a Declaration Concerning Goods after the Clearance of the Goods

1. The information contained in a declaration concerning goods is subject to modification after the clearance of the goods in the cases and in the procedure which are established by the Commission.
2. The making of amendments (addenda) on the declarant's initiative to the information contained in a declaration concerning goods after the clearance of the goods shall take place on an application filed with the customs body for making amendments (addenda) to the information contained in the declaration concerning the goods, or the documents envisaged by international treaties and acts in the sphere of customs regulation, if an application for making amendments (addenda) to the information contained in the declaration concerning the goods is not filed.
3. An application for making amendments (addenda) to the information contained in a declaration concerning goods, or documents shall be filed with the customs body at which the declaration is registered. Except as otherwise established by the Commission, the federal executive body carrying out the functions of state policy elaboration and normative legal regulation in the sphere of customs affairs has the right to establish the cases in which the application or the documents are filed with a customs body other than the customs body at which the declaration has been registered. The customs body shall carry out the customs operations connected with the registration of the declarant's application for making amendments (addenda) to the information contained in the declaration concerning the goods, or the documents filed by the declarant for making amendments (addenda) to the information mentioned in the declaration concerning the goods after the clearance of the goods within one hour of the working hours of customs body from the time of filing of the application or the documents.
4. Except as otherwise established by the Commission, the term for consideration by the customs body of the declarant's application for making amendments (addenda) to the information contained in the declaration concerning the goods after the clearance thereof, and the taking of a decision on the possibility of making the amendments (addenda) to the information contained in the declaration concerning the goods shall not exceed 30 calendar days after the date of registration of the application.

5. The customs body shall consider the documents for making amendments (addenda) to the information contained in the declaration concerning the goods after their clearance within three working days after the date of registration of the filing of such documents.

6. If there are no grounds established by the Commission for refusal to make amendments (addenda) to the information contained in the declaration concerning the goods the customs body shall take a decision on making the amendments (addenda) to the information contained in the declaration concerning the goods in the procedure established by international treaties and acts in the sphere of customs regulation.

7. In the cases established by the Commission the customs body shall refuse to make amendments (addenda) to the information contained in the declaration concerning the goods.

8. Before or on the working day following the date of the decision on making amendments (addenda) to the information contained in the declaration concerning the goods, or after the date of discovery of the grounds for refusal to make the amendments (addenda) to the information contained in the declaration concerning the goods according to the results of consideration of the declarant's application for making amendments (addenda) to the information contained in the declaration concerning the goods after the clearance of the goods the customs body shall inform about the decision taken the declarant in the form of an electronic document signed with an enhanced approved electronic signature with the use of the Internet or in writing on a paper medium if it is impossible to provide information by means of the Internet. If the grounds for refusal to make the amendments (addenda) to the information contained in the declaration concerning the goods are discovered according to the results of consideration of the declarant's application for making amendments (addenda) to the information contained in the declaration concerning the goods after the clearance thereof the customs body shall indicate the reasons which have served as ground for the refusal while informing the declarant.

Article 109. Term for the Clearance of Goods

1. The clearance of goods shall be completed within the term established by Items 1 and 3 of Article 119 of the Code of the Union, unless a shorter term has been established by for the clearance of goods by the Commission, this Federal Law and/or the legislation of the Russian Federation on customs regulation.

2. The procedure for establishing a shorter term for the clearance of goods in accordance with Part 1 of this article shall be defined by the Government of the Russian Federation.

3. The extension of the term for clearance of goods is allowed on a permission of the head (chief) of the customs body, or the deputy head (deputy chief) of the customs body authorised by him or the persons acting in their capacities, exclusively if:

- 1) there is the need for carrying out customs control in the form of a check of additional documents and information started before the clearance of the goods on the grounds according to Item 4 of Article 325 of the Code of the Union before the end of such check, by up to the term sufficient for clearance of the goods before the expiry of the term of their temporary storage, including the checking of documents and information, with a customs expert examination being ordered;
- 2) if the goods presented for control have not been separated into packing pieces by the type and/or by the denomination of merchandise and/or information on the packing and marking is not provided in the commercial and/or transport documents pertaining to the goods. The extension of the term for clearance of the goods shall be done in the given case on the condition that said circumstances do not allow the customs bodies to carry out the necessary operations for the purpose of establishing the compliance of the goods with information about them. The term for clearance of the goods in the given case shall be extended by the time needed by the person that has powers in respect of the goods to split the merchandise lot into specific goods, and the time required for completion of a customs inspection but in such a manner that the clearance of the goods be completed by the customs body within 10 working days after the day following the date registration of the customs declaration, or in the event of filing of a preliminary customs declaration after the date of onset of one of the circumstances specified in Item 2 of Article 119 of the Code of the Union;

- 3) if the declarant's application in writing has been filed for extension of the term for clearance of the goods in connection with the need for paying the customs duties and taxes additionally computed in accordance with a decision of the customs body before the payment of customs duties and taxes, by up to the term sufficient for the clearing of the goods to be completed by the customs body within 10 working days after the day following the date registration of the customs declaration, or in the event of filing of a preliminary customs declaration after the date of onset of one of the circumstances specified in Item 2 of Article 119 of the Code of the Union;
- 4) if the declarant has defaulted on performing under the customs body's demand for amending the information declared in the declaration before the entry of such information by up to the term sufficient for the clearance of the goods to be completed by the customs body within 10 working days after the day following the date of registration of the customs declaration, or in the event of filing of a preliminary customs declaration after the date of onset of one of the circumstances specified in Item 2 of Article 119 of the Code of the Union;
- 5) if in accordance with the provisions of the Code of the Union and of this Federal Law the clearance of the goods can be completed on the condition that a security is provided by the declarant for execution of the duty to pay customs duties, taxes, safeguard, anti-dumping and countervailing duties until the provision of said security.

4. If the term for clearance of goods is extended the customs body shall indicate the reasons on the basis of which the term for clearance of the goods is extended.

Article 110. Refusing to Clear Goods

1. The customs body shall refuse to clear goods on the grounds envisaged by Item 1 of Article 125 of the Code of the Union.
2. The refusal to clear goods shall be made formal by means of the information system of the customs body through the preparation of an electronic document or entering relevant annotations in the customs declaration on a paper medium or in the application for clearance of the goods before the filing of a declaration concerning the goods filed on a paper medium.
3. While formalising a refusal to clear goods one shall indicate all the specific reasons which have served as grounds for such refusal.
4. The customs operations connected with the refusal to clear goods shall be carried out by the customs body before the expiry of the term for clearance of the goods in the procedure defined by the Commission, or in as much as it concerns the issues not regulated by the Commission, in the procedure established by the federal executive body carrying out the functions of state policy elaboration and normative legal regulation in the sphere of customs affairs.
5. If a decision on refusal to clear goods is deemed wrongful then in the event of repeated declaring for customs purposes on the declarant's application there shall be applied the rates of customs duties and taxes, the official exchange rate of the foreign currency to the rouble of the Russian Federation established by the Central Bank of the Russian Federation and the restrictions which were in effect as of the date of registration of the initial declaration concerning the goods. Said application shall be drawn up by the declarant in an arbitrary form. If a decision on refusal to clear goods is deemed wrongful after the registration of a repeatedly filed declaration concerning the goods or after the clearance of the goods in accordance with such declaration the application shall be filed with the customs body together with application filed by the declarant for the purposes of amending the information that is repeatedly declared in the declaration concerning the goods.

Article 111. The Conditional Clearance of Goods

1. The conditionally cleared goods are goods in the cases established by Item 1 of Article 126 of the Code of the Union, and also the following goods:
 - 1) the components of a merchandise which are imported in separate merchandise lots in non-assembled or disassembled form, in particular as an incomplete set or in incomplete form, in accordance with Article 117 of the Code of the Union and Article 103 of this Federal Law, and are placed under the customs procedure of clearance for internal consumption;

- 2) other goods in the cases and in the procedure which are defined by the Government of the Russian Federation.

2. The components of a merchandise which are mentioned in Item 1 of Part 1 of this article are prohibited for being transferred to third persons, in particular by means of their being sold or alienated in another manner, except for the transfer thereof for the purposes of assembly, installation or storage, and are deemed conditionally cleared until the time when the customs body takes a decision on clearance of the last component of the merchandise in accordance with the declared customs procedure or when an amendment is made to the information contained in the declaration concerning the merchandise in respect of the components of the merchandise in accordance with Item 9 of Article 117 of the Code of the Union.

3. Documents or information on confirmation of the observance of bans and restrictions in respect of the goods which have been conditionally cleared in accordance with Subitem 2 of Item 1 of Article 126 of the Code of the Union shall be provided by the declarant in accordance with Article 107 of this Federal Law to the customs body whereby the goods have been conditionally cleared. The customs body shall accept such documents or information on an application of the declarant drawn up in an arbitrary form.

The application shall comprise the number of the declaration concerning the merchandise under which the customs body did the conditional clearance of the merchandise. On the declarant's request the customs body shall issue an acknowledgement in writing of acceptance of the documents or information.

Article 112. Suspending the Term for Clearance of the Goods Containing the Intellectual Property Items Included into the Unified Customs Register of Intellectual Property of the Member States of the Union or into the National Customs Register of Intellectual Property

1. The suspension by the customs bodies of the term for clearance of the goods containing the intellectual property items included in the unified customs register of intellectual property of the member states of the Union or in a national customs register of intellectual property (hereinafter referred to as a customs register) shall be effectuated in accordance with Chapter 18 and Article 384 of the Code of the Union.

2. On an enquiry of the right-holder or the person representing his interests or the interests of several right-holders (hereinafter referred to as a representative) the customs body shall extend the term of suspension of the term for clearance of goods by up to 10 working days in the case envisaged by Item 2 of Article 124 of the Code of the Union, and also in cases when the right-holder (his representative) needs additional time to carry out a study, expert examination of the goods for which the term for clearance thereof has been suspended.

3. A decision on suspension of the term for clearance of goods is subject to cancellation until the expiry of the term of suspension of the term for clearance of the goods in the cases established by Item 9 of Article 124 of the Code of the Union, and also, if the declarant declares the customs procedure of destruction in respect of the goods whose clearance term has been suspended, given the availability of a consent in writing of the right-holder (his representative) to the placement of the goods under the customs procedure of destruction.

Article 113. Suspending the Term for Clearance of the Goods Containing the Intellectual Property Items Not Included into the Unified Customs Register of Intellectual Property of the Member States of the Union and the Customs Register

1. The customs bodies have the right to suspend the term for clearance of the goods which contain intellectual property items and are not included in the unified customs register of intellectual property member states of the Union and the customs register in the event of discovery of the signs of a breach of the right-holder's rights to the intellectual property items which are legally protected on the territory of the Russian Federation, and if information is available about the right-holder (representative) on the territory of the Russian Federation.

2. The customs bodies have the right to request from the right-holder (representative) the information needed for executing the powers envisaged by this article.

3. The term for clearance of goods shall be suspended by seven working days. The customs body has the right to extend said term by up to 10 working days, if the right-holder (his representative) has sent an application to the customs body in writing or in electronic form for such extension, and has filed an application with the federal executive body carrying out the functions of control and supervision in the sphere of customs affairs for inclusion of the relevant intellectual property item in the customs register in accordance with Article 328 of this Federal Law.

4. Decisions on suspension of the term for clearance of goods and on extension of the term of suspension of the term for clearance of goods shall be taken by the chief of the customs body or by the person authorised by him.

5. Before or on the working day following the date of the decision on suspension of the term for clearance of the goods containing intellectual property items the customs body shall notify the declarant and the right-holder (his representative) about such decision, the reasons for, and the term of the suspension, and also shall inform the declarant about the name (surname, first name and patronymic (if any) and the whereabouts (address) of the right-holder (his representative), and the right-holder (his representative) about the name (surname, first name and patronymic (if any) and the whereabouts (address) of the declarant.

6. The declarant and the right-holder (his representative) have the right to receive information from the customs body about the goods in respect of which the decision on suspension of the term for clearance of goods has been taken - in the procedure defined by international treaties and acts in the sphere of customs regulation.

7. On the customs body's permission the declarant and the right-holder (his representative) have the right to take specimens and/or samples of the goods in respect of which the decision on suspension of the term for clearance thereof has been taken, in particular for studying them, and also to inspect, photograph or otherwise record such goods.

8. A decision on suspension of the term for clearance of goods is subject to cancellation before the expiry of the term of suspension of the term for clearance of the goods in the following cases:

- 1) if the customs body has received an application of the right-holder (his representative) for cancellation of such decision;
- 2) if the declarant declares the customs procedure of destruction of the goods whose clearance term has been suspended, given the availability of a consent in writing of the right-holder (his representative) to the destruction of the goods.

9. The measures envisaged by this article shall not be applied to the goods containing intellectual property items in respect of which measures have been earlier taken in accordance with this article or have been earlier taken in accordance with Article 124 of the Code of the Union.

SECTION IV THE CUSTOMS PROCEDURES

Chapter 17. The Customs Procedure of Clearance for Internal Consumption

Article 114. The Content and Application of the Customs Procedure of Clearance for Internal Consumption, the Terms for Placement of Goods under the Customs Procedure, the Appearance and Termination of the Duty to Pay Import Customs Duties, Taxes, Safeguard, Anti-Dumping and Countervailing Duties, the Term for the Payment Thereof, and the Calculation

1. The content and application of the customs procedure of clearance for internal consumption, the terms for placement of goods under the customs procedure, the appearance and termination of the duty to pay import customs duties, taxes, safeguard, anti-dumping and countervailing duties, the term for the payment thereof and the calculation are regulated by Chapter 20 of the Code of the Union.

2. If goods have been placed under the customs procedure of clearance for internal consumption by the customs bodies of member states of the Union the repeated placement of such goods under the customs procedure of clearance for internal consumption at their import into the Russian Federation is not required.

Chapter 18. The Customs Procedure of Export

Article 115. The Content and Application of the Customs Procedure of Export, the Terms for Placement of Goods under the Customs Procedure, the Appearance and Termination of the Duty to Pay Export Customs Duties, the Term for the Payment Thereof and the Calculation

1. The content and application of the customs procedure of export, the terms for placement of goods under the customs procedure, the appearance and termination of the duty to pay export customs duties, the term for the payment thereof and the calculation are regulated by Chapter 21 of the Code of the Union.
2. The Government of the Russian Federation may establish a shorter term within which the goods placed under the customs procedure of export in accordance with Item 5 of Article 139 of the Code of the Union have to be exported from the customs territory of the Union.

Chapter 19. The Customs Procedure of Customs Transit

Article 116. The Content and Application of the Customs Procedure of Customs Transit, the Terms for Placement of Goods under the Customs Procedure and their being used in Accordance with Such Procedure, the Effective Term of the Customs Procedure, the Appearance and Termination of the Duty to Pay Import Customs Duties, Taxes, Safeguard, Anti-Dumping and Countervailing Duties, the Term for the Payment Thereof and the Calculation

1. The content and application of the customs procedure of customs transit, the terms for placement of goods under the customs procedure and their being used in accordance with such procedure, the effective term of the customs procedure, the appearance and termination of the duty to pay import customs duties, taxes, safeguard, anti-dumping and countervailing duties, the term for the payment thereof and the calculation are regulated by Chapter 22 of the Code of the Union and this chapter.
2. The federal executive body carrying out the functions of state policy elaboration and normative legal regulation in the sphere of customs affairs may establish the details of application of the customs procedure of customs transit of the goods carried only on the territory of the Russian Federation, in particular of the foreign goods moved between the customs bodies located on the territory of the Russian Federation, and also cases if no security is provided for the execution of the duty to pay customs duties and taxes and a security for execution of the duty to pay safeguard, anti-dumping and countervailing duties in respect of such goods.

Article 117. The Place of Delivery of Goods

1. The place of delivery of goods is established by in accordance with Article 145 of the Code of the Union.
2. In the event of carriage (transportation) of goods within the territory of the Russian Federation the customs body of departure has the right to designate the place of delivery irrespective of the information available in the transport (carriage) documents, if:
 - 1) declaring for customs purposes in accordance with this Federal Law is done by a specialised customs body;
 - 2) on the territory of one member state of the Union the regime of emergency in the operating area of the customs body designated as the place of delivery has been established by or other restrictions have been introduced on the importation of certain categories of goods in accordance with the legislation of the Russian Federation;
 - 3) in other cases established by the Government of the Russian Federation.
3. In the procedure established by the federal executive body carrying out the functions of state policy elaboration and normative legal regulation in the sphere of customs affairs it is allowed to change the place of delivery of goods without the completion of the customs procedure of customs transit, if that place of delivery is located in the same customs body's operating area where the place of delivery of the goods initially designated by the customs body of departure.

Article 118. Arrival in the Place of Delivery of Goods

1. After arrival in the place of delivery of goods the carrier or the declarant of the goods placed under the customs procedure of customs transit shall file with the customs body of destination the transit declaration, and also other documents he has, if the declaring for customs purposes of the customs procedure of customs transit is done in writing, or information on the registration number of the electronic transit declaration, if the declaring for customs purposes of the customs procedure of customs transit was done in electronic form.
2. The documents mentioned in Part 1 of this article shall be filed:
 - 1) in respect of the goods carried by road and/or by air, within three hours from the time of their arrival in the place of delivery of the goods, or if the goods arrive beyond the established by working hours of the customs body, within three hours from the time of onset of the time of beginning of the working hours of that customs body;
 - 2) in respect of the goods carried by water transport and/or by rail, within 12 hours from the time of arrival in the place of delivery of the goods.
3. On behalf of the declarant the documents mentioned in Part 1 of this article maybe filed by a customs representative.
4. On behalf of the carrier the documents mentioned in Part 1 of this article may be filed by the persons acting on instructions of such carrier.
5. Within one hour from the time when the documents specified in Part 1 of this article are submitted by the carrier or by the declarant of the goods placed under the customs procedure of customs transit the customs body of destination shall register the filing of said documents and the arrival of the vehicle in the place of delivery of the goods.
6. The registration of the filing of the documents specified in Part 1 of this article, and of the arrival of the vehicle in the place of delivery of the goods shall be accompanied with the issuance to the carrier of an acknowledgement in writing of the arrival of the vehicle or with the sending to the carrier and the declarant of the customs procedure of customs transit of an acknowledgement of the arrival of the vehicle in electronic form, given the availability of information interaction with said persons.
7. The following information shall be available in the acknowledgement of arrival of the vehicle:
 - 1) the registration number of the acknowledgement of arrival of the vehicle;
 - 2) the date and time of filing of the transit declaration and other documents with the customs body of destination;
 - 3) the date and time of registration by the customs body of destination of the arrival of the vehicle in the place of delivery;
 - 4) the date and time of issuance of the acknowledgement of arrival of the vehicle;
 - 5) the name and address of the carrier;
 - 6) the number of the international carriage vehicle of the international carriage vehicle;
 - 7) the number of the transit declaration, the numbers, dates and number of the documents submitted;
 - 8) the result of customs inspection of the vehicle;
 - 9) the possibility of removal of the means of identification, and of the unloading of the goods;
 - 10) the possibility of movement of the goods from the location of the customs body of destination in a temporary storage warehouse;
 - 11) the name, address of the temporary storage warehouse and the number of the document confirming its inclusion in the register of the possessors of temporary storage warehouses;
 - 12) the date and time of putting of the goods in the temporary storage warehouse.
8. The information provided in Items 10 - 12 of Part 7 of this article, shall be provided in the acknowledgement of arrival of the vehicle if the goods are moved from the location of the customs body of destination to a temporary storage warehouse.

Article 119. Completing the Customs Procedure of Customs Transit

1. After the registration by the customs body of destination of the filing of the documents specified in Part 1 of Article 118 of this Federal Law the persons mentioned in Subitems 1 - 3 of Item 1 of Article 83 of the Code of the Union shall carry out the customs operations connected with the putting of goods in temporary storage or the declaring thereof for customs purposes:

- 1) in respect of the goods carried by road, within eight hours of the working hours of customs body after the registration of filing of the documents by the customs body of destination;
- 2) in respect of the goods carried by air, within 12 hours after the registration of filing of the documents by the customs body of destination;
- 3) in respect of the goods carried by water vessels and by rail, within 12 hours after the registration of filing of the documents by the customs body of destination, or in the event of unloading (transshipping) of the goods, within 12 hours after the completion of the operations connected with the unloading (transshipment) of the goods.

2. In respect of the goods carried by water vessels the customs operations connected with the putting of goods in temporary storage shall be carried out by the persons mentioned in Paragraph 6 of Subitem 1 and Subitem 4 of Item 1 of Article 83 of the Code of the Union.

3. The completion of the customs procedure of customs transit shall be effectuated within the term established by Item 7 of Article 151 of the Code of the Union. If the customs body takes a decision on carrying out a customs examination then on a permission in writing of the head of the head (chief) of customs body of destination or the deputy head (deputy chief) of customs body of destination authorised by him or the persons acting in their capacities the term for completion of the customs procedure of customs transit may be extended by the time required for carrying out the customs examination. The term for completion of the customs examination is one working day after the day following the date of registration of filing of the documents specified in Part 1 of Article 118 of this Federal Law, which may be extended in the procedure and in the cases envisaged by the federal executive body carrying out the functions of state policy elaboration and normative legal regulation in the sphere of customs affairs.

4. The term for completion of the customs operations specified in Part 1 of this article shall be counted from the time of completion of customs transit.

5. The federal executive body carrying out the functions of state policy elaboration and normative legal regulation in the sphere of customs affairs shall establish the following in respect of the goods carried by road, water, air and rail:

- 1) a procedure for the notification of the carrier by the customs body about the default on carrying out (about the carrying out) of the customs operations connected with the putting of the goods in temporary storage or with the declaring thereof for customs purposes at the completion of the customs procedure of customs transit by the persons specified in Subitems 1 - 3 of Item 1 of Article 83 of the Code of the Union;
- 2) the cases and the procedure in which the effect of the customs procedure of customs transit may be completed by the putting of the goods in temporary storage, the registration of a customs declaration, the clearance of the goods, the departure of the goods from the customs territory of the Union, and also the distraint of the goods by customs bodies in accordance with Chapter 51 of the Code of the Union.

6. For the authorised economic operators included in the relevant register with the issuance of a Type 2 or 3 certificate the completion of the customs procedure of customs transit shall be done with account being taken of the details defined Article 440 of the Code of the Union. In this case no acknowledgement of the vehicle's arrival shall be made.

Chapter 20. The Customs Procedure of Customs Warehouse

Article 120. The Content and Application of the Customs Procedure of Customs Warehouse, the Terms for Placement of Goods under the Customs Procedure and their being used in Accordance with Such Procedure, the Effective Term of the Customs Procedure, the Appearance and Termination of the Duty to Pay Import Customs Duties, Taxes, Safeguard, Anti-Dumping and Countervailing Duties, the Term for the Payment Thereof and the Calculation

1. The content and application of the customs procedure of customs warehouse, the terms for placement of goods under the customs procedure and their being used in accordance with such procedure, the effective term of the customs procedure, the appearance and termination of the duty to pay import customs duties, taxes, safeguard, anti-dumping and countervailing duties, the term for the payment thereof and the calculation are regulated by Chapter 23 of the Code of the Union and this chapter.
2. The application of the customs procedure of customs warehouse in respect to the goods which due to their large size or special conditions of loading, unloading and/or storage cannot be put in a customs warehouse is allowed, given the availability of the customs body's permission to store the goods in places other than customs warehouses, and of a security for execution of the duty to pay customs duties, taxes, safeguard, anti-dumping and countervailing duties in the procedure established by Chapter 10 of this Federal Law.
3. For the purpose of obtaining the permission the declarant shall send an application in the form of an electronic document or a document on a paper medium to the authorised customs body in whose operating area the goods are going to be stored after being placed under the customs procedure of customs warehouse. Such application shall be sent before the filing of a customs declaration. In the application the declarant shall indicate the denomination of the goods and their characteristics, the reasons for placement of the goods under the customs procedure of customs warehouse without putting in a customs warehouse, the exact place of storage of the goods, in particular the postal address, and also the measures which will be taken by the declarant to keep the goods safe.
4. The customs body shall issue a permission to placement of the goods under the customs procedure of customs warehouse or refuse to issue such permission within three working days after the date of the declarant's application to the customs body. The permission shall refer to the place of storage of the goods, and the need for provision of a security for execution of the duty to pay customs duties, taxes, safeguard, anti-dumping and countervailing duties. The permission shall be issued in the form of an electronic document or of a document on a paper medium.
5. The customs body has the right to refuse issuing a permission to store goods in places other than customs warehouses only in the following cases:
 - 1) the availability of a debt owing as payment of customs duties, taxes, safeguard, anti-dumping and countervailing duties;
 - 2) prior to the date of the application to the customs body the person has been held accountable on administrative lines twice or more times within one year for the administrative offences in the sphere of customs affairs envisaged by Part 1 of Article 16.9, Articles 16.13, 16.14 and Parts 2 and 3 of Article 16.23 the Code of Administrative Offences of the Russian Federation.
6. The person that has put goods under the customs procedure of customs warehouse and that is storing them in places other than customs warehouses shall render reports to the customs bodies about the goods being in storage, in accordance with Article 13 of this Federal Law.
7. The forms, formats and structures of the application for storage of goods in places other than customs warehouses and of the customs body's decision on the results of consideration said application shall be defined by the federal executive body carrying out the functions of control and supervision in the sphere of customs affairs.

Article 121. The Operations Carried Out with the Goods Placed under the Customs Procedure of Customs Warehouse

1. A list of the operations carried out with the goods placed under the customs procedure of customs warehouse is defined by Article 158 of the Code of the Union.
2. If in accordance with Item 2 of Article 158 of the Code of the Union a permission of the customs body is required for realisation of operations with the goods placed under the customs procedure of customs warehouse such permission shall be issued on an application of the person concerned sent in the form of an electronic document or of a document on a paper medium, on the date of the application.
3. The permission shall be issued in the form of an electronic document or of a document on a paper medium. Refusal to issue a permission is allowed only in cases when the completion of operations with the goods can result in modification of their characteristics connected with the change of the code in accordance with the Commodity Classification of Foreign Economic Activity.
4. The forms, formats and structures of the application for realisation of operations with the goods placed under the customs procedure of customs warehouse and of the customs body's decision on the results of consideration of said application shall be defined by the federal executive body carrying out the functions of control and supervision in the sphere of customs affairs.

Article 122. Terminating the Effect of the Customs Procedure of Customs Warehouse

1. The effect of the customs procedure of customs warehouse shall be terminated before the expiry of the effective term of the customs procedure envisaged Article 157 of the Code of the Union, upon the onset of the circumstances envisaged by Item 1 of Article 161 of the Code of the Union, and also upon the onset of the circumstances defined by the Government of the Russian Federation.
2. Any person that may act as declarant in accordance with Article 83 of the Code of the Union has the right to carry out the customs operations required for the completion of the customs procedure of customs warehouse in accordance with international treaties and acts in the sphere of customs regulation.
3. in respect of the goods which are being stored in a customs warehouse the customs procedure of destruction may be declared by the possessor of the customs warehouse.

Chapter 21. The Customs Procedure of Processing on the Customs Territory

Article 123. The Content and Application of the Customs Procedure of Processing on the Customs Territory, the Terms for Placement of Goods under the Customs Procedure and their being used in Accordance with Such Procedure, the Effective Term of the Customs Procedure, the Appearance and Termination of the Duty to Pay Import Customs Duties, Taxes, Safeguard, Anti-Dumping and Countervailing Duties, the Term for the Payment Thereof and the Calculation

1. The content and application of the customs procedure of processing on the customs territory, the terms for placement of goods under the customs procedure and their being used in accordance with such procedure, the effective term of the customs procedure, the appearance and termination of the duty to pay import customs duties, taxes, safeguard, anti-dumping and countervailing duties, the term for the payment thereof and the calculation are regulated by Chapter 24 of the Code of the Union and this chapter.
2. For the purpose of placement of goods under the customs procedure of processing on the customs territory a customs declaration shall be filed by the person that has obtained a permission to process the goods on the customs territory that is envisaged by Article 127 of this Federal Law, or by the person that can directly realise the operations of processing of the goods and that may act as the declarant of the goods in accordance with Article 83 of the Code of the Union.
3. For the purposes of application of this chapter the Russian person concerned means a legal entity or an individual businessman.

Article 124. Identifying Foreign Goods in the Products of Processing Thereof

1. For the purposes of identification of foreign goods in the products of processing thereof one shall use the methods mentioned in Article 167 of the Code of the Union.
2. The acceptability of the declared method of identification shall be established by the customs body at the issuance of a permission to process the goods on the customs territory, with account being taken of the characteristic features and/or the nature of the goods and the performed operations of processing of the goods.
3. If the method of identification of foreign goods in the products of processing thereof offered by the declarant is deemed by the customs body unacceptable then the customs body has the right to determine on its own the method of identification of foreign goods in the products of processing thereof.
4. For the purposes of identifying foreign goods in the products of processing thereof in accordance with Paragraph 6 of Article 167 of the Code of the Union the declarant may submit to the customs body exercising control over the use of the customs procedure of processing on the customs territory production, bookkeeping and taxation accounting documents, provided they contain information on the use of the foreign goods placed under the customs procedure of processing on the customs territory in the technological process whereby the operations of making the products of processing are carried out.
5. If for the purposes of identification of foreign goods in the products of processing there have been used the methods envisaged by Paragraph 6 of Article 167 of the Code of the Union, and the foreign goods which coincide in terms of denomination, code according to the Commodity Classification of Foreign Economic Activity, quality and technical characteristics have been placed under the customs procedure of processing on the customs territory in several lots then the identification of the foreign goods in the products of processing thereof may be effectuated on the basis of the assumption that the foreign goods placed under said customs procedure on earlier dates were the first to be used for the processing thereof.

Article 125. The Effective Term of the Customs Procedure of Processing
on the Customs Territory

1. The effective term of the customs procedure of processing on the customs territory is the term for processing of goods that is specified in the permission to process the goods on the customs territory.
2. The term for processing of goods shall be defined by the person that receives the permission to process the goods on the customs territory, and it shall be agreed upon with the customs body in the course of consideration of the application for processing of the goods on the customs territory.
3. The term for processing of goods shall be defined within the term established by Item 3 of Article 168 of the Code of the Union.
4. The term for processing of goods may be extended within the term specified in Part 3 of this article on a substantiated application of the person that has received a permission to process the goods on the customs territory filed by such person with the customs body exercising customs control over the observance of the conditions for placement of the goods under the customs procedure of processing on the customs territory and the conditions for use of the goods in accordance with such customs procedure, in writing or in the form of an electronic document signed with an enhanced approved electronic signature at least 10 working days before the expiry of the term of processing of the goods specified in the permission to process the goods on the customs territory.
5. The customs body shall consider an application for extension of the term of processing of goods on the customs territory within 10 working days, and notify about the extension of the term for processing of the goods or about the refusal extend it in writing or in the form of an electronic document signed with the enhanced approved electronic signature of an authorised official of the customs body.

6. The customs body has the right to refuse extending the term for processing, if the person that has obtained the permission to process the goods on the customs territory does not observe the terms for placement of the goods under the customs procedure of processing on the customs territory, and the terms for using them in accordance with such customs procedure which are established by Chapter 24 of the Code of the Union, the legislation of the Russian Federation on customs regulation, and also if the application for extension of the term of processing of the goods on the customs territory has been filed after the expiry of the term for processing of the goods.

7. The customs body's refusal to extend the term for processing of goods shall comprise a substantiation of the reasons for the refusal.

8. If the term for processing of goods gets extended the effective term of the customs procedure of processing on the customs territory shall be extended.

Article 126. The Rates of Output of the Products of Processing

1. The rates of output of the products of processing shall be defined by the person that receives a permission to process goods on the customs territory on the basis of the actual technological process whereby the operations of processing envisaged by Article 166 of the Code of the Union are carried out, and be agreed upon with the customs body in the course of consideration of the application for a permission to process the goods on the customs territory and/or when amendments are made to the permission to process the goods on the customs territory.

2. When agreement is being sought on the rates of output of the products of processing account shall be taken of statements of expert organisations, and also of the federal executive bodies authorised by the Government of the Russian Federation based on the actual technological process whereby the operations of processing of the goods are carried out.

3. Given the observance of the conditions established by Item 2 of Article 169 of the Code of the Union, the federal executive bodies authorised by the Government of the Russian Federation may establish standard rates of output of the products of processing which are not subject to approval by the customs body.

Article 127. The Permission to Process Goods on the Customs Territory

1. A document on the terms for processing of goods on the customs territory envisaged by Article 168 of the Code of the Union is a permission to process the goods on the customs territory.

2. In the event of lack of information on the value of foreign goods, the products of processing, residues and waste in the permission to process the goods on the customs territory the relevant value ranges shall be indicated.

3. If as of the date of a person's filing an application for a permission to process goods on the customs territory such person does not have information on the documents confirming the right of possessing, using and/or disposing of the goods such information shall be provided in the permission to process the goods on the customs territory in the procedure envisaged Article 129 of this Federal Law at least one working day before the declaring of the foreign goods for customs purposes in accordance with customs procedure of processing on the customs territory.

4. The form of the permission to process goods on the customs territory, a procedure for filling it in, a procedure for issuing such permission to process goods in as much as it concerns the issues not regulated by this Federal Law shall be established by the federal executive body carrying out the functions of state policy elaboration and normative legal regulation in the sphere of customs affairs.

5. The format and structure of a permission to process goods on the customs territory shall be defined by the federal executive body carrying out the functions of control and supervision in the sphere of customs affairs.

Article 128. Issuing a Permission to Process Goods on the Customs Territory

1. A permission to process goods on the customs territory may be obtained by any Russian person concerned, in particular the one that does not directly carry out the operations of processing of the goods, which may be in keeping with Article 83 of the Code of the Union the declarant in respect of the foreign goods specified in a permission to process the goods, the foreign person having a branch registered in the Russian Federation, in particular the one that does not directly carry out the operations of processing of the goods, if such person has placed the goods under the special customs procedure, and the processing operations means the repair of the goods (hereinafter referred to as "the person concerned").

2. For the purpose of getting a permission to process goods on the customs territory the person concerned shall file an application for processing of the goods on the customs territory in the form of a document on a paper medium or an electronic document signed with an enhanced approved electronic signature with the customs body in whose operating area it has been registered as a taxpayer in accordance with the legislation of the Russian Federation on taxes and fees.

3. It is allowed to file an application for processing of goods on the customs territory with the customs body in whose operating area a branch - formed in accordance with the legislation of the Russian Federation - of the person concerned is located, if said person or the person directly carrying out the operations of processing of the goods have their production facilities in the same region.

4. The following information shall be provided in an application for processing of goods on the customs territory:

- 1) on the applicant (the declarant);
- 2) on the person(s) which are going to directly carry out the operations of processing of the goods;
- 3) on the foreign goods intended for processing, the products of processing thereof, and also on waste and residues (a description, the code in accordance with the Commodity Classification of Foreign Economic Activity, the quantities thereof in basic or additional units of measurement in accordance with the Commodity Classification of Foreign Economic Activity, the value or a value range);
- 4) on goods of the Union in respect of which the legislation member states of the Union has established by the rates of export customs duties ensuring the realisation of the technological process of processing of foreign goods (a description, the code in accordance with the Commodity Classification of Foreign Economic Activity, the quantity thereof);
- 5) on the operations of processing of the foreign goods, on the methods and term for completion thereof;
- 6) on the location of the production facilities used to carry out the operations of processing of the goods;
- 7) on the rate(s) of output of the products of processing;
- 8) on the methods of identification of the foreign goods in the products of processing thereof;
- 9) on the term for processing of the goods;
- 10) on replacement of the foreign goods with equivalent goods of the Union;
- 11) on the possibility of further commercial use of the waste;
- 12) on the documents confirming the right of possessing, using and/or disposing of the foreign goods;
- 13) on the customs body (customs bodies) at which the foreign goods are going to be placed under the customs procedure of processing on the customs territory and such customs procedure is going to be completed;
- 14) on the production losses (a description, the code accordance with the Commodity Classification of Foreign Economic Activity, and the quantities thereof in in basic or additional units of measurement in accordance with the Commodity Classification of Foreign Economic Activity).

5. The following may be used as an application for processing of goods on the customs territory: a declaration concerning the goods placed under the customs procedure of processing on the customs territory, if the purpose of application of such customs procedure is the repair of the goods, and also in other cases defined by the Commission.

6. The application for processing of goods on the customs territory shall be filed together with documents confirming the information it contains.

7. The customs body shall consider the application for processing of goods on the customs territory and the documents attached thereto within 15 calendar days from the date of its registration by the customs body in the established by procedure.

8. The customs body has the right to request documents confirming the information envisaged by Part 4 of this article from third persons, and also from state bodies. Said bodies shall provide the requested documents within 10 calendar days after the date of receipt of such inquiry.

9. The customs body has the right to extend the term for consideration of the application for processing of goods on the customs territory to up to 30 working days.

10. If a declaration concerning the goods placed under the customs procedure of processing on the customs territory is used as an application for processing of the goods on the customs territory the term for consideration of such application shall not exceed the term for clearance of goods established by Article 119 of the Code of the Union.

11. The customs body shall refuse to issue a permission to process goods on the customs territory if while filing an application for processing the goods on the customs territory the person did not observe the terms for placement of goods under the customs procedure of processing on the customs territory established by international treaties and acts in the sphere of customs regulation and the legislation of the Russian Federation on customs regulation, and also if the customs body has taken a decision on refusal to approve the rates of output of the products of processing and/or the term for processing of the goods.

12. The customs body's refusal to issue a permission to process goods on the customs territory shall comprise a substantiation of the grounds for the refusal.

13. The customs body shall notify the declarant about the refusal to give a permission to process the goods on the customs territory in the form of a document on a paper medium or an electronic document signed with the enhanced approved electronic signature of the customs body's authorised official.

14. The form of an application for processing of goods on the customs territory and the procedure for filling it in shall be established by the federal executive body carrying out the functions of state policy elaboration and normative legal regulation in the sphere of customs affairs.

15. The format and structure of an application for processing of goods on the customs territory, and of a notice about the refusal to issue a permission to process goods on the customs territory shall be defined by the federal executive body carrying out the functions of control and supervision in the sphere of customs affairs.

Article 129. Amending a Permission to Process Goods on the Customs Territory

1. If necessary, on an application of the person that has received a permission to process goods on the customs territory amendments or addenda may be made in an issued permission to process goods on the customs territory by the customs body which does not contravene international treaties and acts in the sphere of customs regulation and the legislation of the Russian Federation on customs regulation.

2. An application for amending a permission to process goods on the customs territory shall be filed by the person that has received said permission with the customs body exercising control over the observance of the terms for placement of the goods under the customs procedure of processing on the customs territory, and the terms for the use thereof in accordance with such customs procedure, in the form of a document on a paper medium or an electronic document signed with the enhanced approved electronic signature of the person that has received the permission to process the goods on the customs territory.

3. The customs body shall consider the application for making amendments to the permission to process the goods on the customs territory within 10 working days, or if the information envisaged by Item 12 of Part 4 of Article 128 of this Federal Law is provided, within three working days after the date of its registration by the customs body in the established by procedure, and in the event of consent shall enter the declared amendments in the permission to process the goods on the customs territory.

4. If there is the need for provision of additional information or for an expert examination the term for consideration of the application for making amendments to the permission to process the goods on the customs territory shall be suspended, and be resumed after the date on which the customs body receives documents, or information, or the results of the expert examination.

5. The customs body's refusal to amend a permission to process goods on the customs territory shall comprise a substantiation of the grounds for the refusal.

6. The customs body shall notify the person that has obtained the permission to process the goods on the customs territory about the refusal to amend the permission to process the goods on the customs territory in the form of a document on a paper medium or an electronic document signed with the enhanced approved electronic signature of the customs body's authorised official.

7. The forms of an application for making amendments to a permission to process goods on the customs territory, and of customs body's refusal to make amendments to a permission to process goods on the customs territory shall be defined by the federal executive body carrying out the functions of state policy elaboration and normative legal regulation in the sphere of customs affairs.

8. The formats and structures of an application for making amendments to a permission to process goods on the customs territory, and of the customs body's refusal to make amendments to a permission to process goods on the customs territory shall be defined by the federal executive body carrying out the functions of control and supervision in the sphere of customs affairs.

Article 130. Transferring a Permission to Process Goods on the Customs Territory to Another Person

1. Within the effective term of the customs procedure of processing on the customs territory the person that has obtained a permission to process goods on the customs territory may transfer it on the customs body's permission to another Russian person, provided the person undertakes to further observe the terms for placement of the goods under the customs procedure of processing on the customs territory and the terms for the use thereof established by international treaties and acts in the sphere of customs regulation, and the legislation of the Russian Federation on customs regulation in accordance with the transferred permission to process the goods on the customs territory.

2. The person transferring the permission to process the goods on the customs territory shall file an application for transfer of the permission to process the goods on the customs territory in the form of a document on a paper medium or an electronic document signed with an enhanced approved electronic signature with the customs body that exercises customs control over the observance of the terms for placement of the goods under the customs procedure of processing on the customs territory, and the terms for the use thereof established by international treaties and acts in the sphere of customs regulation and the legislation of the Russian Federation on customs regulation.

3. Attached to the application for transfer of the permission to process the goods on the customs territory shall be a report on the observance of the terms for the use of the customs procedure of processing on the customs territory established by international treaties and acts in the sphere of customs regulation and the legislation of the Russian Federation on customs regulation for the period during which the goods were used by the person that transfers the permission to process the goods on the customs territory in accordance with the customs procedure of processing on the customs territory.

4. In the event of transfer of a permission to process goods on the customs territory the person that delivers such permission shall pay import customs duties, taxes, safeguard, anti-dumping and countervailing duties, if within the period of use of the customs procedure of processing on the customs territory the events causing the duty to pay them took place.

5. The person that has accepted a permission to process goods on the customs territory enjoys the rights and has the duty to observe the terms for placement of foreign goods under the customs procedure of processing on the customs territory, and for the use thereof in accordance with such customs procedure which are established by international treaties and acts in the sphere of customs regulation and the legislation of the Russian Federation on customs regulation from the date of the customs body's decision on transfer thereto of the permission to process the goods on the customs territory.

6. The form of an application for transfer of a permission to process goods on the customs territory, a procedure for the transfer thereof shall be established by the federal executive body carrying out the functions of state policy elaboration and normative legal regulation in the sphere of customs affairs.

7. The format and structure of an application for transfer of a permission to process goods on the customs territory shall be defined by the federal executive body carrying out the functions of control and supervision in the sphere of customs affairs.

Article 131. Withdrawing and Cancelling a Permission to Process Goods on the Customs Territory

1. The permission to process the goods on the customs territory may be withdrawn by the customs body if:

- 1) a decision has been taken by the Commission according to which the placement of the goods specified in the permission to process goods on the customs territory under the customs procedure of processing on the customs territory is prohibited;
- 2) the declarant does not observe the terms for placement of goods under the customs procedure of processing on the customs territory and for the use thereof in accordance with such customs procedure established by international treaties and acts in the sphere of customs regulation and the legislation of the Russian Federation on customs regulation;
- 3) when it was received information was declared concerning the foreign goods, the products of processing thereof, residues and waste and output rates which have lead to the understatement of the amounts of import customs duties, taxes, safeguard, anti-dumping and countervailing duties;
- 4) the person that obtained the permission to process the goods on the customs territory has not placed the foreign goods under the customs procedure of processing on the customs territory within two years after the date of issue thereof by a customs body.

2. Before the taking of a decision on the withdrawal of the permission to process the goods on the customs territory the customs body shall send to the declarant a notice in the form of an electronic document signed with an enhanced approved electronic signature about the possible withdrawal of the permission to process the goods on the customs territory with an indication of the reasons for the withdrawal.

3. Unless within 10 working days after the date of receipt of the notice the declarant takes measures for eliminating the causes of the withdrawal of the permission to process the goods on the customs territory envisaged by Items 2 and 3 of Part 1 of this article, the permission shall be withdrawn by the customs body.

4. The customs body's decision on withdrawal of a permission to process goods on the customs territory shall be effective from the date of taking thereof by the customs body.

5. The customs body's decision on the withdrawal of a permission to process goods on the customs territory taken in accordance with Item 1 of Part 1 of this article shall be effective from the date of entry into force of the relevant decision of the Commission.

6. In the event of withdrawal of a permission to process goods on the customs territory the placement of foreign goods under the customs procedure of processing on the customs territory in accordance with the withdrawn permission for processing is prohibited.

7. In respect of the foreign goods placed under the customs procedure of processing on the customs territory before the withdrawal of a permission to process the goods on the customs territory under

Item 1 of Part 1 of this article, which had been processed or not processed as of the date of the withdrawal of such permission it is allowed to complete said customs procedure in accordance with Chapter 24 of the Code of the Union.

8. In the event of withdrawal of a permission to process goods on the customs territory under Items 2 and 3 of Part 1 of this article within 10 calendar days the declarant shall complete the customs procedure of processing on the customs territory in respect of the foreign goods which were placed under this customs procedure, and had not been processed as of the date of withdrawal of said permission, in the procedure established by Chapter 24 of the Code of the Union and this chapter.

9. In respect of the foreign goods which were placed under the customs procedure of processing on the customs territory, and had been processed as of the date of withdrawal of the permission to process the goods on the customs territory, it is allowed to complete the customs procedure of processing on the customs territory in the procedure established by Chapter 24 of the Code of the Union and this chapter.

10. A permission to process goods on the customs territory shall be cancelled by the customs body if the terms for using the goods in accordance with the customs procedure of processing on the customs territory established by Subitem 3 of Item 2 of Article 164 of the Code of the Union are not observed.

11. The customs body's decision on cancellation of a permission to process goods on the customs territory shall be effective from the date of issue of the permission to process the goods on the customs territory.

12. The following is prohibited from the date of the customs body's decision on cancellation of a permission to process the goods on customs territory:

- 1) the placement of the foreign goods specified in the cancelled permission to process the goods on the customs territory under the customs procedure of processing on the customs territory;
- 2) the export of goods from the customs territory of the Union as the products of processing, residues and waste specified in the cancelled permission to process the goods on the customs territory in accordance with the customs procedure of export.

13. In the event of cancellation of a permission to process goods on the customs territory within 10 calendar days after the date of the decision on cancellation the declarant shall change the customs procedure of processing on the customs territory to the customs procedure of clearance for internal consumption in respect of the foreign goods placed under the customs procedure of processing on the customs territory, and if such change is impossible due to the existence of bans or restrictions in respect of said goods at the placement thereof under the customs procedure of clearance for internal consumption the declarant within 10 calendar days after the date of the decision on cancellation shall pay import customs duties, taxes, safeguard, anti-dumping and countervailing duties and change the customs procedure of processing on the customs territory to a customs procedure implying the export of the goods to a destination outside the territory of the Union or the destruction thereof.

14. In respect of the goods exported from the customs territory of the Union as the products of processing in accordance with a cancelled permission to process the goods on the customs territory the declarant shall pay export customs duties, taxes, safeguard, anti-dumping and countervailing duties within 10 calendar days after the date of the decision on the cancellation.

15. If the customs body's decision on withdrawal or cancellation of a permission to process goods on the customs territory has been deemed wrongful such permission is subject to reinstatement.

16. In the event of reinstatement of a permission to process goods on the customs territory the effective term of the customs procedure of processing on the customs territory shall be resumed from the date of entry into force of the decision on deeming wrongful the customs body's decision on the withdrawal or cancellation of the permission to process the goods on the customs territory.

17. The procedure for withdrawal or cancellation of a permission to process goods on the customs territory, the procedure for reinstatement thereof in the cases established by Parts 15 and 16 of this article shall be defined by the federal executive body carrying out the functions of state policy elaboration and normative legal regulation in the sphere of customs affairs.

18. The format and structure of a notice of withdrawal or cancellation of a permission to process goods on the customs territory, of the customs body's decision withdrawal, cancellation and reinstatement of the permission for processing on the customs territory shall be defined by the federal executive body carrying out the functions of control and supervision in the sphere of customs affairs.

Article 132. Replacing Foreign Goods with Equivalent Goods (Equivalent Compensation)

1. The replacement - on the customs body's permission - of the foreign goods placed under the customs procedure of processing on the customs territory with equivalent goods (equivalent compensation) is allowed in accordance with Article 172 of the Code of the Union.

2. Reference to the permission for equivalent compensation shall be made by the customs body in the permission to process the goods on the customs territory.

3. If the replacement of foreign goods with equivalent goods (equivalent compensation) has been permitted then the export the products of processing received from the equivalent goods is allowed until the import of the foreign goods into the customs territory of the Union, this being indicated in the permission to process the goods on the customs territory. In this case, the term for importation of the foreign goods shall be defined by the person that has received (is receiving) the permission to process the goods on the customs territory by agreement with the customs body within the term agree upon with the customs body for processing of the goods on the customs territory.

4. The procedure and terms for the replacement of foreign goods with equivalent goods (equivalent compensation) shall be defined by the Government of the Russian Federation.

Article 133. Keeping Record of Goods in the Event of Application of the Customs Procedure of Processing on the Customs Territory. Reporting on the Application of the Customs Procedure of Processing on the Customs Territory

1. The declarant, and also the person which are carrying out the operations of processing of the foreign goods placed under the customs procedure of processing on the customs territory shall keep record of such goods, the products of processing thereof as well as waste and residues.

2. Record shall be kept in accordance with the provisions of the legislation of the Russian Federation on bookkeeping and accounting for taxation purposes.

3. If within the effective term of the customs procedure of processing on the customs territory the same foreign goods are imported in several merchandise lots then record of such goods for customs purposes shall be kept on the basis of the assumption that the goods imported earlier had been the first to be used in the manufacture of the products of processing.

4. The rule envisaged by Part 3 of this article is not applicable if the method of identification of foreign goods in the products of processing thereof established by in the permission to process goods on the customs territory envisages the need for comparing a specific foreign merchandise with the product of processing for the making of which that foreign merchandise has been used.

5. The declarant has the right to refuse to use the rule envisaged by Part 3 of this article, if it is incompatible with his bookkeeping methods used to keep record of goods.

6. The person that has obtained a permission to process goods on the customs territory shall do the following within the term established by in the permission to process the goods on the customs territory for processing of the goods at least once in three calendar months from the date of placement of foreign goods (the first lot of such goods) under the customs procedure of processing on the customs territory until the completion of the effect of that customs procedure: file reports with the customs body exercising customs control over the observance of the terms for placement

of the goods under the customs procedure of processing on the customs territory and the terms for using the goods in accordance with such customs procedure containing information on compliance with the terms for placement of the foreign goods under the customs procedure of processing on the customs territory and for the use thereof in accordance with such customs procedure.

7. If foreign goods are imported into the Russian Federation in several merchandise lots the final check of the quantity of the foreign goods placed under the customs procedure of processing on the customs territory, the made products of processing as well as the waste and residues specified in the permission to process the goods on the customs territory shall be done by the customs body within 30 calendar days after the date of submitting to the customs body of reports on the final check of the quantity of the products of processing, waste and residues.

8. Reports on the final check of the quantity of the products of processing, the waste and residues shall be submitted to the customs body within 30 calendar days after the date of expiry of the effective term of the customs procedure of processing on the customs territory.

9. The form of the reports mentioned in Part 8 of this article, and procedure for submitting them to the customs body shall be established by the federal executive body carrying out the functions of state policy elaboration and normative legal regulation in the sphere of customs affairs.

Article 134. Completing, Suspending and Terminating the Customs Procedure of Processing on the Customs Territory

1. The completion, suspension and termination of the customs procedure of processing on the customs territory shall be effectuated in the procedure established by Article 173 of the Code of the Union.

2. When the products of processing and/or the foreign goods which have not been subjected to the operations of processing are placed under the customs procedure of clearance for internal consumption customs duties and taxes shall be paid, with account being taken of the details established by Article 174 of the Code of the Union.

Chapter 22. The Customs Procedure of Processing Outside the Customs Territory

Article 135. The Content and Application of the Customs Procedure of Processing Outside the Customs Territory, the Terms for Placement of Goods under the Customs Procedure and for the Use Thereof in Accordance with Such Procedure, the Effective Term of the Customs Procedure, the Appearance and Termination of the Duty to Pay Customs Duties and Taxes, the Term for the Payment Thereof and the Calculation

1. The content and application of the customs procedure of processing outside the customs territory, the terms for placement of goods under the customs procedure and for the use thereof in accordance with such procedure, the effective term of the customs procedure, the appearance and termination of the duty to pay export customs duties, the term for the payment thereof and the calculation are regulated by Chapter 25 of the Code of the Union and this chapter.

2. For the purpose of placing goods of the Union under the customs procedure of processing outside the customs territory a customs declaration shall be filed by the person that has received the permission to process the goods outside the customs territory that is envisaged by Article 139 of this Federal Law.

3. In the cases envisaged by Part 3 of Article 55 of this Federal Law no security is required for execution of the duty to pay export customs duties when goods of the Union are placed under the customs procedure of processing outside the customs territory.

4. For the purposes of application of this chapter the Russian person concerned means a legal entity or an individual businessman.

Article 136. The Effective Term of the Customs Procedure of Processing
outside the Customs Territory

1. The effective term of the customs procedure of processing outside the customs territory is the term for processing of goods specified in the permission to process the goods outside the customs territory.

2. The term for processing of goods shall be defined by the person that receives a permission to process the goods outside the customs territory, within the term established by Item 3 of Article 181 of the Code of the Union, and it shall be agreed upon with the customs body in the course of consideration of the application for processing of the goods outside the customs territory.

3. The term for processing of goods may be extended within the term established by Part 2 of this article, on a substantiated application of the person that has received the permission to process the goods outside the customs territory filed by such person with the customs body exercising customs control over the observance of the terms for placing goods under the customs procedure of processing outside the customs territory and the terms for using goods in accordance with such customs procedure, in the form of a document on a paper medium or an electronic document signed with the enhanced approved electronic signature of the person that has received the permission to process the goods outside the customs territory, at least 10 working days before the expiry of the term for processing of the goods specified in the permission to process the goods outside the customs territory.

4. The customs body shall consider an application for extension of the term of processing of goods outside the customs territory within 10 working days and inform about the extension of the term for processing of the goods outside the customs territory or about the refusal to extend it in writing or in the form of an electronic document signed with the enhanced approved electronic signature of the customs body's authorised official.

5. The customs body has the right to refuse to extend the term for processing of goods outside the customs territory, if the person that has obtained the permission to process the goods outside the customs territory does not observe the terms for placement of goods under the customs procedure of processing outside the customs territory and the terms for using them in accordance with such customs procedure established by Chapter 25 of the Code of the Union, the legislation of the Russian Federation on customs regulation, and also if the application on extension of the term of processing of goods outside the customs territory has been filed after the expiry of the term for processing of the goods.

6. The customs body shall refuse to extend the term for processing of goods when the conditions established by Items 4 and 5 of Article 63 of the Code of the Union are not observed, if the goods of the Union were placed under the customs procedure of processing outside the customs territory with the provision of a security for execution of the duty to pay export customs duties and taxes.

7. The customs body's refusal to extend the term for processing of goods shall comprise a substantiation of the grounds for the refusal.

8. If the term for processing of goods is extended the effective term of the customs procedure of processing outside the customs territory shall be extended.

Article 137. Identifying Goods of the Union in the Products of Processing Thereof

1. For the purposes of identification of goods of the Union in the products of processing thereof there shall be used the methods mentioned in Article 180 of the Code of the Union.

2. The acceptability of the declared method of identification of the goods exported from the customs territory of the Union for processing outside the customs territory in the products of processing thereof shall be established by the customs body with account being taken of the characteristic features and/or nature of the goods and the performed operations of processing of the goods.

3. If the customs body deems unacceptable the method of identification of goods of the Union in the products of processing thereof offered by the declarant the customs body has the right to designate on its own a method for the identification.

Article 138. The Rates of Output of the Products of Processing

1. The rates of output of the products of processing of goods outside the customs territory shall be defined by the person that receives a permission to process the goods outside the customs territory depending on the actual conditions in which the goods are going to be processed, and be approved by the customs body course of consideration of the application for processing of the goods outside the customs territory, except for the case envisaged by Part 3 of this article.

2. While approving the rates of output of the products of processing the customs body shall take into account statements of expert organisations, and also of the federal executive bodies authorised by the Government of the Russian Federation based on the specific technological process of accomplishment of the operations of processing of the goods outside the customs territory.

3. If the conditions established by Item 2 of Article 182 of the Code of the Union and the federal executive bodies authorised by the Government of the Russian Federation are observed standard rates of output of the products of processing may be established.

Article 139. The Permission to Process Goods outside the Customs Territory

1. The document on the terms for processing of goods outside the customs territory envisaged by Article 181 of the Code of the Union is a permission to process the goods outside the customs territory.

2. The permission to process goods outside the customs territory shall comprise the information established by Article 181 of the Code of the Union.

3. If information on the value the products of processing is not available in the permission to process goods outside the customs territory the relevant value ranges shall be indicated.

4. In the event of lack of information on the documents confirming the right of possessing, using and/or disposing of the goods such information shall be provided in the permission to process the goods outside the customs territory before or on the date of declaring the goods in accordance with the customs procedure of processing outside the customs territory.

5. The form of a permission to process goods outside the customs territory, the procedure for filling it in, the procedure for handing out such permission in as much as it concerns the issues not regulated by this Federal Law shall be established by the federal executive body carrying out the functions of state policy elaboration and normative legal regulation in the sphere of customs affairs.

6. The format and structure of a permission to process goods outside the customs territory shall be defined by the federal executive body carrying out the functions of control and supervision in the sphere of customs affairs.

Article 140. Issuing a Permission to Process Goods Outside the Customs Territory

1. A permission to process goods outside the customs territory may be obtained by any Russian person concerned which under Article 83 of the Code of the Union may be the declarant of the goods of the Union placed under the customs procedure of processing outside the customs territory (hereinafter referred to in this article as "person concerned").

2. For the purpose of getting a permission to process goods outside the customs territory the person concerned shall file an application for processing of the goods outside the customs territory in writing or in the form of an electronic document signed with an enhanced approved electronic signature with the customs body in whose operating area it has been registered as a taxpayer in accordance with the legislation of the Russian Federation on taxes and fees.

3. The application for processing of goods outside the customs territory shall comprise information:

- 1) on the applicant (the declarant);
- 2) on the person(s) which is/are going to carry out the operations of processing of the goods;
- 3) on the goods of the Union intended for processing, the products of the products of processing thereof (a description, the code in accordance with the Commodity Classification of Foreign Economic Activity, the quantity thereof in basic or additional units of measurement in accordance with the Commodity Classification of Foreign Economic Activity, and the value thereof);
- 4) on the operations of processing of the goods, on the methods of, and the term for completion thereof;
- 5) on the location of the production facilities to be used to carry out the operations of processing of the goods;
- 6) on the rate(s) of output of the products of processing;
- 7) on the methods of identification of the goods in the products of processing thereof;
- 8) on the term for processing of the goods;
- 9) on the replacement of the products of processing with equivalent foreign goods;
- 10) on the documents confirming the right of possessing, using and/or disposing of the goods;
- 11) on the customs body (customs bodies) at which the goods are going to be placed under the customs procedure of processing outside the customs territory, and such customs procedure is going to be completed.

4. The application for processing of goods outside the customs territory shall be filed together with documents confirming the information it comprises.

5. The customs body shall consider an application for processing of goods outside the customs territory and the documents attached thereto within 15 working days after the date of registration of the application for processing of the goods outside the customs territory in the established by procedure.

6. The customs body has the right to request the documents confirming the information mentioned in Part 3 of this article from third persons, and also from state bodies.

7. Said persons shall provide the requested documents within 10 working days after the date of receipt of the request.

8. Given that, the customs body has the right to extend the term for consideration of the application to up to 30 working days after the date of its registration.

9. If a declaration concerning the goods placed under the customs procedure of processing outside the customs territory is used as an application for processing of the goods outside the customs territory the term for consideration of such application shall not exceed the term for clearance according to the declaration concerning the goods established by Article 119 of the Code of the Union.

10. If the purpose of placing goods under the customs procedure of processing outside the customs territory is the repair thereof a customs declaration may be used as an application for processing of the goods outside the customs territory. The term for consideration of such application shall not exceed the term for clearance according to the declaration concerning the goods established by Article 119 of the Code of the Union.

11. The customs body shall refuse to issue a permission to process goods outside the customs territory if at the filing of the application for processing of the goods outside the customs territory the concerned did not observe the terms for placement of goods under the customs procedure of processing outside the customs territory established by international treaties and acts in the sphere of customs regulation, the legislation of the Russian Federation on customs regulation, and also if the customs body has taken a decision on refusal to approve the rates of output of the products of processing and/or the term of processing of the goods.

12. The customs body's refusal to issue a permission to process goods outside the customs territory shall comprise a substantiation of the reasons for it.

13. The customs body shall notify the applicant about the refusal to issue a permission to process the goods outside the customs territory in the form of a document on a paper medium or an electronic document signed with the enhanced approved electronic signature of the customs body's authorised official.

14. The form of the application for processing of goods outside the customs territory and the procedure for filling it in shall be established by the federal executive body carrying out the functions of state policy elaboration and normative legal regulation in the sphere of customs affairs.

15. The format and structure of the application for processing outside the customs territory, of the notice about the refusal to issue a permission to process goods outside the customs territory shall be defined by the federal executive body carrying out the functions of control and supervision in the sphere of customs affairs.

Article 141. Amending a Permission to Process Goods Outside the Customs Territory

1. If necessary, amendments and addenda not contravening international treaties and acts in the sphere of customs regulation, the legislation of the Russian Federation on customs regulation may be introduced in an issued permission to process goods outside the customs territory by the customs body on an application of the person that has received the permission to process the goods outside the customs territory.

2. The application for amending a permission to process goods outside the customs territory shall be filed by the person that has received such permission with the customs body exercising control over the observance of the terms for placing the goods under the customs procedure of processing outside the customs territory and the conditions of use thereof in accordance with such customs procedure, in writing or in the form of an electronic document signed with an enhanced approved electronic signature.

3. The customs body shall consider an application for making amendments to a permission to process goods outside the customs territory within 10 working days, or an application for making amendments to the information envisaged by Item 10 of Part 3 of Article 140 of this Federal Law within three working days, and if it agrees it shall introduce the declared amendments or addenda in the permission to process the goods outside the customs territory.

4. The customs body's refusal to amend a permission to process goods outside the customs territory shall comprise a substantiation of the grounds for the refusal.

5. The customs body shall notify the person that has obtained the permission to process the goods outside the customs territory about the refusal in the form of a document on a paper medium or an electronic document signed with the enhanced approved electronic signature of the customs body's authorised official.

6. The forms of an application for making amendments to a permission to process goods outside the customs territory, of the customs body's refusal to make amendments to a permission to process goods outside the customs territory shall be established by the federal executive body carrying out the functions of state policy elaboration and normative legal regulation in the sphere of customs affairs.

7. The forms, formats and structures of an application for making amendments to a permission to process goods outside the customs territory, of the customs body's notice about the refusal to amend a permission to process goods outside the customs territory shall be defined by the federal executive body carrying out the functions of control and supervision in the sphere of customs affairs.

Article 142. Withdrawing and Cancelling a Permission to Process Goods Outside the Customs Territory

1. The permission to process goods outside the customs territory may be withdrawn by the customs body:

- 1) if during its effective term a decision was taken by the Commission according to which the placement of the goods specified in the permission to process the goods outside the customs territory under the customs procedure of processing outside the customs territory was prohibited;
- 2) if the declarant does not observe the terms for placement of goods under the customs procedure of processing outside the customs territory established by international treaties and acts in the sphere of customs regulation and the legislation of the Russian Federation on customs regulation;
- 3) if when it was being received the data was declared in respect of the goods of the Union, the products of processing thereof, the rates of output which has led to the understatement of amounts of customs duties and taxes, except for the case specified in Part 9 of this article;
- 4) if the person that has obtained the permission to process the goods outside the customs territory has not placed goods of the Union under the customs procedure of processing outside the customs territory within two years after the date of issue thereof by the customs body.

2. Before the taking of a decision on withdrawal of a permission to process goods outside the customs territory the customs body shall send a notice to the declarant in the form of an electronic document signed with an enhanced approved electronic signature about the possible withdrawal of the permission to process the goods outside the customs territory with an indication of the reasons for the withdrawal.

3. Unless within 10 working days after the date of receipt of the notice the declarant takes measures for eliminating the reasons for the withdrawal of the permission to process the goods outside the customs territory envisaged by Items 2 and 3 of Part 1 of this article said permission shall be withdrawn by the customs body.

4. The customs body's decision on the withdrawal of the permission to process the goods outside the customs territory taken in accordance with Item 1 of Part 1 of this article shall be effective from the date of entry into force of the relevant decision of the Commission.

5. The customs body's decision on the withdrawal of the permission to process the goods outside the customs territory taken in accordance with Item 2 or 3 of Part 1 of this article shall be effective from the date of the customs body's decision on withdrawal of the permission to process the goods outside the customs territory.

6. In the event of withdrawal of the permission to process the goods outside the customs territory in accordance with Item 1 of Part 1 of this article the placement of the goods of the Union under the customs procedure of processing outside the customs territory is prohibited, and in respect of the goods placed under the customs procedure of processing outside the customs territory before the withdrawal of such permission it is allowed to complete said customs procedure in accordance with Chapter 25 of the Code of the Union.

7. In the event of withdrawal of the permission to process the goods outside the customs territory in accordance with Items 2 and 3 of Part 1 of this article the placement of the goods of the Union under the customs procedure of processing outside the customs territory in accordance with the withdrawn permission to process the goods outside the customs territory is prohibited.

8. Within 10 calendar days after the date of withdrawal of a permission to process the goods outside the customs territory the declarant shall place under the customs procedure of re-import or of clearance for internal consumption the goods of the Union which have been earlier placed under the customs procedure of processing outside the customs territory whose products of processing as of the date of withdrawal of the permission to process the goods outside the customs territory had not been placed under the customs procedure of re-import or clearance for internal consumption.

9. A permission to process goods outside the customs territory shall be cancelled by the customs body, if when it was received unreliable information was declared concerning the goods of the Union, the products of processing thereof or output rates.

10. The customs body's decision on cancellation of a permission to process goods outside the customs territory shall be effective from the date of issue of the permission to process the goods outside the customs territory.

11. From the date of the customs body's decision on cancellation of a permission to process goods outside the customs territory it is prohibited:

- 1) to place under the customs procedure of processing outside the customs territory the goods of the Union specified in the cancelled permission to process the goods outside the customs territory;
- 2) to import into the customs territory of the Union as the products of processing of the goods specified in the cancelled permission to process the goods outside the customs territory.

12. In the event of cancellation of a permission to process goods outside the customs territory within 10 calendar days after the date of the customs body's decision on cancellation the declarant shall place under the customs procedure of export the goods which have been earlier placed under the customs procedure of processing outside the customs territory.

13. The following is payable on the goods placed as the products of processing under the customs procedure of clearance for internal consumption: the amounts of import customs duties, taxes, safeguard, anti-dumping and countervailing duties in full on the basis of the quantity or the customs value of said goods.

14. The amounts of import customs duties, taxes, safeguard, anti-dumping and countervailing duties are payable on the goods placed as the products of processing under the customs procedure of re-import.

15. If the customs body's decision on withdrawal or cancellation of a permission to process goods outside the customs territory has been recognised as wrongful, such permission to process the goods is subject to reinstatement. In the event of reinstatement of a permission to process goods outside the customs territory the effective term of the customs procedure of processing outside the customs territory shall be resumed from the date of entry into force of the decision on deeming wrongful the customs body's decision on the withdrawal or cancellation of the permission to process the goods outside the customs territory.

16. The procedure for the withdrawal or cancellation of a permission to process goods outside the customs territory, the procedure for reinstatement of a permission to process goods outside the customs territory in the case envisaged by Part 15 of this article shall be established by the federal executive body carrying out the functions of state policy elaboration and normative legal regulation in the sphere of customs affairs.

17. The formats and structures of a notice on the withdrawal or cancellation of a permission to process goods outside the customs territory, of the customs body's decisions on withdrawal, cancellation and reinstatement of a permission to process goods outside the customs territory shall be defined by the federal executive body carrying out the functions of control and supervision in the sphere of customs affairs.

Article 143. Replacing the Products of Processing with Foreign Goods

1. On the customs body's permission it is allowed to replace the products of processing with foreign goods in accordance with Article 183 of the Code of the Union.

2. If the purpose of processing of goods is the warranty (gratuitous) repair made within the warranty period the customs bodies shall allow the replacement of the products of processing with equivalent foreign goods if:

- 1) the foreign person which directly carries out the operations of processing in accordance with the permission to process the goods confirms the need for replacement of the products of processing with equivalent foreign goods;
- 2) the possibility of replacement of the products of processing with equivalent foreign goods is envisaged by a contract or the manufacturer's warranty;
- 3) the equivalent foreign goods are imported into the Russian Federation in accordance with the customs procedure of re-import within the effective term of the customs procedure of processing outside the customs territory specified in the permission to process the goods outside the customs territory.

3. The replacement of the products of processing with equivalent foreign goods is prohibited if at the initial importation of the foreign goods into the customs territory of the Union and the placement thereof under the customs procedure of clearance for internal consumption account was taken of the availability of the defect (defects) which have caused the gratuitous repair of these goods.

4. If the replacement of the products of processing with equivalent foreign goods is permitted with the use of the provisions of Item 2 of Article 183 of the Code of the Union then for the purposes of completing the customs procedure of processing outside the customs territory the goods of the Union intended for processing shall be exported from the Russian Federation off the customs territory of the Union within the effective term of the customs procedure of processing outside the customs territory specified in the permission to process the goods outside the customs territory counted from the date of import of the equivalent of foreign goods into the Russian Federation.

5. The person concerned shall refer to the replacement of the products of processing with equivalent foreign goods in the application for processing of the goods outside the customs territory in accordance with Item 9 of Part 3 of Article 140 of this Federal Law.

6. The declarant shall attach documents confirming compliance with Part 2 of this article to the application for processing of goods outside the customs territory.

7. Reference to the permission to replace the products of processing with equivalent foreign goods shall be made by the customs body in the permission to process the goods outside the customs territory.

8. If the need occurs for replacing the products of processing with equivalent foreign goods after the receipt of a permission to process the goods outside the customs territory the person concerned that has obtained the permission to process the goods outside the customs territory shall file an application with the customs body for replacement of the products of processing with equivalent foreign goods that is drawn up in the form of a document on a paper medium or an electronic document signed with the enhanced approved electronic signature of an authorised person, complete with the reasons for the need to replace the products of processing with equivalent foreign goods.

9. Attached to the application for replacement of the products of processing with equivalent foreign goods shall be documents confirming the information available in such application and the observance of the terms set out in Part 2 of this article.

10. The application for replacement of the products of processing with equivalent foreign goods shall be considered by the customs body within three working days.

11. If a positive decision on the possibility of replacement of the products of processing with equivalent foreign goods is taken the customs body shall make relevant addenda to the permission to process the goods outside the customs territory.

12. The customs body's decision about the refusal to issue a permission to replace the products of processing with foreign goods shall comprise a substantiation of the reasons for the refusal. The person that has obtained the permission to process the goods outside the customs territory shall be notified by the customs body about said decision in the procedure defined by the federal executive body carrying out the functions of control and supervision in the sphere of customs affairs.

13. If a declaration concerning goods is used as a permission to process the goods outside the customs territory then a permission to replace the products of processing with equivalent foreign goods shall be issued by the customs body in the form of a separate document.

14. The form of the document specified in Paragraph 1 of this part shall be established by the federal executive body carrying out the functions of state policy elaboration and normative legal regulation in the sphere of customs affairs.

15. The format and structure of the document specified in Part 13 of this article, and also the procedure for issuing it shall be established by the federal executive body carrying out the functions of control and supervision in the sphere of customs affairs.

16. The procedure for replacement of the products of processing with equivalent foreign goods in the cases not envisaged by Part 2 of this article shall be defined by the Government of the Russian Federation.

Article 144. Reporting on the Use of the Customs Procedure of Processing
outside the Customs Territory

1. The person that has obtained a permission to process goods outside the customs territory shall do the following at least once in three calendar months from the date of placement of foreign goods (the first lot of such goods) under the customs procedure of processing outside the customs territory until the end of the effect of that customs procedure shall provide reports to the customs body as comprising information on the compliance with the terms for placement of the goods of the Union under the customs procedure of processing outside the customs territory, and for their being used in accordance with such customs procedure.

2. If the products of processing are imported into the Russian Federation in several merchandise lots the final reconciliation of the quantity of the exported goods of the Union and the imported products of processing specified in the permission to process the goods outside the customs territory shall be done by the customs body within 30 calendar days after the date on which a report on the final reconciliation of the quantity the products of processing is filed with the customs body.

3. The form of, and the procedure for submitting to the customs body reports shall be established by the federal executive body carrying out the functions of state policy elaboration and normative legal regulation in the sphere of customs affairs.

Article 145. Completing the Customs Procedure of Processing Outside the Customs Territory

1. Before or on the date of expiry of the effective term of the customs procedure of processing outside the customs territory the products of processing and the goods which have not been subjected to the operations of processing shall be placed under the customs procedure of re-import, clearance for internal consumption or export (except for the cases in which in accordance with the legislation of the Russian Federation said goods are subject to mandatory re-import into the Russian Federation) in the procedure and on the terms established by the Code of the Union.

2. The products of processing may be placed under the customs procedure of re-import or clearance for internal consumption in one or several lots (shipments).

3. When the products of processing are placed under the customs procedure of clearance for internal consumption import customs duties shall be paid in the procedure established by Article 186 of the Code of the Union, and taxes shall be computed in accordance with the legislation of the Russian Federation on taxes and fees, with account being taken of the provisions of Paragraph 2 of Item 5 of Article 186 of the Code of the Union.

4. The calculation and payment of export customs duties in cases when the goods placed under the customs procedure of processing outside the customs territory are placed under the customs procedure of export shall be effectuated with account being taken of the details established by Article 187 of the Code of the Union.

5. Interest is payable on the amounts of export customs duties paid (collected) in accordance with Item 5 of Article 185 of the Code of the Union, as if a respite were granted for said amounts for the payment thereof.

6. Interest is payable on the amounts of the export customs duties paid (collected) on the goods which have not been subjected to the operations of processing outside the customs territory of the Union and are being (have been) placed under the customs procedure of export, as if a respite were granted for said amounts for the payment thereof.

7. The interest envisaged by this article shall be computed and paid in the procedure established by Article 34 of this Federal Law.

Chapter 23. The Customs Procedure of Processing for Internal Consumption

Article 146. The Content and Application of the Customs Procedure of Processing for Internal Consumption, the Terms for Placement of Goods under the Customs Procedure, and for the Use Thereof in Accordance with Such Procedure, the Effective Term of the Customs Procedure, the Appearance and Termination of the Duty to Pay Import Customs Duties, Taxes, Safeguard, Antidumping and Countervailing Duties, Term for the Payment Thereof and the Calculation

1. The content and application of the customs procedure of processing for internal consumption, the terms for placement of goods under the customs procedure and for the use thereof in accordance with such procedure, the effective term of the customs procedure, the appearance and termination of the duty to pay import customs duties, taxes, safeguard, anti-dumping and countervailing duties, the term for the payment thereof and the calculation are regulated by Chapter 26 of the Code of the Union and this chapter.
2. A list of the goods in respect of which it is allowed to apply the customs procedure of processing for internal consumption shall be defined by the Government of the Russian Federation.
3. For the placement of goods under the customs procedure of processing for internal consumption a customs declaration shall be filed by the person that has received the permission to process the goods for internal consumption that is envisaged by Article 150 of this Federal Law.
4. For the purposes of application of this chapter the Russian person concerned means a legal entity or an individual businessman.

Article 147. Identifying Foreign Goods in the Products of Processing Thereof

1. For the purposes of identification of foreign goods in the products of processing thereof one shall use the methods mentioned in Article 192 of the Code of the Union.
2. The acceptability of the method of identification of foreign goods in the products of processing thereof declared by the person that receives a permission to process the goods for internal consumption shall be established by the customs body with account being taken of the characteristic features and/or nature of the goods, and the operations of processing thereof which take place.
3. If the method identification of foreign goods in the products of processing thereof offered by the declarant is deemed unacceptable by the customs body the customs body has the right to designate on its own a method for identification of the foreign goods in the products of processing thereof.
4. For identification of foreign goods in the products of processing thereof in accordance with Paragraph 6 of Article 192 of the Code of the Union the declarant may provide the customs body exercising control over the use of the customs procedure of processing for internal consumption with production, bookkeeping and taxation accounting documents on the condition that they contain information on the use of the foreign goods placed under the customs procedure of processing for internal consumption in the technological process whereby the operations of making the products of processing are realised.
5. If for the purposes of identification of foreign goods in the products of processing thereof the methods envisaged by Paragraph 6 of Article 192 of the Code of the Union have been used, and the foreign goods which coincide in terms of denomination or code in accordance with the Commodity Classification of Foreign Economic Activity, quality and technical characteristics were placed under the customs procedure of processing for internal consumption in several lots, the identification of foreign goods in the products of processing thereof may be effectuated on the basis of the assumption that the foreign goods placed under said customs procedure earlier have been used first for processing.

Article 148. The Effective Term of the Customs Procedure of Processing for Internal Consumption

1. The effective term of the customs procedure of processing for internal consumption is the term for processing of the goods specified in a permission to process the goods for internal consumption (hereinafter referred to in this article as the term for processing of goods).
2. The term for processing of goods shall be defined by the person that receives a permission to process the goods for internal consumption, and it shall be agreed upon with the customs body in the course of consideration of the application for processing of the goods for internal consumption.
3. The term for processing of goods shall be defined within the term established by Item 3 of Article 193 of the Code of the Union.
4. The term for processing of goods may be extended within the term specified in Part 3 of this article, on the substantiated application of the person that has received a permission to process the goods for internal consumption filed by such person with the customs body exercising customs control over the observance of the terms for placing goods under the customs procedure of processing for internal consumption and the terms for using goods in accordance with such customs procedure, in writing or in the form of an electronic document signed with an enhanced approved electronic signature at least 10 working days before the expiry of the term for processing of the goods specified in the permission to process the goods for internal consumption.
5. The customs body shall consider an application for extension of the term of processing of goods within 10 working days after the date of its registration by the customs body in the established by procedure, and shall inform about the extension of the term of processing of goods or about the refusal to extend it in writing or in the form of an electronic document signed with the enhanced approved electronic signature of the customs body's authorised official.
6. The customs body has the right to refuse extending the term for processing of goods in cases when the person that has obtained a permission to process the goods for internal consumption does not observe the terms for placement of goods under the customs procedure of processing for internal consumption and the terms for using them in accordance with such customs procedure established by Chapter 26 of the Code of the Union, the legislation of the Russian Federation on customs regulation, and also if the application for extension of the term for processing of the goods has been filed after the expiry of the term for processing of the goods.
7. The customs body's refusal to extend the term for processing of goods shall comprise a substantiation of the grounds for the refusal.
8. In the event of extension of the term for processing of the goods the effective term of the customs procedure of processing for internal consumption shall be extended.

Article 149. The Rates of Output of the Products of Processing

1. The rates of output of the products of processing shall be defined by the person that receives a permission to process the goods for internal consumption, on the basis of the actual technological process whereby the operations of processing of the goods envisaged by Article 191 of the Code of the Union are realised, and be agreed upon with the customs body in the course of consideration of the application for a permission to process the goods for internal consumption.
2. While agreement is being reached on the rates of output of the products of processing account shall be taken of statements of expert organisations, and also of the federal executive bodies authorised by the Government of the Russian Federation based on the actual technological process whereby the operations of processing of the goods are realised.
3. Given the observance of the terms established by Item 2 of Article 194 of the Code of the Union, the federal executive bodies authorised by the Government of the Russian Federation may establish standard rates of output of the products of processing which are not subject to approval by the customs body.

Article 150. The Permission to Process Goods for Internal Consumption

1. The document on the terms for processing of goods for internal consumption envisaged by Article 193 of the Code of the Union is a permission to process the goods for internal consumption.
2. The permission to process goods for internal consumption shall comprise the information established by Article 193 of the Code of the Union.
3. In the event of lack of information on the value of foreign goods, the products of processing, residues and waste in the permission to process the goods for internal consumption the relevant value ranges shall be provided.
4. An issued permission to process goods for internal consumption is not subject to transfer to another person.
5. The form of a permission to process goods for internal consumption, the procedure for filling it in, the procedure for issuance of such permission to process the goods in as much as it concerns the issues not regulated by this Federal Law shall be established by the federal executive body carrying out the functions of state policy elaboration and normative legal regulation in the sphere of customs affairs.
6. The format and structure of a permission to process goods for internal consumption shall be established by the federal executive body carrying out the functions of control and supervision in the sphere of customs affairs.

Article 151. Issuing a Permission to Process Goods for Internal Consumption

1. A permission to process goods for internal consumption may be obtained by any Russian person concerned, in particular the one that does not directly carrying out the operations of processing of the goods, which under Article 83 of the Code of the Union may act as the declarant of the foreign goods specified in the permission to process the goods for internal consumption (hereinafter referred to in this article as a person concerned).
2. For the purpose of getting a permission to process goods for internal consumption the person concerned shall file an application for processing of the goods for internal consumption in writing or in the form of an electronic document signed with an enhanced approved electronic signature with the customs body in whose operating area it has been registered as a taxpayer in accordance with the legislation of the Russian Federation on taxes and fees.
3. It is allowed to file an application for processing of goods for internal consumption with the customs body in whose operating area a branch - formed in accordance with the legislation of the Russian Federation - of the person concerned is located, if the production facilities of said person or of the organisation directly carrying out the operations of processing of the goods are located in the same region.
4. The application for processing of goods for internal consumption shall comprise information:
 - 1) on the person concerned (the declarant);
 - 2) on the person(s) that will directly carry out the operations of processing;
 - 3) on the foreign goods intended for processing, and the products of processing thereof, and also on waste and residues (a description, the code in accordance with the Commodity Classification of Foreign Economic Activity, the quantity thereof in basic or additional units of measurement in accordance with the Commodity Classification of Foreign Economic Activity, the value or the range thereof);
 - 4) on the operations of processing of the goods, on the methods and term for completion thereof;
 - 5) on the location of the production facilities with the use of which the operations of processing of the goods are realised;
 - 6) on the rate(s) of output of the products of processing;
 - 7) on the methods of identification of foreign goods in the products of processing thereof;
 - 8) on the term for processing of the goods;
 - 9) on the possibility of further commercial use of waste;

- 10) on the documents confirming the right of possessing, using and/or disposing of the goods;
- 11) on the customs body (customs bodies) at which the foreign goods are going to be placed under the customs procedure of processing for internal consumption, and such customs procedure is going to be completed.

5. The application for processing of goods for internal consumption shall be filed together with documents confirming the information it contains.

6. The customs body shall consider the application for processing of goods for internal consumption and the documents attached thereto within 15 working days after the date of registration by the customs body of the application for processing of the goods for internal consumption in the established by procedure.

7. The customs body has the right to request from third persons, and also from state bodies the documents confirming the information mentioned in Part 4 of this article. Said persons shall provide the requested documents within 10 working days after the date of receipt of the inquiry.

8. Given that, the customs body has the right to extend the term for consideration of the application for processing of goods for internal consumption to up to 30 working days after the date of acceptance thereof.

9. The customs body shall refuse to issue a permission to process goods for internal consumption, if at the filing of the application for processing of the goods for internal consumption the person concerned did not observe the terms for placement of goods under the customs procedure of processing for internal consumption established by international treaties and acts in the sphere of customs regulation, the legislation of the Russian Federation on customs regulation, and also if the customs body takes a decision on refusal to approve the rates of output of the products of processing of goods and/or the term for processing of the goods.

10. The customs body's refusal to issue a permission to process goods for internal consumption shall comprise a substantiation of the grounds for the refusal.

11. The customs body shall notify the declarant about said refusal in writing or in the form of an electronic document signed with the enhanced approved electronic signature of the customs body's authorised official.

12. The form of the application for processing of goods for internal consumption and the procedure for filling it in shall be established by the federal executive body carrying out the functions of state policy elaboration and normative legal regulation in the sphere of customs affairs.

13. The format and structure of the application for processing of goods for internal consumption and of the customs body's notice about the refusal to issue a permission to process goods for internal consumption shall be defined by the federal executive body carrying out the functions of control and supervision in the sphere of customs affairs.

Article 152. Amending a Permission to Process Goods for Internal Consumption

1. If necessary, the customs body may make amendments may be made to an issued permission to process goods for internal consumption as not contravening international treaties and acts in the sphere of customs regulation as well as the legislation of the Russian Federation on customs regulation on an application of the person that has received the permission to process the goods for internal consumption.

2. The application for making amendments to a permission to process goods for internal consumption shall be filed by the person that has received such permission with the customs body exercising control over the observance of the terms for placing goods under the customs procedure of processing for internal consumption and the conditions for the use thereof in accordance with such customs procedure, in writing or in the form of an electronic document signed with an enhanced approved electronic signature.

3. The customs body shall consider an application for making amendments to a permission to process goods for internal consumption within 10 working days, and if it agrees it shall enter the declared amendments in the permission to process the goods for internal consumption.

4. The customs body's refusal make amendments to a permission to process goods for internal consumption shall comprise a substantiation of the grounds for the refusal.

5. The customs body shall notify about the refusal the person that has obtained the permission to process the goods for internal consumption in writing or in the form of an electronic document signed with the enhanced approved electronic signature of the customs body's authorised official.

6. The forms of an application for making amendments to a permission to process goods for internal consumption, and of the customs body's refusal to make amendments to a permission to process goods for internal consumption shall be established by the federal executive body carrying out the functions of state policy elaboration and normative legal regulation in the sphere of customs affairs.

7. The format and structure of an application for making amendments to a permission to process goods for internal consumption, and of the customs body's refusal to make amendments to a permission to process goods for internal consumption shall be defined by the federal executive body carrying out the functions of control and supervision in the sphere of customs affairs.

Article 153. Withdrawing and Cancelling a Permission to Process Goods for Internal Consumption and Resuming the Effect Thereof

1. A permission to process goods for internal consumption may be withdrawn by the customs body if:

- 1) the declarant does not observe the terms for placement of goods under the customs procedure of processing for internal consumption and for the use thereof in accordance with such customs procedure established by international treaties and acts in the sphere of customs regulation and the legislation of the Russian Federation on customs regulation;
- 2) when it was being received the information was declared in respect of the foreign goods, the products of processing thereof, residues and waste and output rates whose declaration has lead to the understatement of the amounts of customs duties, except for the case specified in Part 7 of this article;
- 3) the person that has obtained the permission to process the goods for internal consumption has not placed goods under the customs procedure of processing for internal consumption in the two years from the date of issue thereof by the customs body.

2. Before the taking of a decision on withdrawal of a permission to process goods for internal consumption the customs body shall send to the declarant a notice in the form of a document on a paper medium or an electronic document signed with an enhanced approved electronic signature about the possible withdrawal of the permission to process the goods for internal consumption with an indication of the reasons for the withdrawal. Unless within 10 working days after the date of receipt of said notice the declarant takes measures for elimination of the reasons for the withdrawal of the permission to process the goods for internal consumption, such permission shall be withdrawn by the customs body.

3. The customs body's decision on the withdrawal of a permission to process goods for internal consumption shall be effective from the date of the customs body's decision on the withdrawal of the permission to process the goods for internal consumption.

4. In the event of withdrawal of a permission to process goods for internal consumption the placement of foreign goods under the customs procedure of processing for internal consumption in accordance with the withdrawn permission for processing is prohibited.

5. In the event of withdrawal of a permission to process goods for internal consumption the declarant within 10 calendar days after the date of the withdrawal shall place under the customs procedure of clearance for internal consumption the foreign goods which have been earlier placed under the customs procedure of processing for internal consumption, and have not been processed as of the date of withdrawal of said permission.

6. In respect of the foreign goods which were placed under the customs procedure of processing for internal consumption, and have been processed as of the date of withdrawal of the permission to process the goods for internal consumption it is allowed to complete the customs procedure of processing for internal consumption in the procedure established by Chapter 26 of the Code of the Union.

7. A permission to process goods for internal consumption shall be cancelled by the customs body, if the terms for use of the goods in accordance with customs procedure of processing for internal consumption established by Subitem 3 of Item 2 of Article 189 of the Code of the Union are not observed.

8. The customs body's decision on cancellation of a permission to process goods for internal consumption shall be effective from the date of issue of the permission to process the goods for internal consumption.

9. From the date of the decision on cancellation of a permission to process goods for internal consumption it is prohibited to place:

- 1) the foreign goods specified in the cancelled permission to process the goods for internal consumption under the customs procedure of processing for internal consumption;
- 2) the products of processing, residues and waste specified in the cancelled permission to process the goods for internal consumption under the customs procedure of clearance for internal consumption.

10. In the event of cancellation of a permission to process goods for internal consumption the declarant within 10 calendar days after the date of the decision on cancellation of such permission shall do the following in respect of the foreign goods placed under the customs procedure of processing for internal consumption whose products of processing as of the date on which said decision was taken had not been placed under the customs procedure of clearance for internal consumption: shall change the customs procedure of processing for internal consumption to the customs procedure of clearance for internal consumption, and if such change is impossible due to the availability of bans or restrictions in respect of said goods at their placement under the customs procedure of clearance for internal consumption shall pay import customs duties, and change the customs procedure of processing for internal consumption to a customs procedure implying the export of the goods to a destination outside the territory of the Union or the destruction thereof.

11. If the customs body's decision on the withdrawal or cancellation of a permission to process goods for internal consumption has been recognised as wrongful such permission is subject to reinstatement. In the event of reinstatement of a permission to process goods for internal consumption the effective term of the customs procedure of processing for internal consumption shall be resumed from the date of entry into force of the decision on deeming wrongful the customs body's decision on the withdrawal or cancellation of the permission to process the goods for internal consumption.

12. The procedure for withdrawal and cancellation of a permission to process goods for internal consumption and the procedure for reinstatement thereof in the case envisaged by Part 11 of this article shall be established by the federal executive body carrying out the functions of state policy elaboration and normative legal regulation in the sphere of customs affairs.

13. The format and structure of a notice on the withdrawal or cancellation of a permission to process goods for internal consumption, of the customs body's decisions on withdrawal, cancellation and reinstatement of said permission shall be defined by the federal executive body carrying out the functions of control and supervision in the sphere of customs affairs.

Article 154. Keeping Record of Goods in the Event of Application of the Customs Procedure of Processing for Internal Consumption. Reporting on the Application of the Customs Procedure of Processing for Internal Consumption

1. The declarant, and also of the person carrying out the operations of processing of the foreign goods placed under the customs procedure of processing for internal consumption shall keep record of such goods.

2. The record shall be kept in accordance with the provisions of the legislation of the Russian Federation on bookkeeping and accounting for taxation purposes.
3. If within the effective term of the customs procedure of processing for internal consumption the same foreign goods are imported in several merchandise lots then record of such goods for customs purposes shall be kept on the basis of the assumption that the goods imported earlier have been used for the making of the products of processing first.
4. The rule that is envisaged by Part 3 of this article is not applicable if the method of identification of foreign goods in the products of processing thereof established by in the permission to process the goods for internal consumption implies the need for comparing a specific foreign merchandise with the product of processing in the making of which that foreign merchandise has been used.
5. The declarant has the right to refuse using the rule envisaged by Part 3 of this article, if it is incompatible with the methods of bookkeeping in respect of goods he practices.
6. The person that has obtained a permission to process goods for internal consumption shall file reports with the customs body - at least once in three calendar months from the date of placement of foreign goods (the first lot of such goods) under the customs procedure of processing for internal consumption before the effective term of that customs procedure - comprising information on compliance with the terms for placement of foreign goods under the customs procedure of processing for internal consumption, and for the use thereof in accordance with such customs procedure.
7. If foreign goods are imported into the Russian Federation in several merchandise lots the final reconciliation of the quantity of the imported foreign goods, received products of processing thereof, waste and residues which are specified in the permission to process the goods for internal consumption shall be done by the customs body within 30 calendar days after the date of submitting to the customs body a report on the final reconciliation of the quantity of the products of processing, waste and residues.
8. The form of a report on the application of the customs procedure of processing for internal consumption and the procedure for submitting it to the customs body shall be established by the federal executive body carrying out the functions of state policy elaboration and normative legal regulation in the sphere of customs affairs.

Article 155. Completing the Customs Procedure of Processing for Internal Consumption

Before or on the date of expiry of the effective term of the customs procedure of processing for internal consumption in respect of the products of processing, waste, residues received in accordance with the rates of output, and also of the foreign goods which were placed under that customs procedure and have not been subjected to the operations of processing thereof the effect of the customs procedure of processing for internal consumption shall be terminated in the procedure established by Article 197 of the Code of the Union.

Chapter 24. The Customs Procedure of Free Customs Zone

Article 156. The Content and Application of the Customs Procedure of Free Customs Zone, the Terms for Placement of Goods under the Customs Procedure of Free Customs Zone and the Use Thereof in Accordance with Such Customs Procedure, the Completion of Customs Procedure of Free Customs Zone, the Appearance and Termination of the Duty to Pay Import Customs Duties, Taxes, Safeguard, Anti-Dumping and Countervailing Duties

1. The content and application of the customs procedure of free customs zone, the terms for placement of goods under the customs procedure of free customs zone and the use thereof in accordance with such customs procedure, the completion of the customs procedure of free customs zone, the appearance and termination of the duty to pay import customs duties, taxes, safeguard, anti-dumping and countervailing duties in respect of the foreign goods which are being placed (which have been placed) under said procedure, the term for the payment thereof and the calculation are defined by Articles 201-210, 454 and 455 of the Code of the Union.

2. The application of the customs procedure of free customs zone on the territory of the Russian Federation is regulated by certain federal laws in accordance with which special legal regimes of economic activity may be established by and the customs procedure of free customs zone may be used on the territory of the Russian Federation.

Chapter 25. The Customs Procedure of Free Warehouse

Article 157. The Content and Application of the Customs Procedure of Free Warehouse, the Terms for Placement of Goods under the Customs Procedure, and the Use Thereof in Accordance with Such Procedure, the Effective Term of the Customs Procedure, the Appearance and Termination of the Duty to Pay Import Customs Duties, Taxes, Safeguard, Anti-Dumping and Countervailing Duties, the Term for the Payment Thereof and the Calculation

1. The content and application of the customs procedure of free warehouse, the terms for placement of goods under the customs procedure and the use thereof in accordance with such procedure, the effective term of the customs procedure, the appearance and termination of the duty to pay import customs duties, taxes, safeguard, anti-dumping and countervailing duties, the term for the payment thereof and the calculation are regulated by Chapter 28 of the Code of the Union and this chapter.

2. The Government of the Russian Federation has the right to impose a ban on the pursuance of certain types of activity in the areas of free warehouses, and also to reduce a list of the operations effectuated with the goods placed under the customs procedure of free warehouse, or the goods manufactured (obtained) from the goods placed under the customs procedure of free warehouse.

3. The customs procedure of the free warehouse is not applicable to:

- 1) the foreign goods being excisable vehicles, alcohol and tobacco products;
- 2) the foreign goods and/or the categories of foreign goods included in a list defined by the Government of the Russian Federation.

4. The Government of the Russian Federation has the right to define:

- 1) the categories of goods of the Union which are subject to mandatory placement under the customs procedure of free warehouse for the purpose of being put in a free warehouse;
- 2) the categories of goods of the Union which are put and used in a free warehouse without being placed under the customs procedure of free warehouse.

5. The federal executive body carrying out the functions of state policy elaboration and normative legal regulation in the sphere of customs affairs may establish the cases in which the goods placed under the customs procedure of free warehouse may be put and stay in the areas of several free warehouses whose possessor is the legal entity being the declarant of the goods placed under the customs procedure of free warehouse, the cases in which such goods and the goods made (obtained) from the goods placed under the customs procedure of free warehouse are moved between such warehouses, and also the details of realisation of customs operations in these cases and the details of exercising of customs control in respect of such goods.

Article 158. Actions Committed in Respect of the Goods Placed under the Customs Procedure of Free Warehouse, and in Respect of the Goods Made (Obtained) from the Goods Placed under the Customs Procedure of Free Warehouse

1. In respect of the goods placed under the customs procedure of free warehouse, and the goods made (obtained) from the goods placed under the customs procedure of free warehouse it is allowed on the territory of a free warehouse to carry out the operations envisaged by Article 213 of the Code of the Union, with account being taken of the provisions Parts 2 and 3 of this article.

2. In respect of the goods placed under the customs procedure of free warehouse, and the goods made (obtained) from the goods placed under the customs procedure of free warehouse it is allowed - if it is envisaged by the goals of creation of the free warehouse - to carry out operations connected with:

- 1) the creation of pieces of immovable property in the area of the free warehouse;

2) the breeding, raising and fattening animals, poultry, aquaculture, and also the growing of trees and plants.

3. Other persons are allowed to carry out the operations connected with running and operating a free warehouse which are envisaged by Subitem 5 of Item 1 of Article 213 of the Code of the Union, if a contract for realisation of such operations has been concluded with such persons by the possessor of the free warehouse.

4. In the cases defined Item 5 of Article 213 of the Code of the Union on a permission of the customs body in whose operating area the free warehouse is operating it is allowed to export the goods placed under the customs procedure of free warehouse, and/or the goods made (obtained) from the goods placed under the customs procedure of free warehouse from the area of the free warehouse to the rest of the customs territory of the Union without terminating the customs procedure of free warehouse.

5. The customs body permission envisaged by Part 4 of this article shall be issued on an application the possessor of the free warehouse before or on the working day following the date of the application. The following shall be indicated in the application:

- 1) the denomination of the goods and the quantity thereof;
- 2) the numbers of the declarations concerning the goods in accordance with which the goods have been placed under the customs procedure of free warehouse;
- 3) the purposes of exportation of the goods;
- 4) the place of where the actions envisaged by Subitems 1-3 of Item 5 of Article 213 of the Code of the Union are committed;
- 5) information on the person that is going to commit such actions.

6. The application that is envisaged by Part 5 of this article shall be filed with the use of the Internet in the form of an electronic document whose structure and form shall be established by the federal executive body carrying out the functions of control and supervision in the sphere of customs affairs. Simultaneously with such application documents confirming the declared information shall be filed.

7. The customs body' permission envisaged by Part 5 of this article shall be made formal in the form of an electronic document in which the customs body shall establish the following:

- 1) the term before the expiry of which the goods are subject to re-import into the area of the free warehouse - in the event of export of the goods in the cases specified in Subitems 1 and 2 of Item 5 of Article 213 of the Code of the Union;
- 2) the term before the expiry of which the customs procedure of free warehouse is to be terminated - in the event of export of the goods in the case mentioned in Subitem 3 of Item 5 of Article 213 of the Code of the Union.

8. The customs body's refusal to issue a permission when goods are exported in the cases envisaged by Subitems 1 and 2 of Item 5 of Article 213 of the Code of the Union is allowed when the possessor of the free warehouse defaults on meeting the requirements established by Part 5 of this article, and also if as a result of the realisation of operations with the goods a change is possible in their characteristics connected with the classification of the goods in accordance with the Commodity Classification of Foreign Economic Activity.

9. The term established by the customs body in accordance with Part 7 of this article may be extended on a substantiated application of the possessor of the free warehouse to be filed in the form of an electronic document with the use of the Internet signed with the enhanced approved electronic signature of the person that files the application. A relevant decision of the customs body shall be taken before or on the working day following the date of the application.

10. The form, format and structure of the documents envisaged by Parts 4, 5, 8 and 9 of this article shall be defined by the federal executive body carrying out the functions of control and supervision in the sphere of customs affairs.

Article 159. Identifying the Foreign Goods Which Are Being Placed (Have Been Placed) under the Customs Procedure of Free Warehouse in the Goods Made (Obtained) from the Foreign Goods Placed under the Customs Procedure of Free Warehouse

1. For the purposes of identification of the foreign goods placed under the customs procedure of free warehouse in the goods made (obtained) from the foreign goods placed under the customs procedure of free warehouse one may use the methods envisaged by Item 1 of Article 214 of the Code of the Union.
2. The procedure for identifying the foreign goods which are being placed (which have been placed) under the customs procedure of free warehouse in the goods made (obtained) with the use of the foreign goods placed under the customs procedure of free warehouse shall be defined by the federal executive body carrying out the functions of state policy elaboration and normative legal regulation in the sphere of customs affairs.
3. For the purposes of identification of foreign goods in accordance with Subitem 5 of Item 1 of Article 214 of the Code of the Union in the goods made (obtained) from the foreign goods placed under the customs procedure of free warehouse the declarant may provide the customs body with the production, bookkeeping and taxation accounting documents containing information on the use of the foreign goods placed under the customs procedure of free warehouse in the relevant technological process.
4. If for the purposes of identification of foreign goods in the goods made (obtained) from the foreign goods placed under the customs procedure of free warehouse one shall use the methods envisaged by Subitem 5 of Item 1 of Article 214 of the Code of the Union, and such foreign goods placed under the customs procedure of free warehouse in several lots coincide in terms of the denomination and the code in accordance with the Commodity Classification of Foreign Economic Activity then the identification of the foreign goods in the goods made (obtained) from the foreign goods placed under the customs procedure of free warehouse may be effectuated according to the rule that the foreign goods which were placed under the customs procedure of free warehouse earlier have been the first to be used to carry out the operations envisaged by Subitem 4 of Item 1 of Article 213 of the Code of the Union.

Article 160. Completing the Customs Procedure of Free Warehouse

1. The procedure for completing the procedure of free warehouse is established by Article 215 of the Code of the Union.
2. In the event of completion of the customs procedure of free warehouse the declarant of goods may be the person that was the declarant of the goods at their placement under the customs procedure of free warehouse, and in the cases when the goods placed under the customs procedure of free warehouse, and/or the goods manufactured (received) from the goods placed under the customs procedure of free warehouse are the subject matter of the transactions envisaging the transfer of the rights of possessing, using and/or disposing of these goods in accordance with Item 8 of Article 213 of the Code of the Union, the person that is a party to such transaction.
3. The goods - which have become worthless - placed under the customs procedure of free warehouse, and/or the goods made (obtained) from the goods placed under the customs procedure of free warehouse, and also the packing and packing materials - which have fully or partially lost their initial intended purpose and their consumer properties - imported together with the goods to the area of a free warehouse where the customs procedure of the free warehouse is applied may be destroyed on the customs body's permission in the area of the free warehouse or taken from the area of the free warehouse for the purposes of their being destroyed without placement under the customs procedure of destruction in the procedure defined by the federal executive body carrying out the functions of control and supervision in the sphere of customs affairs on the condition that they are going to be destroyed by a method not implying the production of recycling resources fit for repeated use for the purposes of producing new goods (products), performing work, providing services or obtaining energy (hereinafter referred to in this chapter as recycling resources).
4. The goods - which have become worthless - placed under the customs procedure of free warehouse, and/or the goods made (obtained) from the goods placed under the customs procedure

of free warehouse, and also the packing and packing materials which have fully or partially lost their initial intended purpose and their consumer properties and were imported together with the goods into the area of a free warehouse may be destroyed in the area of the free warehouse or taken from the area of the free warehouse for the purposes of being destroyed without being placed under the customs procedure of destruction in the procedure defined by the federal executive body carrying out the functions of state policy elaboration and normative legal regulation in the sphere of customs affairs, even if recycle resources are produced as a result of their destruction, in cases when such goods and/or the goods being recycle resources have been included in the list defined by the Government of the Russian Federation.

5. The fact of destruction and/or irreparable loss of the goods placed under the customs procedure of free warehouse as a result of an accident or force majeure shall be recognised by the customs body on the basis of the documents confirming the existence of such circumstances that have ensued the destruction and/or irreparable loss of the goods, and also the bookkeeping documents in accordance with the legislation of the Russian Federation on bookkeeping and accounting for taxation purposes.

6. If a free warehouse has ceased to operate, if the termination of operation of the free warehouse is connected with the removal of the possessor of the free warehouse from the register of the possessors of free warehouses according to Subitem 2 of Item 1 of Article 423 of the Code of the Union the customs procedure of free warehouse shall be completed in respect of the goods which have been placed under the customs procedure of free warehouse, and are equipment that has been commissioned and is being used by the possessor of the free warehouse, or the goods that have been used by the possessor of the free warehouse to create pieces of immovable property in the area of the free warehouse, and are an integral part of such pieces of immovable property shall be completed without the placement of such goods under a customs procedure, and such goods shall acquire the status of goods of the Union after the date of termination of the effect of the customs procedure of free warehouse. For the purposes of application of this article:

- 1) the equipment placed under the customs procedure of free warehouse that has been commissioned and is being used by the possessor of the free warehouse means the equipment that has been placed under the customs procedure of free warehouse, has been commissioned and has been used by the possessor of the free warehouse for at least five years after the date of placement of such goods under the customs procedure of free warehouse;
- 2) the integral part of the piece of immovable property means a property that is functionally inseparable from the piece of immovable property specified in the technical documentation (technical certificate) on the piece of immovable property and/or that has been additionally installed, assembled in the course of capital investment, except for the furniture, interior items, plumbing equipment, lighting apparatuses and household appliances.

7. The effect of the customs procedure of free warehouse in respect of the goods specified in Part 6 of this article shall be terminated before the expiry of the term established by Subitem 1 of Item 1 of Article 215 of the Code of the Union.

8. For the purpose of completing the customs procedure of free warehouse the possessor of a free warehouse shall file an application in writing with the customs body together with the documents containing information:

- 1) on the possessor of the free warehouse;
- 2) on the placement of these goods under the customs procedure of free warehouse;
- 3) on the commissioning of equipment, if the application is filed in respect of equipment;
- 4) on the making of an entry on the right of ownership of the possessor of the free warehouse to the piece of immovable property in the unified state register of immovable property, if the application shall be filed in respect of goods used to create pieces of immovable property in the area of the free warehouse;
- 5) on the goods being an integral part of the piece of immovable property, if the application is filed in respect of the goods used to create a piece of immovable property.

9. Below are the documents confirming information on the possessor of a free warehouse:

- 1) the constituent documents;

- 2) a document confirming the fact that an entry has been made about the possessor of the free warehouse being a legal entity in the unified state register of legal entities, or a document confirming the fact that the entry has been made. Unless said document is filed by the possessor of the free warehouse, then on the customs body's interdepartmental inquiry the federal executive body responsible for the state registration of legal entities shall provide the information confirming the fact that information on the legal entity has been entered in the unified state register of legal entities;
- 3) a certificate of registration with a tax body. Unless said document is provided by the possessor of the free warehouse, than on the customs body's interdepartmental inquiry the federal executive body carrying out the functions of control and supervision over the observance of the legislation of the Russian Federation on taxes and fees shall provide the information confirming the fact that the legal entity has registered with a tax body.

10. The documents confirming information about the goods being an integral part of a piece of immovable property include the technical documentation (technical certificate) pertaining to the piece of immovable property.

11. The application mentioned in Part 8 of this article shall be filed in the form of an electronic document with the use of the Internet.

12. The application and documents mentioned in Parts 8, 9 and 10 of this article shall be considered by the customs body within 30 working days after the date of filing thereof with the possibility of extending the term for consideration to 45 working days. According to the results of consideration the customs body shall inform of the applicant about the taken decision on completion of the customs procedure of free warehouse or shall refuse taking such decision.

13. The format and structure of the application specified in Part 8 of this article, and of the customs body's decisions specified in Part 12 of this article shall be defined by the federal executive body carrying out the functions of control and supervision in the sphere of customs affairs.

Article 161. Completing the Customs Procedure of Free Warehouse in the Event of Winding-up of the Possessor of the Free Warehouse

1. In the event of winding-up of the legal entity being the possessor of a free warehouse the customs procedure of free warehouse shall be completed by the placement under a customs procedure envisaged by the Code of the Union, except for the customs procedure of customs transit, of the goods which stay in the area of the free warehouse and have been placed under the customs procedure of free warehouse, and the goods made (obtained) from the goods placed under the customs procedure of free warehouse, with account being taken of Items 4 and 5 of Article 215 of the Code of the Union.

2. In the case envisaged by Part 1 of this article the customs procedure of the free warehouse shall be completed before the completion of the winding-up procedure in respect of the legal entity being the possessor of a free warehouse in accordance with the legislation of the Russian Federation.

3. The duty to pay import customs duties, taxes, safeguard, anti-dumping and countervailing duties in the event of winding-up of the legal entity being the possessor of a free warehouse is subject to execution in respect of the goods placed under the customs procedure of free warehouse.

4. In the case mentioned in Part 3 of this article import customs duties, taxes, safeguard, anti-dumping and countervailing duties shall be paid within 10 working days after the date of the commencement of the winding-up procedure in respect of the legal entity in accordance with the legislation of the Russian Federation.

5. If the customs procedure of free warehouse in accordance with Part 2 of this article is not completed the effect of that customs procedure shall be terminated, and the goods shall be distrained by the customs bodies in accordance with Chapter 51 of the Code of the Union.

Article 162. Details of the Calculation and Payment of Customs Duties and Taxes in the Event of Completion of the Customs Procedure of Free Warehouse

The customs procedure of free warehouse customs procedure of re-import in accordance with Subitem 2 of Item 5 of Article 215 of the Code of the Union shall be completed on the condition that the requirements set out in Article 175 of this Federal Law are met.

Article 163. Keeping Record of Goods and Reporting about Goods in the Event of Application of the Customs Procedure of Free Warehouse

1. The possessor of a free warehouse shall keep record of the goods placed under the customs procedure of free warehouse, and of the goods made (obtained) with the use of the goods placed under the customs procedure of free warehouse, and shall submit reports about such goods to the customs body.

2. Any changes involving the goods placed under the customs procedure of free warehouse, and the goods manufactured (received) with the use of the goods placed under the customs procedure of free warehouse shall be reflected in accounting documents.

3. The procedure for keeping record of the goods placed under the customs procedure of free warehouse, and of the goods made (obtained) with the use of the goods placed under the customs procedure of free warehouse, the forms of reports on such goods, the procedure for filling in such forms and the procedure and term for submitting such reports to the customs body shall be established by the federal executive body carrying out the functions of control and supervision in the sphere of customs affairs.

4. Record of goods shall be kept in electronic form with the use of the information systems which meet the requirements established by Part 3 of Article 369 of this Federal Law, and in accordance with the provisions of the legislation of the Russian Federation on bookkeeping and of the legislation of the Russian Federation on taxes and fees, with an indication in the bookkeeping documents of the registration numbers of the customs declarations under which foreign goods and goods of the Union were placed under the customs procedure of free warehouse and under which the goods made (obtained) with the use of the goods placed under the customs procedure of free warehouse have been placed under the customs procedure envisaged for the purposes of completing the customs procedure of free warehouse.

5. If goods of one denomination involved in the operations envisaged by Subitem 4 of Item 1 of Article 213 of the Code of the Union get placed under the customs procedure of free warehouse in several lots then record of such goods for customs purposes shall be kept on the basis of the assumption that the goods placed under the customs procedure of free warehouse earlier were the first to be used in the accomplishment of such operations.

6. The provisions envisaged by Part 5 of this article are not applicable if for the purposes of identification of the foreign goods placed under the customs procedure of free warehouse in the goods made (obtained) with the use of the foreign goods placed under the customs procedure of free warehouse, realised in accordance with Article 214 of the Code of the Union an identification method is used which implies the need for comparing a specific foreign merchandise with the merchandise that has been made (obtained) in the area of the free warehouse with the use of that foreign merchandise.

Article 164. Defining the Status of the Goods Made (Obtained) from the Foreign Goods Placed under the Customs Procedure of Free Warehouse

The definition of the status of the merchandise made (obtained) from the foreign goods placed under the customs procedure of free warehouse shall be effectuated in accordance with Article 218 of the Code of the Union by the body authorised by the Government of the Russian Federation to issue document acknowledging the status of the merchandise made (obtained) with the use of the foreign goods placed under the customs procedure of free warehouse.

Article 165. Checking a Document Acknowledging the Status of the Merchandise Made (Obtained) from Foreign Goods Placed under the Customs Procedure of Free Warehouse

If in the course of customs control the customs body discovers the signs showing that the document acknowledging the status of a merchandise made (obtained) from foreign goods placed under the customs procedure of free warehouse comprises unreliable information and/or has been issued on the basis of fake, unreliable and/or incomplete data, the customs body shall send a substantiated application about the need for cancellation of said document to the body authorised by the Government of the Russian Federation to issue said document. Within 10 calendar days after the day following the date of receipt of said customs body's application the document confirming the status of such merchandise shall be cancelled by the body authorised by the Government of the Russian Federation to issue said document.

Chapter 26. The Customs Procedure of Temporary Import (Admission)

Article 166. The Content and Application of the Customs Procedure of Temporary Import (Admission), Terms for the Placement of Goods under the Customs Procedure, and the Use Thereof in Accordance with Such Procedure, the Effective Term of the Customs Procedure, the Appearance and Termination of the Duty to Pay Import Customs Duties, Taxes, Safeguard, Anti-Dumping and Countervailing Duties, Term for the Payment Thereof and the Calculation

1. The content and application of the customs procedure of temporary import (admission), terms for the placement of goods under the customs procedure and the use thereof in accordance with such procedure, the effective term of the customs procedure, the appearance and termination of the duty to pay import customs duties, taxes, safeguard, anti-dumping and countervailing duties, the term for the payment thereof and the calculation are regulated by Chapter 29 of the Code of the Union and this chapter.

2. An additional condition for placement of goods under the customs procedure of temporary import (admission) is provision of a security for execution of the duty to pay import customs duties, taxes, safeguard, anti-dumping and countervailing duties in accordance with Chapter 10 of this Federal Law, except for the cases in which such security is not provided.

Article 167. The Effective Term of the Customs Procedure of Temporary Import (Admission). The Procedure for Extending the Effective Term of the Customs Procedure of Temporary Import (Admission) Established by the Customs Body

1. The effective term of the customs procedure of temporary import (admission) shall be established by the customs body on an application of the declarant depending on the purposes and circumstances of such import within the term established by Article 221 of the Code of the Union.

2. On the declarant's application the effective term of the customs procedure of temporary import (admission) may be extended within the term established by Part 1 of this article.

3. The application shall be filed with the customs body at which the goods were placed under the customs procedure of temporary import (admission), in the form of an electronic document or of a document on a paper medium before the expiry of the effective term customs procedure of temporary import (admission) established by the customs body the or within one month after the expiry thereof.

4. The customs body shall consider the application for extension of the effective term of the customs procedure of temporary import (admission) within five working days. The customs body's decision shall be sent to the declarant in the form of an electronic document or a document on a paper medium.

5. The customs body has the right to refuse extending the effective term of the customs procedure of temporary import (admission) in the event of:

- 1) non-observance of the terms for using the goods in accordance with the customs procedure of temporary import (admission) established by Item 2 of Article 220 of the Code of the Union;

- 2) filing of an application for extension of the effective term of the customs procedure of temporary import (admission):
 - a) with the customs body at which the goods have not been placed under the customs procedure;
 - b) after the expiry of the term established by Part 3 of this article;
- 3) non-observance of the terms for placing goods under the customs procedure of temporary import (admission) established by Item 1 of Article 220 of the Code of the Union and by Part 2 of Article 166 of this Federal Law.

6. The form, format and structure of an application for extension of the effective term of the customs procedure of temporary import (admission), and of the customs body's decision according to the results of consideration of said application shall be defined by the federal executive body carrying out the functions of control and supervision in the sphere of customs affairs.

Article 168. The Transfer by the Declarant on the Customs Body's Permission of the Goods Placed under the Customs Procedure of Temporary Import (Admission) to Other Persons for Possession and Use

1. The customs body's permission to transfer the goods placed under the customs procedure of temporary import (admission) (hereinafter referred to in this chapter as temporarily imported goods) to other persons for possession and use that is envisaged by Item 5 of Article 222 of the Code of the Union shall be issued on the declarant's application.

2. The application shall be filed with the customs body at which the temporarily imported goods were placed under the customs procedure, in the form of a document on a paper medium or an electronic document.

3. Attached to the application specified in Part 2 of this article shall be an undertaking of the person to which the goods are transfer to observe the terms for using the goods in accordance with the customs procedure of temporary import (admission), the terms and conditions for temporary import established by Item 2 of Article 220 of the Code of the Union, and also the contract or another document on the basis of which the goods are going to be transferred.

4. Within five working days the customs body shall consider the application for transfer of temporarily imported goods to other persons for possession and use. The customs body's decision shall be sent to the declarant in the form of an electronic document or on a paper medium.

5. The form, format and structure of the application for transfer of the temporarily imported goods, the undertaking of the person to which the goods are transferred, the customs body's decision according to the results of consideration of said application shall be defined by the federal executive body carrying out the functions of control and supervision in the sphere of customs affairs.

6. The customs body has the right to refuse issuing a permission to transfer the temporarily imported goods to other persons for possession and use if:

- 1) the terms for using goods in accordance with the customs procedure of temporary import (admission) established by Item 2 of Article 220 of the Code of the Union are not observed;
- 2) the conditions established by Parts 7 and 8 of this article are not observed;
- 3) the customs body's demands envisaged by Part 9 of this article are not executed.

7. The transfer by the declarant of the temporarily imported goods to other persons for possession and use is allowed on the condition that these persons undertake to further observe the terms for using the goods in accordance with the customs procedure of temporary import (admission), as well as the terms and conditions for the temporary import of goods established by Item 2 of Article 220 of the Code of the Union.

8. The declarant that transfers the temporarily imported goods shall pay import customs duties and taxes for the period of application of the partial payment of the import customs duties and taxes.

9. If a decision is taken on the possibility of transfer of the temporarily imported goods to other persons the customs body has the right to demand that the persons to which the temporarily imported goods are transferred provide a security for execution of the duty to pay import customs duties, taxes, safeguard, anti-dumping and countervailing duties in accordance with Chapter 10 of this Federal Law, except for the cases in which such security is not provided, and also that relevant documents be drawn up in his name.

10. The persons to which temporarily imported goods are transferred enjoy the rights and bear the duties to use the customs procedure of temporary import (admission) which are established by Chapter 29 of the Code of the Union, and the legislation of the Russian Federation on customs affairs from the date of the customs body's decision on transfer of the temporarily imported goods.

Article 169. Completing, Suspending and Terminating the Customs Procedure of Temporary Import (Admission)

1. The completion, suspension and termination of the customs procedure of temporary import (admission) shall be effectuated in accordance with Article 224 of the Code of the Union.

2. The effect of the customs procedure of temporary import (admission) may be terminated before the expiry of its effective term:

- 1) in the event of placement under the customs procedure of re-export or another procedure in accordance with the Code of the Union of the parts or equipment which have been removed in the course of repair, maintenance or the operations required to maintain the goods in normal condition, from aircraft or aircraft engines as a result of the installation in such aircraft or aircraft engines of temporarily imported spare parts or equipment which have been placed under the customs procedure of temporary import for the purposes of carrying out of repair, maintenance or the operation required to maintain the goods in normal condition;
- 2) in the cases defined by the Government of the Russian Federation.

3. In the event of winding-up or termination of activities as a result of re-organisation of the person being the declarant of the temporarily imported goods the effect of the customs procedure of temporary import (admission) shall be terminated before the date on which the state registration body enters a relevant entry at the federal executive body responsible for the state registration of legal entities and of natural persons as individual businessmen.

4. In said case the duty to terminate the effect of the customs procedure of temporary import (admission) is vested in the authorised representative of the winding-up commission.

5. The goods placed under the customs procedure of temporary import (admission) whose effect has been terminated, which have not been distrained by the customs bodies in accordance with Chapter 51 of the Code of the Union are subject to putting in temporary storage in accordance with Chapter 16 of the Code of the Union before or on the day following the date of termination of the effect of the customs procedure of temporary import (admission).

Chapter 27. The Customs Procedure of Temporary Export

Article 170. The Content and Application of the Customs Procedure of Temporary Export, Terms for the Placement of Goods under the Customs Procedure and the Use Thereof in Accordance with Such Procedure, the Effective Term of the Customs Procedure, the Appearance and Termination of the Duty to Pay Export Customs Duties, Term for the Payment Thereof and the Calculation

1. The content and application of the customs procedure of temporary export, the terms for placement of goods under the customs procedure and the use thereof in accordance with such procedure, the effective term of the customs procedure, the appearance and termination of the duty to pay export customs duties, the term for the payment thereof and the calculation are regulated by Chapter 30 of the Code of the Union and this chapter.

2. The application of the customs procedure of temporary export to the natural gas moved by pipeline is allowed when it is exported for storage in underground storage facilities located outside

the customs territory of the Union, or for putting in a gas-transportation system for the purposes of supporting a gas-transportation technological process.

3. An additional condition for the placement of goods under the customs procedure of temporary export is the provision of a security for execution of the duty to pay customs duties, taxes, safeguard, anti-dumping and countervailing duties in accordance with Chapter 10 of this Federal Law, except for the cases in which such security is not provided.

Article 171. The Effective Term of the Customs Procedure of Temporary Export of Goods.
Procedure for Extending the Effective Term of the Customs Procedure of Temporary Export
Established by the Customs Body

1. The effective term of the customs procedure of temporary export of goods is not limited, except for the cases in which the Government of the Russian Federation has established by a maximum term for temporary export depending on the purposes of export of goods from the customs territory of the Union, and also for the goods in respect of which the legislation of the Russian Federation has established by that they have to be compulsorily returned to the territory of the Russian Federation. In said cases the effective term of the customs procedure of temporary export shall not exceed such maximum term.

2. The effective term of the customs procedure of temporary export shall be established by the customs body on an application of the declarant depending on the purposes and circumstances of such export, with account being taken of the provisions of Part 1 of this article.

3. The effective term of the customs procedure of temporary export may be extended before the expiry of that term or within one month after the expiry thereof on a substantiated application of the declarant and with account being taken of the provisions of Part 1 of this article.

4. Said application shall be filed with the customs body in the form of an electronic document or a document on a paper medium before the expiry of the effective term the customs procedure of temporary export established by the customs body or within one month after the expiry thereof.

5. The customs body shall consider an application for extension of the effective term of the customs procedure of temporary export within five working days. The customs body's decision shall be sent to the declarant in the form of an electronic document or a document on a paper medium.

6. The customs body has the right to refuse extending the effective term the customs procedure of temporary export if:

- 1) the terms for using the goods in accordance with the customs procedure of temporary export established by Item 2 of Article 228 of the Code of the Union are not observed;
- 2) an application for extension of the effective term of the customs procedure of temporary export has been filed:
 - a) with the customs body at which the goods have not been placed under the declared customs procedure;
 - b) after the expiry of the term established by Part 4 of this article;
- 3) the right of ownership was transferred to a foreign person in respect of the temporarily exported goods in respect of which the legislation of the Russian Federation had established by that they be compulsorily returned to the territory of the Russian Federation.

7. The form, format and structure of an application for extension of the effective term of the customs procedure of temporary export, and of the customs body's decision according to the results of consideration of said application shall be defined by the federal executive body carrying out the functions of control and supervision in the sphere of customs affairs.

Article 172. Completing and Terminating the Customs Procedure of Temporary Export

1. The completion and termination of the customs procedure of temporary export shall be effectuated in accordance with Article 231 of the Code of the Union.

2. In the event of temporary export of goods on an application of the declarant the customs body shall define the identification features of the goods (except for natural gas) and shall indicate them in the declarant's documents. In the event of placement of temporarily exported goods under the customs procedure of re-import the customs body shall check of the identification features coincide. If said features coincide, and no direct proof exist of the goods having been replaced the customs bodies do not have the right to refuse placing the goods under the customs procedure of re-import.

3. Interest is payable on the amounts of export customs duties paid (collected) in accordance with Item 4 of Article 232 of the Code of the Union as if a respite has been granted for said the amounts for the payment thereof.

4. Interest is payable on the amounts of export customs duties paid (collected) in respect of the temporarily exported goods which are being placed (which have been placed) under the customs procedure of export as if a respite has been granted for said amounts of for the payment thereof, save the cases envisaged by Parts 5 and 7 of this article.

5. Interest is payable on the amounts of export customs duties paid (collected) in respect of which paid (collected in respect of the goods which are being placed (which have been placed) under the customs procedure of export in respect of which the effect of the customs procedure of temporary export has been terminated, as if a respite were granted for these amounts for the payment thereof.

6. The interest envisaged by this article shall be computed and paid in the procedure established by Article 34 of this Federal Law.

7. In the event of placement of temporarily exported natural gas under the customs procedure of export before the expiry of the effective term of the customs procedure of temporary export the interest envisaged by Part 4 of this article shall not accrue and not be payable, and in this case the temporarily exported natural gas for the purposes of calculation of export customs duties shall be considered as if it were exported from the customs territory of the Union on the date of the application of the customs procedure of export.

Chapter 28. The Customs Procedure of Re-Import

Article 173. The Content and Application of the Customs Procedure of Re-Import, Terms for the Placement of Goods under the Customs Procedure, and the Use Thereof in Accordance with Such Procedure, the Effective Term of the Customs Procedure, the Procedure for Return (Set-Off) of the Amounts of Export Customs Duties

The content and application of the customs procedure of re-import, the terms for placement of goods under the customs procedure, and the use thereof in accordance with such procedure, the effective term of the customs procedure, and the procedure for return (set-off) of the amounts of export customs duties are regulated by Chapter 31 of the Code of the Union and this chapter.

Article 174. Details of the Return (Set-off) of the Amounts of Export Customs Duties

1. If periodical declaring for customs purposes has been used in the event of placement of goods under the customs procedure of export then the refund of the amounts of export customs duties shall be done, provided said goods have been placed under the customs procedure of re-import, and the information mentioned in Item 6 of Article 116 of the Code of the Union was provided to the customs body within six months after the day following the date of actual export of the entire lot of goods declared in the declaration concerning the goods to a destination outside the customs territory of the Union.

2. If the details of declaring for customs purposes established by Article 117 of the Code of the Union have been used in the event of placement of goods under the customs procedure of export then the refund of the amounts of export customs duties shall be done on the condition that all exported the components of the merchandise were placed under the customs procedure of re-import within 12 months after the date of actual export of the last component of the merchandise in accordance with the customs procedure of export.

3. If temporary periodical declaring was used in the event of placement of goods under the customs procedure of export then the refund of the amounts of export customs duties shall be done on the condition that said goods were placed under the customs procedure of re-import within 12 months after the date of filing of the full declaration concerning the goods in accordance with Parts 15, 19 and 20 of Article 102 and by Part 7 of Article 204 of this Federal Law.

Article 175. The Observance of the Provisions of the Legislation of the Russian Federation on Taxes and Fees, Compensation for Subsidies and Other Payments

1. In respect of the goods which have been earlier exported from the customs territory of the Union in accordance with the customs procedure of export, and which are being placed under the customs procedure of re-import the declarant shall start to have the duty - from the time of registration by the customs body of a customs declaration - to pay taxes and/or interest on them, and also the duty to pay or compensate for subsidies and other amounts which have not been paid or have been received earlier directly or indirectly as disbursements, privileges or indemnities in connection with the export of the goods from the customs territory of the Union, if a provision to this effect is available in the legislation of the Russian Federation, in the procedure and on the terms which are established by such legislation.

2. The duty to pay or compensate the amounts specified in Part 1 of this article shall be terminated for the declarant in the event of:

- 1) payment of the amounts of taxes, internal taxes, in particular refunded, subsidies and other sums in the amounts established by in accordance with the legislation of the Russian Federation, or commission of other actions in accordance with the legislation of the Russian Federation;
- 2) refusal to clear the goods in accordance with the customs procedure of re-import.

3. The federal executive body carrying out the functions of state policy elaboration and normative legal regulation in the sphere of customs affairs may establish a procedure for carrying out the customs operations connected with the check of execution of the duty envisaged by Part 1 of this article.

Chapter 29. The Customs Procedure of Re-Export

Article 176. The Content and Application of the Customs Procedure of Re-Export, the Terms for Placement of Goods under the Customs Procedure, and the Use Thereof in Accordance with Such Procedure, the Effective Term of the Customs Procedure, the Appearance and Termination of the Duty to Pay Import Customs Duties, Term for the Payment Thereof and the Calculation

The content and application of the customs procedure of re-export, the terms for placement of goods under the customs procedure, and the use thereof in accordance with such procedure, the effective term of the customs procedure, the appearance and termination of the duty to pay import customs duties, the term for the payment thereof and the calculation are regulated by Chapter 32 of the Code of the Union and this chapter.

Article 177. The Refund (Set-Off) of the Amounts of Import Customs Duties, Taxes, Safeguard, Anti-Dumping and Countervailing Duties

In respect of the goods which are specified in Subitem 6 of Item 2 of Article 238 of the Code of the Union and have been placed under the customs procedure of re-export, and actually exported off the customs territory of the Union the refund (set-off) shall be effectuated in respect of the paid amounts of import customs duties, taxes, safeguard, anti-dumping and countervailing duties in the procedure established by Chapter 11 of this Federal Law, except for cases when the amounts of import customs duties and taxes are paid (collected) in connection with the commission of actions in breach of the objectives and conditions of grant of privileges on the payment of import customs duties and taxes and/or in breach of restrictions on the use and/or disposal of these goods in connection with the application of such privileges.

Chapter 30. The Customs Procedure of Duty-Free Trade

Article 178. The Content and Application of the Customs Procedure of Duty-Free Trade, Terms for the Placement of Goods under the Customs Procedure, and the Use Thereof in Accordance with Such Procedure, the Effective Term of the Customs Procedure, the Appearance and Termination of the Duty to Pay Import Customs Duties, Taxes, Safeguard, Anti-Dumping and Countervailing Duties, Term for the Payment Thereof and the Calculation

1. The content and application of the customs procedure of duty-free trade, the terms for the placement of goods under the customs procedure and the use thereof in accordance with such procedure, the effective term of the customs procedure, the appearance and termination of the duty to pay import customs duties, taxes, safeguard, anti-dumping and countervailing duties, the term for the payment thereof and the calculation are regulated by Chapter 33 of the Code of the Union and this chapter.
2. A list of the places where goods are moved across the customs border and where it is allowed to sell goods to the natural persons arriving in the customs territory of the Union by air or by water transport shall be defined by the Government of the Russian Federation.
3. A list of duty-free shops where the goods placed under the customs procedure of duty-free trade are sold to diplomatic missions, consular posts, missions of states at international organisations, to international organisations or their missions located on the territory of the Russian Federation, and also to members of the diplomatic staff of a diplomatic mission, consular officials, and the members of their families who reside together with them, to the personnel (employees, officials) of states' missions at international organisations, of international organisations or their missions shall be defined by the Government of the Russian Federation.
4. In the event of placement of foreign goods under the customs procedure of clearance for internal consumption in accordance with Subitem 2 of Item 2 of Article 247 of the Code of the Union for the calculation of import customs duties, taxes, safeguard, anti-dumping and countervailing duties one shall apply the rates of the import customs duties, taxes, safeguard, anti-dumping and countervailing duties and the official exchange rate of the foreign currency to the rouble of the Russian Federation established by the Central Bank of the Russian Federation which are effective as of the date of registration by the customs body of the declaration concerning the goods that is filed for the purpose of placing the goods under the customs procedure of clearance for internal consumption.
5. If for the calculation of import customs duties, taxes, safeguard, anti-dumping and countervailing duties in accordance with Item 5 of Article 247 of the Code of the Union it is necessary to translate a foreign currency into the currency of the Russian Federation such translation shall be done at the official exchange rate of the foreign currency to the rouble of the Russian Federation established by the Central Bank of the Russian Federation that is effective as of the date of registration by the customs body of the declaration concerning the goods filed for the purpose of placing the goods under the customs procedure of duty-free trade.
6. The goods placed under the customs procedure of duty-free trade shall be placed under the customs procedure of customs transit without the completion of the customs procedure of duty-free trade for the carriage (transportation) thereof:
 - 1) between a warehouse and the sales floor of a duty-free shop if said premises of the duty-free shop are located in the operating areas of different customs bodies;
 - 2) between the place of storage of goods where such goods were kept in the event of placement thereof under the customs procedure of duty-free trade, and a warehouse or the sales floor of a duty-free shop if said place of storage and premises of the duty-free shop are located in the operating areas of different customs bodies.
7. In the event of placement of goods under the customs procedure of customs transit in other cases the customs procedure of duty-free trade in respect of the foreign goods placed under the customs procedure of duty-free trade shall be completed.

Chapter 31. The Customs Procedure of Destruction

Article 179. The Content and Application of the Customs Procedure for Destruction, Terms for the Placement of Goods under the Customs Procedure, and the Use Thereof in Accordance with Such Procedure, Details of the Application of the Customs Procedure

The content and application of the customs procedure of destruction, the terms for placement of goods under the customs procedure and the use thereof in accordance with such procedure, the details of application of the customs procedure are regulated by Chapter 34 of the Code of the Union and this chapter.

Article 180. Placing Goods under the Customs Procedure of Destruction

1. Before the filing of a declaration for placement of foreign goods under the customs procedure of destruction the declarant shall serve a notice in an arbitrary form in writing to the customs body in whose operating area the goods are located about the intent to place such goods under the customs procedure of destruction.

2. The notice of the intent to place the foreign goods under the customs procedure of destruction shall comprise the denomination, the code of the foreign goods in accordance with the Commodity Classification of Foreign Economic Activity, their quantity, value, whereabouts, the would-be method of destruction, a brief description of the reasons for which the declarant takes the goods off circulation (does not put in circulation), the place of destruction, and also information about the waste produced after the completion of the operations of destruction of the foreign goods.

3. The notice of placement of the foreign goods under the customs procedure of destruction shall be filed by the declarant together with a copy - attested in the established by procedure - of a statement of the federal executive body authorised by the Government of the Russian Federation to issue a statement on the possibility of destruction of the foreign goods placed under the customs procedure of destruction in which reference is made to the method and the place of destruction of the goods, or a notarised copy of the relevant licence to carry out the operations of destruction (disposal) of the goods issued by the specialised organisation with which the declarant has concluded a contract for destruction of the merchandise.

4. The following may be used as a statement on the possibility of destruction, the method and place of destruction of goods:

- 1) in cases when the foreign goods temporarily imported for being used for or in testing, checks, experiments and/or demonstration of their properties and characteristics have been destroyed or damaged in the course of their testing, checks, experiments or demonstration of their properties and characteristics - a report on destruction (disposal) issued by the organisation that has carried out said testing, checks, experiments or demonstration of the properties and characteristics of these goods;
- 2) a copy of the licence to carry out the operations of destruction (disposal) of the relevant category of goods issued by the specialised organisation with which the declarant has concluded a contract for destruction of the goods, attested in the established by procedure by said organisation or by the authorised body that has issued this licence.

Article 181. The Destruction of Goods

1. The term for destruction of goods shall be established by the customs body to which the notice of intention to place such goods under the customs procedure of destruction has been submitted (sent) in accordance with Item 1 of Article 250 of the Code of the Union.

2. After the destruction of goods the declarant shall provide the customs body with documents confirming the fact of destruction of the goods in the form established by the federal executive body authorised to issue statements on the possibility of destruction of foreign goods, or a report of the organisation that carried out the operations of destruction of the goods.

Article 182. The Exercise of Customs Control by the Customs Bodies

The customs bodies' officials shall exercise customs control over the realisation of the operations of destruction of the foreign goods placed under the customs procedure of destruction, with the application of the forms of customs control and the measures supporting the performance of customs control established by the Code of the Union and this Federal Law.

Chapter 32. The Customs Procedure of Abandoning in Favour of the State

Article 183. The Content and Application of the Customs Procedure of Abandoning in Favour of the State, Terms for the Placement of Goods under the Customs Procedure, and the Use Thereof in Accordance with Such Procedure

1. The content and application of the customs procedure of abandoning in favour of the state, the terms for placement of goods under the customs procedure, and the use thereof in accordance with such procedure are regulated by Chapter 35 of the Code of the Union and this chapter.
2. The conditions for placement of goods under the customs procedure of abandoning in favour of the state are the observance of provisions established by Article 252 of the Code of the Union and Parts 1 and 2 of Article 184 of this Federal Law.

Article 184. Procedure for Application of the Customs Procedure of Abandoning in Favour of the State

1. Before the filing of a declaration concerning goods for the purposes of placement of foreign goods under the customs procedure of abandoning in favour of the state the declarant shall serve a notice in an arbitrary form in writing to the customs body in whose operating area the goods are located about the intent to place such goods under the customs procedure of abandoning in favour of the state.
2. The notice of the intent to place the foreign goods under the customs procedure of abandoning in favour of the state shall comprise the denomination of the foreign goods, the code of the goods in accordance with the Commodity Classification of Foreign Economic Activity, their quantity, value and whereabouts.
3. Attached to the notice shall be a statement of the federal executive body authorised by the Government of the Russian Federation to organise the sale, destruction or processing (disposal) of the property that has been converted into property of the state that confirms that the expense connected with the placement of the goods under the customs procedure of abandoning in favour of the state may be indemnified with the proceeds from the sale of the goods.
4. Unless the declarant transferred the goods to the customs body within the term envisaged by Part 1 of Article 185 of this Federal Law, the customs body shall cancel the clearance of the goods.

Article 185. Disposing of the Goods Placed under the Customs Procedure of Abandoning in Favour of the State

1. A merchandise placed under the customs procedure of abandoning in favour of the state is subject to transfer to the customs body within three days from the date of clearance of the merchandise under a certificate of delivery and acceptance.
2. After the acceptance of a merchandise placed under the customs procedure of abandoning in favour of the state the customs body shall transfer said merchandise under a certificate of delivery and acceptance to the federal executive body authorised by the Government of the Russian Federation to organise the sale, destruction or processing (disposal) of the property converted into property of the state.
3. The form of a certificate of delivery and acceptance shall be endorsed by the federal executive body carrying out the functions of control and supervision in the sphere of customs affairs.

Chapter 33. The Special Customs Procedure

Article 186. Terms for the Placement of Goods under the Special Customs Procedure, and a Procedure for the Application of the Special Customs Procedure Depending on the Categories of Goods to Which It Is Applied

In the cases envisaged by the Commission, depending on the categories of goods in respect of which the special customs procedure is applicable, both those mentioned in Item 2 of Article 253 of the Code of the Union, and those defined by the Commission terms shall be defined by the Government of the Russian Federation for the placement of goods under the special customs procedure, in particular for taking non-tariff regulation, technical regulation, sanitary, veterinary-sanitary and quarantine phytosanitary measures, and also a procedure for the application of the special customs procedure, in particular the definition of:

- 1) the status of the goods imported into the customs territory of the Union and/or exported from the customs territory of the Union;
- 2) the term and other conditions for using goods in accordance with the special customs procedure;
- 3) a procedure for completion of the special customs procedure;
- 4) the cases of, and a procedure for suspension and resumption of the special customs procedure;
- 5) the circumstances of occurrence and termination of the duty to pay customs duties, taxes, safeguard, anti-dumping and countervailing duties, the circumstances in which the duty to pay customs duties, taxes, safeguard, anti-dumping and countervailing duties is subject to execution, and a term for the payment thereof on the goods which are being placed (which have been placed) under the special customs procedure;
- 6) the customs procedures under which goods may be placed to complete and suspend the special customs procedure, and details of the calculation and payment of customs duties, taxes, safeguard, anti-dumping and countervailing duties in cases when goods are placed under these customs procedures, and a term for the payment thereof.

SECTION V DETAILS OF THE PROCEDURE AND CONDITIONS FOR THE MOVEMENT OF CERTAIN CATEGORIES OF GOODS ACROSS THE CUSTOMS BORDER OF THE UNION

Chapter 34. Details of the Procedure and Conditions for the Movement of Goods by Certain Categories of Persons, and of the Diplomatic Bag and the Consular Valise across the Customs Border of the Union

Article 187. The Import and Export of Goods by Certain Categories of Foreign Persons

1. The import into the Russian Federation and the export from the Russian Federation of the goods intended for official use by diplomatic missions and consular posts, states' missions at international organisations, by international organisations or their missions which enjoy preferences and/or immunities in accordance with international treaties of the Russian Federation shall be effectuated in accordance with Chapter 42 of the Code of the Union.

2. In the cases envisaged by the Commission the federal executive body carrying out the functions of control and supervision in the sphere of customs affairs shall define a procedure for and the form of declaring for customs purposes of the goods moved by diplomatic missions, consular posts, other official missions of foreign states, international organisations, the personnel of these missions, institutions and organisations for official use.

Chapter 35. Details of the Procedure and Conditions for the Movement of Goods for Personal Use Across the Customs Border of the Union

Article 188. General Provisions on the Procedure and Conditions for the Movement of Goods for Personal Use Across the Customs Border of the Union

1. The import into the Russian Federation and the export from the Russian Federation of goods for personal use by natural persons shall be effectuated in accordance with Chapter 37 of the Code of the Union, international treaties of the Russian Federation, decisions of the Commission of the Union

on the movement of goods across the customs border of the Union by natural persons and this Federal Law.

2. The provisions of this chapter are not applicable to the goods not classified as goods for personal use which are moved across the customs border of the Union by natural persons or as addressed to them.

3. In the cases specified in Part 2 of this article a decision on non-classification of goods as goods for personal use shall be issued by the customs bodies according to the results of customs control.

4. The form of the decision mentioned in Part 2 of this article, a procedure for filling it in, amending such decision, and also the structure and format thereof as an electronic document shall be established by the federal executive body carrying out the functions of control and supervision in the sphere of customs affairs.

Article 189. Using the Dual Channel System for the Movement of Goods for Personal Use across the Customs Border of the Union

1. The dual-channel system may be used for declaring for customs purposes in the places where goods for personal use arrive in the customs territory of the Union or depart from that territory.

2. A list of the places where goods cross the customs border of the Union in which the dual-channel system is used shall be defined by the federal executive body carrying out the functions of control and supervision in the sphere of customs affairs on applications of the regional customs directorates and the customs-houses in whose operating areas check-points are located, with a substantiation of the need for inclusion in such list, and also with account being taken of the capacity (designed and actual) of the appropriate equipment, and the availability of the necessary technological premises (areas) (with layouts attached thereto) envisaged by the provisions established by the Commission as governing the arrangement of a dual-channel system in the places of movement of goods across the customs border of the Union.

3. A natural person's crossing the line of entry (drive-in) in the green channel or the line of start of customs operations without the filing of a passenger customs declaration shall be deemed the natural person's declaration on the lack of the goods subject to declaring for customs purposes.

Article 190. The Customs Operations Carried Out in Respect of Goods for Personal Use

1. In the cases envisaged by the Government of the Russian Federation customs operations in respect of goods for personal use when they are carried by rail may be effectuated en route of passenger trains.

2. While travelling across the customs border of the Union by road or rail a natural person has the right to carry out customs operations in respect of the goods for personal use he is moving without leaving the vehicle, if it is envisaged by the scheme of organisation of the passage of persons, vehicles and goods at check-points on the State Border of the Russian Federation.

3. On a demand of the customs body's official the natural person shall leave the vehicle.

4. In the cases envisaged by the Commission, or in as much as it concerns the issues not regulated by the Commission the procedure for realisation of customs operations in respect of the goods for personal use moved across the customs border of the Union, or of the vehicles for personal use temporarily imported into the customs territory of the Union, the clearance of such goods and the reflection of the fact of their being recognised as not being under customs control shall be defined by the federal executive body carrying out the functions of control and supervision in the sphere of customs affairs.

5. Given the observance of the conditions defined by the Commission, relief shall be granted from the duty to pay customs payments on the motor vehicle and the motorcycle and the trailers for a motor vehicle or a motorcycle (imported by a natural person who is deemed to have relocated for permanent residence to a member state of the Union or who has received the status of refugee, forced migrant in accordance with the legislation of a member state of the Union.

6. In this case, for the purposes of getting relief from the duty to pay customs payments the motor vehicle or the motorcycle and the trailer for a motor vehicle or a motorcycle have to be under the ownership and be registered for the natural person deemed to have relocated for permanent residence to the member state of the Union or to have received the status of refugee or forced migrant in the country of previous residence at least 12 months before the date of issue of the document acknowledging that such natural person has been recognised as having relocated for permanent residence to the member state of the Union or as having received the status of refugee or forced migrant in accordance with the legislation of a member state of the Union.

7. For the purposes of realisation of the powers to exercise control over the temporary import of vehicles for personal use the federal executive body carrying out the functions of control and supervision in the sphere of customs affairs may define a procedure for exercise of control over the observance of the term of temporary import of vehicles for personal use.

Article 191. The Temporary Storage of Goods for Personal Use

1. The temporary storage of goods for personal use shall be effectuated in the procedure and on the terms which are established by Chapter 16 and Article 259 of the Code of the Union.

2. The places of temporary storage of goods for personal use are defined by Article 90 of this Federal Law.

3. The putting of goods for personal use in the places of their temporary storage by the foreign natural person that has imported such goods, and intends to relocate for permanent residence to the Russian Federation, to receive the status of refugee or forced migrant in accordance with the legislation of the Russian Federation shall be confirmed by this person in the procedure established by the federal executive body carrying out the functions of control and supervision in the sphere of customs affairs.

Article 192. Declaring the Goods for Personal Use for Customs Purposes

1. The procedure for filing a passenger customs declaration, in particular with the use of the information system in respect of goods for personal use shall be defined by the federal executive body carrying out the functions of state policy elaboration and normative legal regulation in the sphere of customs affairs.

2. The procedure for registration or refusal registration of a passenger customs declaration shall be defined by the federal executive body carrying out the functions of state policy elaboration and normative legal regulation in the sphere of customs affairs.

3. The federal executive body carrying out the functions of state policy elaboration and normative legal regulation in the sphere of customs affairs shall establish the requirements applicable to the persons that declare the goods delivered to the addresses of natural persons as express cargoes.

Article 193. The Temporary Import and the Temporary Export of Goods for Personal Use by Natural Persons

1. In the event of re-import of the goods which have been earlier exported from the customs territory of the Union the person's confirmation to the customs body of the fact that he is re-importing the same goods which have been earlier exported, if their identification envisaged by Item 2 of Article 265 of the Code of the Union is not available, shall be effectuated in respect of the goods imported with a surplus over the value, weight and/or quantity rates of import without the payment of customs duties and taxes by means of provision to the customs body of the documents and information which can be used to confirm said circumstance.

2. The following may be imported with relief from the duty to pay customs duties and taxes irrespective of the value and weight: the second-hand goods for personal use imported in accompanied or unaccompanied luggage for the period of stay on the territory of the Russian Federation by the foreign specialists who have received a permission to work on the territory of the Russian Federation in the procedure envisaged the legislation of the Russian Federation.

3. The federal executive body carrying out the functions of state policy elaboration and normative legal regulation in the sphere of customs affairs has the right to limit the categories of the foreign natural persons who have received a permission to work in the Russian Federation who have the right to import second-hand goods for personal use for the period of stay on the territory of the Russian Federation as exempt from customs payments, and/or the categories of goods which may be imported by such persons as exempt from customs payments.

4. In the event of a breach of the conditions for temporary import of goods for personal use the duty to pay customs duties and taxes shall come into being solidarily for the persons which have acquired for ownership or for possession the goods in respect of which the conditions for temporary import have been violated.

5. The execution of the duty to pay customs duties and taxes shall be secured in the event of temporary import into the Russian Federation by a natural person not having permanent residence in a member state of the Union:

- 1) of the second and subsequent vehicles for personal use which have been registered in in foreign states if the vehicle for personal use that has been earlier imported by that person into the customs territory of the Union is under customs control;
- 2) of a vehicle for personal use which has been registered in a foreign state and belongs by the right of ownership to a natural person or a legal entity which already owns the vehicles for personal use which have been earlier imported into the customs territory of the Union and are under customs control.

6. For the purposes of application of Part 5 of this article the second and subsequent vehicles for personal use means vehicles for personal use of the same type (a motor vehicle and a motorcycle a trailer for a motor vehicle or a motorcycle, a water vessel or aircraft) as the vehicle for personal use that was earlier temporarily imported and has not been exported from the customs territory of the Union.

Article 194. Charging Customs Payments on Goods for Personal Use

1. The procedure for charging customs payments on goods for personal use is established by Articles 266, 268-270 of the Code of the Union.

2. In the cases defined by the Commission the Government of the Russian Federation has the right to establish:

- 1) additional or more strict in comparison with those defined by the Commission terms for import into the customs territory of the Union of goods for personal use as exempt from customs duties and taxes, and/or restrictions - other than those defined by the Commission - on the use and/or disposal of goods for personal use imported as exempt from customs duties and taxes;
- 2) the rates of import of the goods for personal use moved in accompanied and/or unaccompanied luggage by mode of transport other than air or on foot, without the payment of customs duties and taxes;
- 3) the rates of import of the goods for personal use delivered by a carrier to the address of a natural person without the payment of customs duties and taxes;
- 4) the rates of import of the goods for personal use sent by international post into the customs territory of the Union to the address of one consignee being a natural person without the payment of customs duties and taxes.

3. Customs duties and taxes on the goods for personal use (except for vehicles for personal use) acquired by a natural person within the framework of international electronic trade and delivered to the address of such person as express cargoes may be paid by the person which delivers such goods, on behalf of and on instructions of the natural person being the acquirer of the goods.

4. The requirements applicable to the person that delivers goods as express cargoes shall be defined by the federal executive body carrying out the functions of state policy elaboration and normative legal regulation in the sphere of customs affairs.

If the goods for personal use (except for the goods imported in accompanied luggage) imported by a citizen of the Russian Federation are subject to clearance on the condition that customs duties and taxes are paid such the person shall provide the customs body with information on the taxpayer identification number assigned thereto in accordance with the legislation of the Russian Federation on taxes and fees.

Article 195. The Import and Export of Goods by the Various Categories of Foreign Persons

The import into the Russian Federation and the export from the Russian Federation of goods for personal use by the certain categories natural persons which enjoy preferences and/or immunities in accordance with international treaties of the Russian Federation shall be effectuated in accordance with Chapter 42 of the Code of the Union, with account being taken of the provisions of Chapter 37 of the Code of the Union.

Chapter 36. Details of the Procedure and Terms for the Movement of International Carriage Vehicles Across the Customs Border of the Union

Article 196. General Provisions on the Procedure and Terms for the Movement of International Carriage Vehicles Across the Customs Border of the Union

General provisions on the procedure and term for the movement of international carriage vehicles across the customs border of the Union are defined by Article 272 of the Code of the Union.

Article 197. Terms for the Stay and Use of Temporarily Imported International Carriage Vehicles on the Customs Territory of the Union

1. Terms for the stay and use of temporarily imported international carriage vehicles on the customs territory of the Union are defined Article 275 of the Code of the Union.

2. Railway international carriage vehicles and/or the rail-transported containers mentioned in Item 5 of Article 275 of the Code of the Union may be used on the one-off basis for internal carriage on the territory of the Russian Federation.

3. The provision of information to customs bodies by railway carriers on the location of a temporarily imported railway international carriage vehicle and/or rail-transported containers, in particular those used for internal carriage in accordance with Item 5 of Article 275 of the Code of the Union, shall be done with the use an information systems in the procedure defined by the federal executive body carrying out the functions of state policy elaboration and normative legal regulation in the sphere of customs affairs within the term determined as three working day per 50 units of railway international carriage vehicles.

Article 198. Terms for the Use of Temporarily Exported International Carriage Vehicles outside the Customs Territory of the Union

1. The terms for using temporarily exported international carriage vehicles outside the customs territory of the Union are defined Article 277 of the Code of the Union.

2. The application for realisation of operations that is envisaged by Item 4 of Article 277 of the Code of the Union shall be filed with the customs body that has placed the goods under the customs procedure of temporary import (admission). The filing of said application with other customs bodies is prohibited.

3. The form, structure and format of such application in the form of an electronic document, the procedure for filling it in, for amending it, and also the procedure for carrying out the customs operations connected with the filing, registration, and refusal to register such application, in as much as it concerns the issues not regulated by the Commission, shall be defined by the federal executive body carrying out the functions of control and supervision in the sphere of customs affairs.

Article 199. Declaring for Customs Purposes and Clearing International Carriage Vehicles

1. The procedure for declaring for customs purposes and clearing international carriage vehicles is defined by Article 278 of the Code of the Union.
2. The carrier shall act as the declarant of international carriage vehicles.
3. On behalf of the carrier the customs operations connected with the declaring for customs purposes of international carriage vehicles (except for motor vehicles) may be carried out by the customs representative or other persons acting on the carrier's instructions.
4. A declaration concerning a vehicle shall be filed within three hours from the time of the notice of arrival of the goods in the customs territory of the Union, except for the case specified in Part 5 of this article.
5. In the event of arrival of the goods into the customs territory of the Union by rail a declaration concerning the vehicle shall be filed within seven hours from the time of the notice of arrival of the of goods in the customs territory of the Union.
6. Once an inquiry asking for extension of the term of temporary import of international carriage vehicles is received after the expiry of the term established by for temporary import no extension of the term of temporary import shall be granted, except as otherwise envisaged by the Commission.
7. The date and time of filing of a declaration concerning a vehicle shall be registered in the book of declarations concerning vehicles, in particular with the use of the information systems of the customs bodies.
8. The form of the book of declarations concerning vehicles, the structure and the procedure for filling it in shall be defined by the federal executive body carrying out the functions of control and supervision in the sphere of customs affairs.

Chapter 37. Details of the Procedure and Conditions for Moving Stores Across the Customs Border of the Union

Article 200. General Provisions on the Procedure and Terms for Moving Stores Across the Customs Border of the Union

1. General provisions on the procedure and terms for movement of stores across the customs border of the Union are established by Article 281 of the Code of the Union.
2. The declaring and clearing as stores of the foreign goods placed under the customs procedure of duty-free trade for exportation from the customs territory of the Union in trains are prohibited.

Article 201. Using Stores

1. On the customs body's permission the stores kept aboard water vessels and aircraft or in trains may be temporarily unloaded, transferred to other carriers to other water vessels and aircraft or other trains which perform the international carriage of cargoes, passengers and/or luggage, given the observance of the terms envisaged by this chapter.
2. The customs body's permission shall be issued on the carrier's application filed with the customs body in the form of an electronic document or a document on a paper medium (hereinafter referred to as an application for unloading (transferring) stores).
3. The application for unloading (transferring) stores shall contain information on:
 - 1) the denomination, quantity and location of the stores;
 - 2) the date, time and would-be actions involving the stores;
 - 3) the carrier to which the stores are transferred.

4. Attached to the application shall be the documents confirming the observance of the condition established by Part 7 of this article.

5. The customs body shall consider the application for unloading (transferring) stores within one working day. The customs body's decision shall be sent to the carrier in the form of an electronic document or a document on a paper medium.

6. In the following cases the customs body has the right to refuse issuing a permission to unload (transfer) stores:

- 1) the application for transferring temporarily imported goods to other carriers for possession and use does not contain the information envisaged by Part 3 of this article;
- 2) the terms established by Part 7 of this article are not observed;
- 3) the application for unloading (transferring) stores is filed with a customs body other than the one to which the stores kept in the international carriage vehicle (aboard a water vessel or aircraft or in a train) that arrived in the customs territory of the Union have been declared for customs purposes.

7. The transfer of stores to other carriers to other water vessels and aircraft or other trains performing the international carriage of cargoes, passengers and/or luggage is allowed if these carriers undertake to further observe the terms for use of stores which are established by Chapter 39 of the Code of the Union, and a consent of the declarant of the stores to the transfer thereof is available.

8. The carriers to which stores are transferred enjoy the rights and bear the duty to use the stores which are established by Chapter 39 of the Code of the Union and the legislation of the Russian Federation on customs regulation from the date of the customs body's decision on unloading (transferring) the stores.

9. The forms, formats and structures of an application for unloading (transferring) stores, of the customs body's decision on permission or refusal to allow to unload (transfer) of stores shall be defined by the federal executive body carrying out the functions of control and supervision in the sphere of customs affairs.

Chapter 38. Details of the Procedure and Terms for the Movement of International Post Items and the Goods Sent In Them across the Customs Border of the Union

Article 202. Details of the Dispatch of Goods by International Post

1. The import into the Russian Federation and the export from the Russian Federation of goods by international post shall be effectuated in accordance with Chapter 40 of the Code of the Union, international treaties and acts in the sphere of customs regulation.

2. An appointed post operator shall provide information to the customs body about the personal identity document of the natural person being the consignee of the goods for personal use sent by international post.

3. The procedure for and the form of provision of the information specified in Part 2 of this article shall be defined by the federal executive body carrying out the functions of state policy elaboration and normative legal regulation in the sphere of customs affairs by agreement with the federal executive body carrying out the functions of state policy elaboration and implementation and normative legal regulation in the sphere of information technologies.

4. The format and structure for provision of the information specified in Part 2 of this article shall be defined by the federal executive body carrying out the functions of control and supervision in the sphere of customs affairs.

Article 203. Details of the Realisation of Customs Operations in Respect of International Post Items and of the Goods Sent by International Post

1. Customs operations in respect of the goods sent by international post shall be carried out by the customs bodies in the places established by Item 4 of Article 286 of the Code of the Union.
2. The places of international postal exchange which are postal facilities shall be designated by the federal executive body carrying out the functions of state policy elaboration and normative legal regulation in the sphere of customs affairs jointly with the federal executive body carrying out the functions of state policy elaboration and implementation and normative legal regulation in the sphere of postal communications.
3. The procedure for the customs bodies to carry out customs operations in respect of the goods sent by international post to the Russian Federation or from the Russian Federation, in particular by means of the information systems of the customs bodies with the participation or without the participation of customs bodies' officials, and also the procedure for an appointed post operator to provide preliminary information concerning international post items (if any) shall be defined until the establishment thereof by the Commission by the federal executive body carrying out the functions of state policy elaboration and normative legal regulation in the sphere of customs affairs.
4. The declaring for customs purposes of the goods for personal use sent by international post shall take place in accordance with Item 3 of Article 260 of the Code of the Union and acts constituting the law of the Union.
5. When the documents envisaged by acts of the Universal Postal Union are used in keeping with Item 8 of Article 286 of the Code of the Union as a passenger customs declaration then such documents and other documents which accompany international post items (if any) shall comprise the information required for clearance of the goods for personal use.
6. The following shall act as the declarants of the goods sent by international post: the persons mentioned in Subitem 3 of Item 14 and Item 15 of Article 260 of the Code of the Union, or when the goods are declared with the use of a passenger customs declaration the person being the consignee of the goods for personal use sent by international post.
7. The declaring for customs purposes of the goods for personal use sent by international post as exported from the customs territory of the Union shall be effectuated before they get delivered to the appointed post operator for dispatch.
8. In the following cases the documents which are envisaged by acts of the Universal Postal Union and accompany international post items may be used as a declaration concerning goods when the goods declared for customs purposes are sent by international post in accordance with the customs procedure of export, and also in accordance with the customs procedure of re-import for the goods which are exported from the customs territory of the Union by international post and have not been delivered to the consignees:
 - 1) customs duties and taxes are not payable on such goods;
 - 2) such goods are not subject to established by bans and restrictions or domestic market protection measures.
9. Other cases and terms for the use of such documents as a declaration concerning goods shall be defined by the federal executive body carrying out the functions of state policy elaboration and normative legal regulation in the sphere of customs affairs.
10. If the documents which are envisaged by acts of the Universal Postal Union and accompany international post items are used as a declaration concerning the goods or a passenger customs declaration then information on the sent goods that is provided in electronic form by the appointed post operator and containing the information subject to indication in the declaration concerning goods or in the passenger customs declaration may be used as an electronic kind of such declaration concerning the goods or of the passenger customs declaration. The procedure for and the form for provision of such information shall be defined by the federal executive body carrying out the functions of state policy elaboration and normative legal regulation in the sphere of customs affairs.

11. The clearance of the goods sent by international post shall be effectuated by the customs body, given the observance of the terms listed in Item 1 of Article 118 of the Code of the Union, or for the goods for personal use in Items 2 and 3 of Article 262 of the Code of the Union.

12. The customs operations connected with the clearance of the goods sent by international post shall be carried out by the customs body within the term envisaged by Article 119 of the Code of the Union, and in the procedure defined by the Commission, or in as much as it concerns the issues not regulated by the Commission, in the procedure established by the federal executive body carrying out the functions of state policy elaboration and normative legal regulation in the sphere of customs affairs.

13. The procedure for entry of annotations on the cancellation of the clearance of goods, on the clearance of, or about the refusal to give clearance to goods shall be defined by the federal executive body carrying out the functions of state policy elaboration and normative legal regulation in the sphere of customs affairs until the relevant legal relations get regulated by international treaties and acts in the sphere of customs regulation.

14. Given the availability of interaction of the information system of the customs body and the information system of the appointed post operator the customs body shall notify before long in electronic form the appointed post operator about the clearance of the goods, but before or within one hour from the time of the decision.

15. The payment in cash of customs payments on the goods for personal use sent by international post may be effectuated at post organisations only if the post organisations have electronic payment facilities, and the possibility of sending information via electronic communication channels about the customs payments made, and the details of the personal identity documents of the payers to the payment system of the customs payment operator.

16. Customs duties and taxes on the goods for personal use which are acquired by a natural person within the framework of international electronic trade as sent to the address of such person by international post may be paid by the appointed post operator on behalf and on instructions of the natural person being the acquirer of the goods.

17. The requirements applicable to appointed post operators, and the terms for realisation of the operations of paying customs duties and taxes specified in Part 16 of this article shall be defined by the federal executive body carrying out the functions of state policy elaboration and normative legal regulation in the sphere of customs affairs.

Chapter 39. Details of the Procedure and Terms for the Movement Across the Customs Border of the Union of the Goods Moved by Pipeline or Electricity Transmission Line

Article 204. Details of the Declaring for Customs Purposes of the Goods Moved by Pipeline

1. When goods are imported into the customs territory of the Union and/or into the Russian Federation, and they are exported from the customs territory of the Union and/or from the Russian Federation by pipeline it is allowed to use temporary periodical declaring for customs purposes in respect of them in accordance with Article 102 of this Federal Law, with account being taken of the details envisaged by this article.

2. In a temporary customs declaration it is allowed to declare information on the basis of the intent to import or export a rough quantity of goods within the period declared by the declarant - not exceeding the effective term of the foreign-trade, the conditional customs value (evaluation) assessed according to the quantity of goods planned for being imported into the customs territory of the Union and/or into the Russian Federation or exported from the customs territory of the Union and/or from the Russian Federation, their consumer properties and/or the procedure envisaged by the terms of the foreign-trade contract for setting the price of said goods as of the date of filing of the temporary customs declaration.

3. It is allowed to file one temporary customs declaration in respect of the goods imported or exported by one and the same person that moves the goods in accordance with the terms of one

customs procedure within the framework of execution of the obligations under several foreign-trade contracts (in particular according to different terms for delivery, pricing and payment).

4. A temporary customs declaration shall be filed by a declarant for a period not exceeding three calendar months, or 12 calendar months for natural gas.

5. If within the period specified in the temporary customs declaration a change takes place in the quantity of goods specified in the temporary customs declaration that has been accepted by the customs body it is allowed to file an additional temporary customs declaration before the commencement of the movement of the goods declared in the additional temporary customs declaration.

6. The export of goods within the period specified in a temporary customs declaration in a quantity exceeding the total quantity of goods declared in the temporary customs declaration without the filing of an additional temporary customs declaration is prohibited.

7. The declarant shall file one or several appropriately completed full customs declarations in respect of the goods imported or exported for each calendar month of delivery of the goods. The full customs declaration shall be filed before or on the 20th day of the month following the calendar month of delivery of the goods. On a substantiated application of the declarant the customs body shall extend the term for filing a full customs declaration by up to 90 days. This term shall be counted from the day following the date of expiry of the term for filing a full customs declaration. The prolongation of the term for filing a full customs declaration shall not extend the term for payment of the payable amounts of customs duties and taxes.

8. If within a calendar month the goods declared for import or export in a temporary customs declaration are not imported or are not exported actually the declarant shall notify the customs body about it in writing or electronic form before the expiry of the term for filing a full customs declaration.

9. The format and structure of the electronic form of the notice specified in Part 8 of this article shall be established by the federal executive body carrying out the functions of control and supervision in the sphere of customs affairs.

10. Customs duties shall be paid on the goods exported from the customs territory of the Union and/or from the Russian Federation for each calendar month of delivery.

11. If a temporary or an additional temporary customs declaration is filed export customs duties shall be calculated at the rates effective as of the date of registration of the temporary customs declaration if a full customs declaration is filed, or if the term for filing a full customs declaration is extended at the rates effective as of the 15th day of the month of delivery of the goods.

12. At least 50 per cent of the sum of the export customs duties computed on the basis of the data available in a temporary customs declaration shall be paid before or on the 20th day of the month preceding each calendar month of delivery. If the temporary customs declaration indicates a period exceeding one calendar month the calculation of the sum of export customs duties shall be based on the quantity of the goods, pro rata to the relevant one calendar month of delivery.

13. If a temporary customs declaration indicates a period not exceeding one calendar month, and such declaration is filed after the 20th day of the month preceding the month of delivery the full sum of the export customs duties computed on the basis of the data concerning the goods provided in said temporary customs declaration shall be paid simultaneously with the filing of the temporary customs declaration.

14. If a temporary customs declaration indicates a period of time exceeding one calendar month, and such declaration is filed after the 20th day of the month preceding the month of delivery, but before or on the 20th day of the month of delivery then simultaneously with the filing of the temporary customs declaration the full sum of the export customs duties payable for the first calendar month of delivery shall be paid. If such temporary customs declaration is filed after the 20th day of the month of delivery then simultaneously with the filing of the declaration the full sum of the export customs duties payable for the first and second calendar months shall be paid. The calculation of the sum of the export customs duties payable for each calendar month of delivery,

and also the payment of export customs duties for the subsequent calendar months of the declared period shall be done by the rules established by Part 12 of this article.

15. In the event of filing of an additional temporary customs declaration export customs duties shall be paid by the rules established by Parts 12 and/or 13, 14 of this article. In this case, the declaring of information in the additional temporary customs declaration shall be done on the basis of the procedure envisaged by the terms of the foreign-trade contract for setting the price of the goods and the official exchange rate of a foreign currency to the rouble of the Russian Federation established by the Central Bank of the Russian Federation which are effective as of the date of registration of the temporary customs declaration.

16. Before or on the 20th day of the month following each calendar month of delivery the remaining part of sum of export customs duties that is computed according to the adjusted data concerning the exported goods shall be paid. As this is being done, one shall apply the official exchange rate of the foreign currency to the rouble of the Russian Federation established by the Central Bank of the Russian Federation effective as of the date of registration of the temporary declaration concerning the goods. The calculation of export customs duties on the basis of the customs value and/or the quantity declared in the full declaration concerning the goods which turned out to be increased as compared with those provided in the temporary customs declaration or on the basis of which export customs duties have been paid in connection with the extension of the term for filing a full customs declaration in accordance with Part 7 of this article shall not be considered a wrongdoing and shall not cause the payment of penalties, interest and/or being held accountable on administrative lines, if the rule established by Part 6 of this article is not violated.

17. If the term for filing a full customs declaration is extended in accordance with Part 7 of this article export customs duties shall be paid by the declarant on the basis of the data he has as of the time of payment about the goods. The declaring of the data about the goods to be used to pay export customs duties when the term for filing a full customs declaration has been extended, and the calculation of the sum of export customs duties shall be done by the declarant in the application for acceptance of advance payments to set off the execution of the duty to pay customs duties, taxes, safeguard, anti-dumping and countervailing duties.

18. The duty to pay import customs duties, taxes, safeguard, anti-dumping and countervailing duties on the goods moved by pipeline shall come into being for the declarant from the time registration by the customs body of the temporary customs declaration or the full customs declaration.

19. The duty to pay import customs duties, taxes, safeguard, anti-dumping and countervailing duties on the goods moved by pipeline is terminated for the declarant in the cases established by Item 2 of Article 54 and Item 2 of Article 72 of the Code of the Union.

20. If a temporary customs declaration indicates a period exceeding one calendar month then the calculation of the sum of import customs duties, taxes, safeguard, anti-dumping and countervailing duties shall be done on the basis of the information declared in the temporary customs declaration in respect of the quantity of goods pro rata to the relevant one calendar month of delivery. The amounts of the import customs duties, taxes, safeguard, anti-dumping and countervailing duties payable for the first calendar month of delivery shall be paid before the clearance of the goods in accordance with the temporary customs declaration. Import customs duties, taxes, safeguard, anti-dumping and countervailing duties for the subsequent calendar months of the declared period shall be done before or on the 20th day of the month preceding each calendar month of delivery.

21. For the purposes of calculation and payment of customs duties, taxes, safeguard, anti-dumping and countervailing duties one shall apply the rates of the import customs duties, taxes, safeguard, anti-dumping and countervailing duties effective as of the date of registration of the temporary customs declaration by the customs body.

22. Adjusted information about the goods imported for each calendar month of delivery shall be provided to the customs body by means of filing a full customs declaration before or on the 20th day of the month following each calendar month of delivery. If the amounts of payable customs duties, taxes, safeguard, anti-dumping and countervailing duties get increased as a result of adjustment of data the additional payment of the amounts shall take place simultaneously with the filing of the full customs declaration. In said case no penalties shall accrue.

23. The extension of the term for filing a full customs declaration shall be effectuated in the procedure established by Part 7 of this article.

24. If the amounts of the customs duties, taxes, safeguard, anti-dumping and countervailing duties paid for a calendar month of delivery on the basis of the information declared in a temporary and an additional temporary customs declaration exceed the amounts of the customs duties, taxes, safeguard, anti-dumping and countervailing duties payable as a result of adjustment of data in the full customs declarations filed in accordance with Part 7 or 22 of this article, and also if within a calendar month goods were not imported or not exported the refund of the amounts of the customs duties, taxes, safeguard, anti-dumping and countervailing duties in as much as it concerns the surplus shall be done in the procedure established by Chapter 11 of this Federal Law.

25. If goods are moved by pipeline:

- 1) bans and restrictions are applicable as of the date of registration of the temporary customs declaration;
- 2) if at the filing of a full declaration concerning goods for the purposes of calculation of customs duties and taxes, customs fees and other payments for the collection of which the customs bodies are responsible, in particular for assessment of the customs value of goods and the declaration of the statistical value of goods it is required to translate a foreign currency one shall use the official exchange rate of the foreign currency to the rouble of the Russian Federation established by the Central Bank of the Russian Federation as of the date of registration of the temporary customs declaration by the customs body.

26. In the event of declaring for customs purposes of the natural gas moved by pipeline the following shall be used to confirm the quantity and quality thereof: certificates of actual deliveries of the goods drawn up on the basis of the readings of the meters located in the places designated by the terms of the foreign-trade contracts under which such movement takes place.

27. The natural gas quantity delivered in the first day of the calendar month following the calendar month of delivery of the goods, for the purposes of this article shall be deemed delivered within a calendar month of delivery of the goods, provided the aggregate time of delivery of the goods within the first day of the calendar month of delivery of the goods and of the first day of the calendar month following it that is attributed to one calendar month of delivery of the goods for the purposes of declaring for customs purposes does not exceed 24 hours.

28. The re-loading (transshipment) on the territory of the Russian Federation of the goods of the Union moved by pipeline which are under customs control from the pipeline transport to other modes of transport or from other modes of transport to the pipeline transport is allowed without a permission of a customs body.

29. On the declarant's application filed in the form of a document on a paper medium or an electronic document a registered full customs declaration concerning the goods which are exported or erroneously declared as exported may be withdrawn by him in the declarative procedure both before and after the taking of the customs body's decisions concerning that declaration, given the observance of the provisions of Paragraph 2 of Item 7 of Article 113 of the Code of the Union.

30. If as of the time of filing of a temporary declaration concerning goods the declarant does not have certain information that has to be provided in such declaration then on the declarant's substantiated application and the customs body's permission it is admissible that said information be provided in the relevant full declaration concerning the goods.

Article 205. Details of the Declaring for Customs Purposes of the Goods Moved via Electricity Transmission Lines

1. The declaring for customs purposes of the goods moved via electricity transmission lines (hereinafter referred to in this article as electricity) shall be done in accordance with Article 291 of the Code of the Union.

2. The following is subject to declaring: the actually imported and exported quantity of electricity and/or the electricity interchange balance as the algebraic sum of the amounts of electricity

interchanges in opposite directions via inter-state electricity transmission lines for each calendar month. In the customs declaration(s) the quantity of imported or exported electricity shall be indicated for each calendar month as the electricity interchange balance (the algebraic sum of electricity interchanges in opposite directions via all operated inter-state electricity transmission lines of all voltage classes adjusted by the value of the loss in electric grids available when electricity is moved) or as separately actually imported or exported quantity of electricity adjusted by the value of the loss in electric grids available when electricity is moved.

3. By agreement with the federal executive body carrying out the functions of state policy elaboration and implementation and normative legal regulation in the sphere of the fuel and energy complex the federal executive body carrying out the functions of state policy elaboration and normative legal regulation in the sphere of customs affairs shall establish a list of the details which are subject to provision to the customs bodies in respect of off-schedule (technological) electricity interchange balances due to the parallel operation of energy systems.

4. In the event of declaring for customs purposes of the electricity exported from the customs territory of the Union it is allowed to use the readings of the meters located on adjacent territories and/or on the territories of foreign states in the places designated in accordance with the terms of agreements on organisation of recording of electricity interchange concluded between the organisations responsible for the operation of inter-state electricity transmission lines and/or the keeping of record of the goods moved via inter-state electricity transmission lines.

5. In the event of declaring for customs purposes of the electricity imported into the customs territory of the Union it is allowed to use the readings of the meters located on the territories of adjacent and/or other states in the places designated in accordance with the terms of agreements on organisation of recording of electricity interchanges concluded between the organisations responsible for the operation of inter-state electricity transmission lines and/or the keeping record of the goods moved via inter-state electricity transmission lines.

6. By agreement with federal executive body carrying out the functions of state policy elaboration and implementation and normative legal regulation in the sphere of the fuel and energy complex the federal executive body carrying out the functions of state policy elaboration and normative legal regulation in the sphere of customs affairs shall establish the form of the application specified in Items 7 and 10 of Article 291 of the Code of the Union, and also a list of the details provided by the carrier in accordance with Item 10 of Article 291 of the Code of the Union.

Article 206. Securing the Execution of the Duty to Pay Customs Duties and Taxes

When goods are moved by pipeline and electricity transmission lines the customs body has the right to demand that a security be provided for execution of the duty to pay customs duties and taxes:

- 1) if the declarant has been pursuing foreign economic activities for less than one year;
- 2) if within the term established by Part 19 of Article 73 of this Federal Law the declarant defaulted on executing the duty to pay customs duties and taxes and to make other payments for the collection of which the customs bodies are responsible;
- 3) if the declarant has judgements on cases of on administrative offences in the sphere of customs affairs under which he has not performed.

Article 207. Meters for Keeping Record of the Goods Moved by Pipeline and Electricity Transmission Line

1. The federal executive body carrying out the functions of state policy elaboration and normative legal regulation in the sphere of customs affairs jointly with the federal executive body carrying out the functions of state policy elaboration and implementation and normative legal regulation in the sphere of the fuel and energy complex shall define for customs purposes a list of the technologically feasible places where meters are installed to keep record of the movement of the goods imported into the Russian Federation and exported from the Russian Federation by pipeline and electricity transmission line.

2. The procedure for applying (removing) means of identification to the meters intended to keep record of the goods moved by pipeline and electricity transmission line shall be defined by the federal

executive body carrying out the functions of control and supervision in the sphere of customs affairs jointly with the federal executive body carrying out the functions of state policy elaboration and implementation and normative legal regulation in the sphere of the fuel and energy complex.

Article 208. Details of the Application of the Customs Procedure of Customs Transit to the Goods Moved by Pipeline

1. The declarant that has placed goods under the customs procedure of customs transit by means of filing a temporary declaration concerning the goods in accordance with Article 204 of this Federal Law shall provide exact information on the goods moved by pipeline actually carried (transported) in accordance with the customs procedure of customs transit, within the term and in the procedure which are established by Part 7 of Article 204 of this Federal Law.

2. The application of the customs procedure of customs transit to the foreign goods moved by pipeline which are carried (transported) via the territories of several member states of the Union shall be defined in accordance with an international treaty of the Russian Federation, or until the adoption of such international treaty by the federal executive body carrying out the functions of state policy elaboration and normative legal regulation in the sphere of customs affairs.

Chapter 40. Details of the Procedure and Terms for the Movement Across the Customs Border of the Union of the Goods Carried from One Part of the Customs Territory of the Union to Another Part of the Customs Territory of the Union via the Territory of States Not Being Members of the Union, and/or by Sea

Article 209. General Provisions

1. Details of the procedure and terms for the movement across the customs border of the Union of the goods carried from one part of the customs territory of the Union to another part of the customs territory of the Union via the territories of the states not being members of the Union, and/or by sea are defined in Chapter 43 of the Code of the Union.

2. The foreign goods imported into the Russian Federation and placed under the customs procedure of clearance for internal consumption with the application of exemption from import customs duties and taxes in accordance with a production sharing agreement in the event of movement between the territory of the Russian Federation and the territories of artificial islands, plants and installations located outside the territory of the Russian Federation in respect of which the Russian Federation has exclusive jurisdiction are not subject to placement under other customs procedure and they shall be moved without the payment of customs duties and taxes and without the imposition of bans and restrictions, given the simultaneous observance of the following conditions:

- 1) the person that placed the goods under the customs procedure of clearance for internal consumption with the application of exemption from import customs duties and taxes in accordance with the production sharing agreement has sent a notice about such movement to the customs body that has cleared the moved goods in accordance with the customs procedure of clearance for internal consumption, and also to the customs body in whose operating zone the operations of movement of the goods take place;
- 2) the goods are going to be moved by the aircraft and/or sea vessels which can more than once cross the State Border of the Russian Federation without undergoing border, customs and other types of control in the procedure established by the legislation of the Russian Federation;
- 3) the placement of the goods under the customs procedure of clearance for internal consumption with the application of exemption from import customs duties and taxes within the framework of the production sharing agreement and the operations of movement of the goods between the territory of the Russian Federation and the territories of artificial islands, plants, and installations located outside the territory of the Russian Federation in respect of which the Russian Federation has exclusive jurisdiction is going to take place within the operating zone of one regional customs directorate.

Article 210. Details of the Realisation of Customs Operations in Respect of the Goods Carried via the Territories of States Not Being Members of the Union, and/or by Sea without Being Placed under the Customs Procedure of Customs Transit

The procedure for realisation of the customs operations connected with the departure from the customs territory of the Union of the goods of the Union specified in Subitem 3 of Item 5 and Item 6 of Article 302 of the Code of the Union, and the arrival in the customs territory of the Union of the goods of the Union specified in Subitem 4 of Item 5 of Article 302 of the Code of the Union shall be defined by the federal executive body carrying out the functions of state policy elaboration and normative legal regulation in the sphere of customs affairs.

Article 211. Details of the Application of the Customs Procedure of Customs Transit to the Goods of the Union Carried from One Part of the Customs Territory of the Union to Another Part of the Customs Territory of the Union via the Territories of States Not Being Members of the Union, and/or by Sea

In the event of placement under the customs procedure of customs transit on the territory of the Russian Federation of the goods of the Union carried from one part of the customs territory of the Union to another part of the customs territory of the Union via the territories of the states not being members of the Union, and/or by sea, by rail in goods wagons if the consignor and the consignee are one and the same legal entity, and also in postal, luggage (post and luggage) cars travelling as part of passenger trains the customs operations connected with the placement of said goods under the customs procedure of customs transit shall be carried out by the customs body in whose operating area the loading of the goods (or of the last lot of the goods in the event of simultaneous carriage of several lots of the goods) is done.

Chapter 41. Imposing a Ban on the Circulation of Certain Categories of Goods in the Russian Federation

Article 212. The Certain Categories of Goods on Whose Circulation in the Russian Federation a Ban May Be Imposed, and the Procedure for Application of That Ban

1. The Government of the Russian Federation has the right to impose a ban on the circulation of the following categories of goods in the Russian Federation:

- 1) the goods on which customs duties were paid when they were imported into the customs territory of the Union at rates other than the rates established by the Uniform Customs Tariff of the Eurasian Economic Union, and/or which are subject to the rates of customs duties other than the rates established by the Uniform Customs Tariff of the Union;
- 2) the goods in respect of which in accordance with the acts constituting the law of the Union a member state of the Union has assumed the obligation on the circulation and/or stay or use of such goods only on the territory of that state;
- 3) the goods in respect of which a member state of the Union, in particular in the cases defined by the acts constituting the law of the Union, use in trading with states not being members of the Union unilaterally applies tariff privileges, tariff preferences, tariff quotas and/or bans and restrictions according to the rules that differ from the general rules established by the acts constituting the law of the Union, and/or the rules applied in the Russian Federation;
- 4) the goods in respect of which customs operations are carried out by the persons to which the certain special simplifications have been granted which are granted only on the territory of the member state of the Union that has concluded an international treaty with a state not being member of the Union on grant of such simplifications, in particular on the basis of reciprocity;
- 5) the goods which are subject - when they were imported into the Russian Federation from the states not being members of the Union - only in the Russian Federation, in particular unilaterally, customs-tariff regulation measures and/or bans and restrictions, unless such customs-tariff regulation measures and/or bans and restrictions were observed when said goods were imported into the customs territory of the Union.

2. The procedure for the use of a ban of the circulation in the Russian Federation of the certain categories of goods envisaged by this article, and also the procedure for disposal of such goods if

they get found in circulation in the Russian Federation shall be defined by the Government of the Russian Federation simultaneously with the imposition of that ban.

3. If the Government of the Russian Federation has imposed a ban on the circulation of certain categories of goods in the Russian Federation the person specified in Subitem 11 or 17 of Item 1 of Article 2 of the Code of the Union has the right to receive information on clearance of goods in the member states of the Union in the procedure envisaged Parts 5 - 16 of Article 305 of this Federal Law. The customs body's lacking said information or a ban on the provision thereof to other persons in accordance with international treaties of the Russian Federation shall not serve as a ground relieving the person from the duty to observe the ban on the circulation of certain categories of goods in the Russian Federation established by in accordance with this chapter.

Article 213. The Federal Executive Bodies Authorised to Exercise Control and Supervision over the Observance of a Ban on the Circulation in the Russian Federation of Certain Categories of Goods, and Also on the Disposal of Such Goods if They Are Found in Circulation in the Russian Federation

The federal executive bodies authorised to exercise control and supervision over the observance of a ban on the circulation of certain categories of goods in the Russian Federation envisaged Article 212 of this Federal Law, and also over the disposal of such goods if they are found in circulation in the Russian Federation shall be defined by the Government of the Russian Federation simultaneously with the imposition of that ban.

SECTION VI CONDUCTING CUSTOMS CONTROL

Chapter 42. General Provisions on the Realisation of Customs Control

Article 214. Conducting Customs Control

1. Customs control shall be carried out by the customs bodies in accordance with the Code of the Union.

2. The procedure for conducting customs control with the application of the forms of customs control and/or the measures supporting the performance of customs control, in as much as it concerns the issues not regulated by the Code of the Union, or in the cases envisaged by it, shall be defined this Federal Law, or in as much as it concerns the issues not regulated the Code of the Union and this Federal Law or envisaged by this Federal Law, by the federal executive body carrying out the functions of state policy elaboration and normative legal regulation in the sphere of customs affairs.

3. The technologies (instructions) for application of the forms of customs control and the measures supporting the realisation of customs control, in particular in the form of administrative regulations, shall be established by the federal executive body carrying out the functions of control and supervision in the sphere of customs affairs.

4. For the purposes of checking the information confirming the fact of clearance of goods the customs bodies may carry out customs control in respect of the goods which are on the territory of the Russian Federation, if the customs bodies have information according to which the goods have been imported into the customs territory of the Union and/or stay on the territory of the Russian Federation in breach of international treaties and acts in the sphere of customs regulation.

5. The forms of customs control and the measures supporting the performance of customs control may be used by the customs bodies to ensure the observance of a ban on the circulation of certain categories of goods in the Russian Federation that is imposed in accordance with Article 212 of this Federal Law, and also to carry out other functions vested in the customs bodies in accordance with Article 254 of this Federal Law.

6. While exercising customs control the customs bodies shall proceed from the principle of selectivity of objects of customs control, the forms of customs control and/or the measures supporting the realisation of customs control.

7. While choosing the objects of customs control, the forms of customs control and/or the measures supporting the realisation of customs control one shall use a risk management system.

8. For the purposes of exercising customs control after the clearance of the goods, and also customs control in accordance with Parts 4 and 5 of this article the customs bodies may pick up objects for customs control without the elaboration and endorsement of risk profiles.

9. The forms of reports, decisions, orders and other documents drawn up by the customs bodies in the event of realisation and on the results of completion of certain forms of customs control and the measures supporting the realisation of customs control in accordance with the Code of the Union and this Federal Law, the procedure for filling in these forms, amending such documents, and also the structure and format of such documents in the form of an electronic documents shall be established by the federal executive body carrying out the functions of control and supervision in the sphere of customs affairs except for cases when said powers have been vested in the Commission by the Code of the Union.

10. If customs control is conducted after the clearance of goods, and also customs control is conducted in accordance with Parts 4 and 5 of this article the form of exchange of documents and/or information with persons (on a paper medium or as electronic documents and/or information in electronic form) shall be defined by the customs body, with account being taken of the circumstances of application of the form of customs control and/or the measures supporting the performance of customs control.

Article 215. Term for Completion of Customs Control in Respect of Activities of the Persons
Included in Registers of the Persons Pursuing Activities in the Sphere of Customs Affairs, or the
Register of Authorised Economic Operators

The customs control of activities of the persons included in registers of the persons pursuing activities in the sphere of customs affairs, or the register of authorised economic operators may be conducted during the period of their being included in such registers, and also until the expiry of two years after their removal from such of the registers.

Article 216. Details of Customs Control after the Clearance of Goods in Respect of Conditionally
Cleared Goods

The federal executive body carrying out the functions of state policy elaboration and normative legal regulation in the sphere of customs affairs may establish the frequency of performance and other provisions governing the exercise of customs control after the clearance of goods in respect of the conditionally cleared goods specified in Item 1 of Article 126 of the Code of the Union.

Article 217. Procedure for the Creation, Termination of Operation (Liquidation) and Marking of
Customs Control Zones, and the Requirements Applicable to Them

1. The places being customs control zones shall be designated in accordance with Article 319 of the Code of the Union and this article.

2. Customs control zones may be created along the State Border of the Russian Federation, at checkpoints on the State Border of the Russian Federation, in the places intended for customs operations, in the places of temporary storage of goods, of unloading and re-loading (transshipping) of goods, customs inspection and customs examination thereof, on parking lots for the vehicles which carry the goods which are under customs control.

3. Customs control zones may be permanent if:

- 1) if the possessor of the land plot, area of a body of water or premises intends to use said territories exclusively for the storage on them of the goods which are under customs control or for the performance of other customs operations involving such goods;
- 2) if certain areas of a territory or area of a body of water are predominantly used for carriage or storage of the goods which are under customs control or for performance of other customs operations in respect of said goods, and a restriction on the movement of such goods across the boundaries of customs control zones or a restriction on access to such goods is required for ensuring the observance of the law of the Union and the legislation of the Russian Federation on customs regulation.

4. A temporary customs control zone shall be created by a decision of the chief of a customs post or of the person authorised by him, or when customs control is carried out after the clearance of goods and in accordance with Parts 4 and 5 of Article 214 of this Federal Law, by a decision of the chief of the customs body that conducts customs control, or of the person authorised by him. Said decision shall be made formal as an order of the chief of the customs body or of the person authorised by him, with an indication of the purpose of creation of the temporary customs control zone, the whereabouts of the temporary customs control zone, the effective term, the boundaries of the temporary customs control zone and the places for the crossing thereof by individuals, goods and vehicles, and also the means of designation used.

5. On a representation of the customs body in whose operating area the relevant plot of the territory of the Russian Federation is included the federal executive body carrying out the functions of control and supervision in the sphere of customs affairs shall designate the sections of the state border of the Russian Federation along which it is necessary to create customs control zones, and shall take a decision on the creation of such zones. The decision on creation of customs control zones along the state border of the Russian Federation shall be made formal as a normative legal act of the federal executive body carrying out the functions of control and supervision in the sphere of customs affairs agreed upon with the federal executive body in the sphere of security of the Russian Federation and the executive bodies of the constituent entities of the Russian Federation on whose territories said zones are created.

6. On a land part of the territory of the Russian Federation a customs control zone along the state border of the Russian Federation may be created within a terrain strip of up to 30 kilometres wide off the line of the state border of the Russian Federation inland on the territory of the Russian Federation. A decision on creation of a customs control zone within a terrain strip of up to 30 kilometres wide off the line of the state border of the Russian Federation inland on the territory of the Russian Federation shall comprise the following:

- 1) the location of the check-point;
- 2) the boundary of the customs control zone and of the place of crossing thereof by individuals, goods and vehicles.

7. On sea, river and lake parts of the territory of the Russian Federation a customs control zone along the State Border of the Russian Federation may be created respectively within the territorial sea of the Russian Federation, the Russian part of the waters of border rivers, lakes and other bodies of water, and also a terrain strip of up to 15 kilometres wide off the coastline inland on the territory of the Russian Federation.

8. Customs control zones along the State Border of the Russian Federation shall be marked on the limits thereof in the places of crossing with transport routes, in the places of crossing of the State Border of the Russian Federation by individuals, goods and vehicles with signs containing the white-colour inscription "Customs Control Zone" against a green background manufactured according to the technical specifications and standards defined for road information signs.

9. A decision on creation of a customs control zone at the check-points on the state border of the Russian Federation established by and opened in accordance with the legislation of the Russian Federation shall be taken by the chief of the customs-house in whose operating area the check-point is located. Such decision shall be made formal as an order of the chief of the customs-house agreed upon with the federal executive body carrying out the functions of control and supervision in the sphere of customs affairs. The customs control zone created at the check-point on the state border of the Russian Federation shall include parts of territory (areas of bodies of water), buildings, structures, grounds where customs operations, storage, unloading and re-loading (transshipment) take place in respect of the goods which are under customs control, the customs inspection and customs examination thereof, and parking lots for the vehicles carrying such goods are located.

10. While defining the boundary of a customs control zone one shall take into account the opinion of the administration of the transport infrastructure facility within which the check-point is established by on the state border of the Russian Federation: of the head of a sea port authority, the chief of a basin state authority for inland water transport, airfield operator, the chief of a railway terminal (station). The opinion of the administration of the transport infrastructure facility drawn up in writing shall be attached to the draft order of the chief of the customs-house on the creation of

the customs control zone sent for approval to the federal executive body carrying out the functions of control and supervision in the sphere of customs affairs.

11. The order of the chief of the customs-house on the creation of a customs control zone at a check-point shall comprise the following:

- 1) the location of the check-point;
- 2) the boundary of the customs control zone and the place of its crossing by individuals, goods and vehicles.

12. An annex to the order of the chief of the customs-house on the creation of customs control zone at a check-point shall comprise a graphic image of the boundary and the area of said zone in the form of layouts or maps.

13. Decisions on creation of customs control zones in other places shall be taken by the chief of the customs-house whose operating area includes the places and areas where customs control zones are created.

14. The decision on creation of a customs control zone that is envisaged by Part 13 of this article shall be made formal as an order of the chief of the customs-house that shall indicate the following:

- 1) the location of the customs control zone;
- 2) the boundary of the customs control zone and the place of it crossing by individuals, goods and vehicles;
- 3) the means used to mark the boundary of the customs control zone.

15. An annex to the order of the chief of the customs-house on the creation of a customs control zone mentioned in Part 14 of this article shall comprise a graphic image of the boundary and area of the customs control zone in the form of layouts or maps.

16. The boundary of a customs control zone shall be marked with rectangular-form signs with the white-colour inscription in Russian and English "Customs Control Zone" against a green background. Said signs shall serve as the main means of marking of the customs control zone.

17. A customs control zone may be marked by the application of the inscription "Customs Control Zone" in Russian and English directly on the fencing structures and walls of premises which make up the perimeter thereof. It is admissible that the inscription in English be substituted with an inscription in any other language that is appropriate for use when the specific customs control zone is created.

18. The marking of a customs control zone, except for a customs control zone created on the water area of the territorial sea or within its limits shall be done on the boundary of the customs control zone in the places of its crossing with transport routes, and also in the places of crossing of the boundary of the customs control zone by individuals, goods and vehicles. While marking the customs control zone one may additionally use billboards with information on the boundary thereof, about the established by places for crossing its boundary, a list of the persons having access to the customs control zone, the means of marking thereof and other circumstances connected with its operation. The boundary of a temporary customs control zone may be marked with a cordon tape, and also temporarily installed signs. As this is being done, it is allowed to use improvised materials and facilities.

19. Customs control zones shall be liquidated in the cases of change of the location of the customs body, closing down of the check-point on the State Border of the Russian Federation, change of the place of storage of goods which are under customs control, change of the location of the places for realisation of customs operations, unloading and re-loading (transshipping) of goods, the customs inspection and customs examination thereof, parking of the vehicles carrying the goods which are under customs control. A decision on liquidation of a customs control zone shall be made formal as an order of the customs body that has created such zone.

20. A temporary customs control zone shall be liquidated upon the completion of the events which have served as ground for the creation thereof, or upon the expiry of the term of its operation specified in the customs body's decision on the creation of the temporary customs control zone.

21. The customs body after the liquidation of a customs control zone that has been located in its operating area shall take measures for removing the means of marking thereof and for informing persons concerned about its liquidation.

22. In customs control zones, in particular those created along the state border of the Russian Federation within a five-kilometre zone off the state border of the Russian Federation the production and other economic activities connected with the carriage, unloading, re-loading (transshipment) and storage of the goods which are under customs control is allowed on the permission of the customs bodies and under their supervision for organising and servicing parking lots for the vehicles carrying such goods, servicing the legal entities and natural persons which move goods and vehicles across the state border of the Russian Federation, constructing and renovating the buildings and structures and their utility lines used to carry out customs operations, constructing and renovating the roads and access roads to check-points, the transport-engineering structures used to move goods and vehicles across the state border of the Russian Federation (in particular constructing motor vehicle parking lots, installing road fencing and road signs).

23. The movement of goods, vehicles and individuals, in particular officials of state bodies, across the boundaries of customs control zones and within them shall be allowed on the permission of the customs bodies and under their supervision, except for the cases established by this Federal Law and other federal laws.

24. The procedure for issuance (refusal to issue) the customs body's permission specified in Part 23 of this article shall be established by the federal executive body carrying out the functions of control and supervision in the sphere of customs affairs.

25. Production and other economic activities pursued within customs control zones shall not pose obstacles for the unfettered work of the customs bodies' officials.

26. Production and other economic activities within the customs control zones created at check-points on the State Border of the Russian Federation shall be pursued, with account being taken of the security restrictions and requirements established by at check-points on the State Border of the Russian Federation in accordance with the provisions of the legislation of the Russian Federation on the State Border of the Russian Federation.

27. A permission to pursue production and other economic activities in a customs control zone shall be issued by the chief of the customs body in whose operating area the customs control zone is created, on an application in writing of a person concerned.

28. If a customs control zone has been created on the territory (on the water area) that belongs to persons by the right of ownership or that is leased the permission to pursue to pursue production and other economic activities specified in Part 27 of this article shall be issued, given the availability of a consent of the owner (possessor) of the territory (water area).

29. An application for a permission to pursue production and other economic activities in a customs control zone shall comprise information on the type and character of the activity that is going to be pursued within the customs control zone, a list of the persons which are going to pursue such activity and information on the planned term for the pursuance of such activity.

30. The chief of the customs body shall consider the application for a permission to pursue production and other economic activities in the customs control zone, and if the would-be activity complies with Parts 22, 25 and 26 of this article he shall append on the application the instructions "Production and other economic activities in the customs control zone are permitted until (date to be indicated)". In the event of refusal to issue a permission the instructions "Permission to pursue declared activities is denied" shall be appended on the application, with an indication of the reasons for the refusal.

31. The original application for a permission to pursue production and other economic activities in the customs control zone shall be returned to the person concerned, and a copy of the application shall be kept in the customs body.

32. The provisions of this article do not extend to the creation of customs control zones in the structures, on the premises (the parts of premises) and/or on the open-air grounds (parts of open-air grounds) of an authorised economic operator in accordance with Article 387 of this Federal Law.

Article 218. The Decision on the Results of Customs Control

1. A decision shall be taken on the results of completion of customs control in the form of a check of customs and other documents and/or information in accordance with Part 2 of Article 226 of this Federal Law or a customs check in accordance with Part 28 of Article 237 of this Federal Law:

- 1) in the event of discovery of breaches of international treaties and acts in the sphere of customs regulation and/or of the legislation of the Russian Federation on customs regulation, unless the taking of other decisions is envisaged in said case by the Code of the Union;
- 2) in the event of establishment of the exact information about the goods in respect of which a decision has been earlier taken on the results of customs control that is envisaged by Item 8 of Article 56, Item 5 of Article 72, Item 5 of Article 91, Item 4 of Article 97, Item 5 of Article 103, Item 6 of Article 153, Item 7 of Article 162, Item 9 of Article 208, Item 6 of Article 216, Item 10 of Article 279, Item 5 of Article 280, Item 5 of Article 284, Item 4 of Article 309 of the Code of the Union;
- 3) in the event of establishment of information about the goods distrained by customs bodies in accordance with Chapter 51 of the Code of the Union;
- 4) in the event of discovery of the goods subject to seizure in accordance with federal laws, acts of the President of the Russian Federation and the Government of the Russian Federation which are mentioned in Article 254 of this Federal Law within the framework of performance of other functions vested in the customs bodies in accordance with Part 4 of Article 254 of this Federal Law.

2. The form of a decision on the results of customs control, the procedure for filling it in, making amendments (addenda) to such decision, and also the structure and the format of a decision on the results of customs control in the form of an electronic document shall be established by the federal executive body carrying out the functions of control and supervision in the sphere of customs affairs.

Article 219. The Gathering of Information by Customs Bodies on the Persons in Respect of Which Customs Control Is Exercised

1. Customs bodies have the right to gather information about the persons in respect of whose goods, documents, structures, premises (part of premises), open-air grounds (parts of open-air grounds) and/or activities customs control is carried out, and their representatives, in particular the pieces of information listed in Item 1 of Article 361 of the Code of the Union.

2. The gathering of information on the persons specified in Part 1 of this article shall be done by the customs bodies in the course of customs control, and by means receiving it from other state bodies of the member states of the Union.

Article 220. Inviting Officials of Other Federal Executive Bodies of the Russian Federation Carrying Out Functions of Control and Supervision and Their Territorial Units for Participation in Customs Control

Recruiting officials of other federal executive bodies of the Russian Federation carrying out the functions of control and supervision and of their territorial units for participation in customs control shall be done in the procedure defined by relevant federal laws, normative legal acts of the President of the Russian Federation, the Government of the Russian Federation, and also joint acts of the federal executive body carrying out the functions of state policy elaboration and normative legal regulation in the sphere of customs affairs, and the relevant federal executive bodies.

Article 221. The Interaction of Customs Bodies and Other State Bodies Exercising State Control (Supervision) on the State Border of the Russian Federation

1. The customs bodies shall carry out their functions on their own and in cooperation with other state bodies.
2. In the course of customs and other types of state control (supervision) the one stop mechanism shall be realised by means of one-off submitting to the customs body by a carrier (in particular by a customs carrier), the person acting on his behalf, or other persons concerned of the documents and information required for exercising customs and other types of state control (supervision), and supplying information by the customs bodies about the decisions taken according to the results of completion of such control (supervision).
3. In the course of customs control in respect of the goods which are moved across the state border of the Russian Federation and are subject to the control exercised by other by state bodies exercising state control (supervision) on the state border of the Russian Federation the customs bodies shall ensure the general coordination of performance of such control within the scope of competence and powers established by this Federal Law, other federal laws, normative legal acts of the Government of the Russian Federation, in the following procedure:
 - 1) the customs bodies shall check the availability and completeness of the documents and information which are provided by the carrier and other persons concerned and are required for exercise of control by other state bodies exercising state control (supervision) on the state border of the Russian Federation in respect of the goods moved across the state border of the Russian Federation;
 - 2) the customs bodies shall provide information to other state bodies which exercise state control (supervision) on the state border of the Russian Federation about the goods which have arrived for customs control and are subject to control by such bodies, unless said information has already been provided to them by the carrier or other person concerned in particular with the use of the electronic information systems of interdepartmental interaction;
 - 3) when customs control is carried out in respect of the goods which are moved across the state border of the Russian Federation and are subject to the control exercised by other state bodies which exercise state control (supervision) on the state border of the Russian Federation the customs bodies shall take a decision on completing or on carrying out customs operations in respect of such goods after receiving a decision on the results of the control exercised by representatives of said state bodies, in particular with the use of the electronic information systems of interdepartmental interaction.
4. The customs bodies shall ensure the one-off mode of performance of the customs examination of the goods subject to the control exercised by the state bodies which exercise state control (supervision) on the state border of the Russian Federation, with the participation of officials of such bodies in the places designated for realisation of control.
5. It is prohibited to allow the passage across the State Border of the Russian Federation of the goods in respect of which one of the state bodies exercising state control (supervision) on the state border of the Russian Federation with account being taken of the established by scope of competence has taken a decision on banning the importation thereof into the Russian Federation or exportation thereof from the Russian Federation.
6. In accordance with this Federal Law and other federal laws the customs bodies have the right to allow the committing - under its control - of certain actions which fall within their competence by other by state bodies. In the cases defined by other federal laws or by the Government of the Russian Federation the realisation of the certain functions put in accordance with this Federal Law within the competence of the customs bodies may be vested in other the federal executive bodies.
7. The Government of the Russian Federation has the right to take a decision on conferring on the customs bodies of the competence for execution of the powers of other state bodies which exercise state control (supervision) on the state border of the Russian Federation at certain check-points on the state border of the Russian Federation for a certain period of time, has the right to establish a procedure for exercising such control (supervision), and also to take a decision on conferring the

right to exercise other types of control (supervision) at check-points on the state border of the Russian Federation on authorised the customs bodies' officials.

Article 222. The Interaction and Cooperation of the Customs and Tax Bodies

1. The customs and tax bodies shall interact and cooperate for the purpose of ensuring the collection of customs payments, and also safeguard, anti-dumping and countervailing duties, monitoring the correctness of the calculation and the property timing of payment and the refund (set-off) thereof, and taking measures for the collection thereof, and also on other issues falling within the competence of the customs and tax bodies.

2. The foundation for the interaction of the customs and tax bodies shall be the use of up-to-date information technologies, data exchange, the coupling of risk-management systems, the coordination of the actions of classifying businesses, the rolling out of mechanisms for tracking goods and walkthrough, and also joint and coordinated check measures.

3. The procedure for interaction and cooperation of the customs and tax bodies shall be defined by the federal executive body carrying out the functions of state policy elaboration and normative legal regulation in the sphere of customs affairs.

4. The procedure for interaction and cooperation of the customs and tax bodies shall be elaborated with account being taken of the norms of international law and international standards.

Article 223. Using the Results of Customs Control in Proceedings in Cases of Administrative Offences, and in the Hearing of Civil and Criminal Cases

The results of completion of customs control, in particular the results of a customs expert examination, may be recognised as evidence in criminal and civil cases and cases of administrative offences, and they are subject to assessment by a court, arbitration court or officials in the course of consideration of said cases, complaints against a decision, action (omission) of the customs bodies and their officials or cases of economic disputes resolved by an arbitration court, apart from other evidence in accordance with the criminal procedural legislation of the Russian Federation, the civil procedural and arbitration procedural legislation of the Russian Federation, the legislation on administrative legal proceedings or the legislation of the Russian Federation on administrative offences.

Chapter 43. The Forms of Customs Control, and the Application Thereof

Article 224. The Forms of Customs Control

While exercising customs control the customs bodies shall apply the forms of customs control established by Article 322 of the Code of the Union.

Article 225. The Check of Customs and Other Documents and/or Information that is Started after the Clearance of the Goods, and in Other Cases

1. The cases of realisation of customs control in the form of a check of customs and other documents and/or information in respect of a customs declaration, the documents confirming the information declared in a customs declaration, of the information declared in a customs declaration and/or contained in the documents filed with the customs bodies that is started after the clearance of the goods, the completion of a check of customs and other documents and/or information in other cases of application of this form of customs control shall be established by the federal executive body carrying out the functions of state policy elaboration and normative legal regulation in the sphere of customs affairs.

2. If there is the need for getting documents and/or information for realisation of customs control the customs body shall send an inquiry asking for provision of the documents and/or information in accordance with Article 340 of the Code of the Union and Article 239 of this Federal Law in the form of an electronic document with the use of the Internet or by advice-of-receipt registered post or deliver it to the person whose documents and/or information are checked.

3. The term for completion of a check of customs and other documents and/or information in respect of a customs declaration, the documents confirming the information declared in a customs declaration, of the information declared in a customs declaration and/or available in the documents which have been submitted to the customs bodies that is started after clearance shall not exceed:

- 1) 30 calendar days after the date of registration of the application filed for the purposes of making amendments (addenda) to the information available in the declaration concerning the goods, if the check is carried out in connection with such application;
- 2) 60 calendar days after the date on which the person whose documents and/or information are checked provided the documents and/or of information requested by the customs body for the purposes of conducting the check, if the enquiry asking for provision of documents and/or information that is mentioned in Part 2 of this article has been sent. Unless the requested documents and/or information are provided within the term established by the customs body in the inquiry, the term for the check shall not exceed 60 calendar days after the date of expiry of the term established by for provision of the documents and/or information.

4. The term envisaged by Item 1 of Part 3 of this article shall be suspended in the cases and in the procedure envisaged by the Commission.

5. The term envisaged by Item 2 of Part 3 of this article is not suspendable.

6. The term for completion of a check of customs and other documents and/or information in other cases of application of the given form of customs control shall be defined by the federal executive body carrying out the functions of state policy elaboration and normative legal regulation in the sphere of customs affairs.

Article 226. Procedure for Formalising the Results of a Check of Customs and Other Documents and/or Information that is Started after the Clearance of Goods, and in Other Cases

1. According to the results of completion of a check of customs and other documents and/or information in respect of a customs declaration, the documents confirming the information declared in a customs declaration, the information declared in the customs declaration and/or available in the documents submitted to the customs bodies documents that is started after the clearance of the goods a decision shall be taken by the customs body in accordance with the Code of the Union.

2. According to the results of completion of a check of customs and other documents and/or information in other cases of application of the given form of customs control a decision shall be taken on the results of customs control in accordance with Article 218 of this Federal Law.

3. The decisions in the sphere of customs affairs envisaged by Parts 1 and 2 of this article shall be taken by the chief (a deputy chief) of the customs body that has carried out the check of customs and other documents and/or of information, or by the person authorised by him, and it shall be drawn up in duplicate, with one copy being retained by the customs body, and other being delivered within five working days after the date of such decision, except as another term is established by international treaties and acts in the sphere of customs regulation, to the person whose documents and/or information have been checked (to his representative), or shall be sent to his address by advice-of-receipt registered post.

4. When the decision taken on the results of the check of customs and other documents and/or information is delivered to the person whose documents and/or information have been checked (to his representative) the date of receipt of such decision is the date written in said person's (his representative's) receipt (annotation) acknowledging the acceptance of the decision.

5. If the decision taken on the results of the check of customs and other documents and/or information is sent by post as a registered letter it is deemed received on the following date:

- 1) on the date of delivery of the letter specified in the postal advice of receipt to the addressee or in other sources of information, if such postal advice (information) is received before the onset of the date specified in Item 2 of this part;

- 2) on the sixth working day after the date of dispatch of the registered letter if within said term the customs body does not receive a postal advice (information) comprising the date of delivery of the letter to the addressee.

6. In the decisions in the sphere of customs affairs envisaged by Parts 1 and 2 of this article were made in the form of an electronic document they shall be sent to the person whose documents and/or information have been checked, with the use of the Internet within the term specified in Part 3 of this article.

7. If all the customs documents in respect of which a check has been carried out in respect of customs and other documents and/or information concerning a customs declaration, documents confirming the information declared in the customs declaration and/or contained in the documents provided to customs bodies started after the clearance of the goods, or a check was carried out in respect of customs and other documents and/or information in other cases of application of the given form of customs control have been provided by one customs representative, and on the results of the check decisions were taken affecting the amount of the payable customs duties, taxes, safeguard, anti-dumping and countervailing duties in respect of which the customs representative bears solidary liability with the checked person a copy of the decision in the sphere of customs affairs or such decision in the form of an electronic document in accordance with Parts 3 - 6 of this article shall be also sent to that customs representative.

8. If in the course of a check of customs and other documents and/or information in the cases specified in Part 1 of Article 225 of this Federal Law the customs body in accordance with Article 340 of the Code of the Union and Article 239 of this Federal Law requested the documents and/or information needed for performance of customs control, and in this case the results of completion of the check of customs and other documents and/or information did not show a violation of international treaties and acts in the sphere of customs regulation and the legislation of the Russian Federation on customs regulation the customs body shall notify the person whose documents and/or information have been checked about the completion of the check of customs and other documents and/or information within three working days after the date of expiry of the term envisaged by Part 3 of Article 225 of this Federal Law.

9. The form, format and structure, and also the procedure for sending a notice of completion of a check of customs and other documents and/or information shall be endorsed by the federal executive body carrying out the functions of control and supervision in the sphere of customs affairs.

Article 227. The Customs Inspection of Premises and Areas

1. A customs inspection of premises and areas shall be carried out in the procedure envisaged Article 330 of the Code of the Union and the provisions of this article.

2. In the event of denial of access to an area and premises the customs bodies' officials have the right to enter in the area and premises with the stopping of resistance and with the opening up of locked premises, in the presence of two witnesses. About all cases of entry in premises with the stopping of resistance and with the opening up of locked premises the customs bodies shall notify the procurator within 24 hours.

3. A customs inspection of premises and areas shall be carried out within the shortest period required for completion thereof, and it shall not continue for more than one working day, except for the cases specified in Part 4 of this article. A customs inspection of premises and areas shall not be conducted in the night-time.

4. A customs inspection of premises and areas may continue during up to three working days:

- 1) if access is denied to the premises and the areas which are subject to customs inspection, and/or in the event of refusal to voluntarily present goods for customs inspection;
- 2) if for the identification of goods it is necessary to commit actions on the premises or in the area which are subject to customs inspection, and these actions cannot be completed within one working day;
- 3) if the size of the premises and area which are subject to inspection exceeds 1,000 square metres.

Article 228. The Desk Customs Check

1. Desk customs checks shall be conducted in the procedure envisaged Article 332 of the Code of the Union and the provisions of this Federal Law.
2. A desk customs check shall be ordered by the chief of the customs body that is going to carry out the customs check or the deputy chief of the customs body authorised by him or the persons acting in the capacities thereof.
3. The customs body shall notify the inspected person about a desk customs check by means of sending a notice on the date of commencement of such check by an advice-of-receipt registered post item or in the form of an electronic document with the use of the Internet.
4. If a notice as concerning a desk customs check is sent by post as a registered letter it shall be deemed received:
 - 1) on the date of delivery specified in the postal advice of the delivery of the letter to the addressee or in other sources of information, if such postal notice (information) is received before the onset of the date specified in Item 2 of this part;
 - 2) on the sixth working day after the date of dispatch of the registered letter, unless within said term the customs body receives the postal notice (information) comprising the date of delivery of the letter to the addressee.
5. The term for completion of a desk customs check shall not exceed 90 calendar days after the date of sending to the inspected person of the notice on the performance of the desk customs check. Said term shall not include the period of time between the date of dispatch to the inspected person (delivery to the head (representative) of the inspected person by the official who carries out the desk customs check) of a demand to provide documents and/or information and the date of receipt of such documents and/or of information.
6. The realisation of a desk customs check may be extended by 120 calendar days if it is necessary:
 - 1) to carry out a customs expert examination;
 - 2) to send a demand in accordance with Subitem 3 of Item 1 of Article 335 of the Code of the Union;
 - 3) to send (initiate the dispatch of) an inquiry (demand) in accordance with Article 240, 241 or 242 of this Federal Law;
 - 4) to send (initiate the dispatch of) an inquiry to a competent body of another member state of the Union or of a state not being a member of the Union;
 - 5) to send (initiate the dispatch of) instructions on performance of customs control to customs bodies of other member states of the Union in accordance with Article 373 of the Code of the Union.
7. Within the framework of one desk customs check the extension of realisation thereof may be done once.
8. The extension of realisation of a desk customs check shall be effectuated by a decision of the chief of the customs body that conducts the check, a deputy chief of the customs body authorised by him or the persons acting in the capacities thereof, with the inspected person being notified accordingly with an indication of the term and the reason for the extension.

Article 229. The Field Customs Check

1. Field customs checks shall be carried out in the procedure envisaged Article 333 of the Code of the Union and the provisions of this Federal Law.
2. Field customs checks are classified as the following types:
 - 1) a scheduled field customs check;
 - 2) an off-schedule field customs check;
 - 3) an off-schedule field customs crosscheck.

3. A field customs check shall be ordered by the chief of the customs body that is going to conduct the customs check, the deputy chief of the customs body authorised by him or the persons acting in the capacities thereof by means of taking a decision on performance of the field customs check, drawn up in duplicate.

4. A decision on performance of a field customs check shall comprise the information mentioned in Item 6 of Article 333 of the Code of the Union, and also:

- 1) the numbers of customs declarations, if the field customs check is carried out after the clearance of goods;
- 2) the inspected period, if the field customs check is carried out in respect of the persons pursuing activities in the sphere of customs affairs;
- 3) another information defined by the federal executive body carrying out the functions of control and supervision in the sphere of customs affairs.

5. If necessary, before the completion of performance of a field customs check amendments may be made in the decision on performance of the field customs check to the information specified in Subitems 5-9 of Item 6 of Article 333 of the Code of the Union in the procedure established by the federal executive body carrying out the functions of control and supervision in the sphere of customs affairs.

6. Before the commencement of a scheduled the field customs check customs bodies shall send a notice to the inspected person about the scheduled field customs check by an advice-of-receipt registered post item or in the form of an electronic document with the use of the Internet or send such a notice by another method allowing to acknowledge the fact of its being received.

7. The grounds ordering off-schedule field customs checks - apart from the grounds specified in Subitems 1-8 of Item 16 of Article 333 of the Code of the Union - may be as follows:

- 1) the provision of information by an authorised economic operator to the customs body information on a change in the information declared he has declared at the inclusion in the register of authorised economic operators, about the address thereof;
- 2) the need for conducting an off-schedule field customs check for the purposes of confirming the substantiation of the argument set out in objections to a report on a customs check which have been received by the customs body in accordance with Parts 16-19 of Article 237 of this Federal Law.

8. The date of commencement of a field customs check shall be the date of delivery to the inspected person of the decision on realisation of the field customs check, except for the cases envisaged by Parts 12-15 of this article.

9. A decision on realisation of a field customs check shall be delivered to the head of the inspected person or his representative by the customs body's official or shall be sent to the inspected person by an advice-of-receipt registered post item or in the form of an electronic document with the use of the Internet.

10. When a decision on realisation of a field customs check is being delivered the head of the inspected person or his representative shall enter an annotation in the decision on realisation of the field customs check about having familiarised himself with information on the rights and duties of the customs body officials and the rights and duties of the inspected person in the course of the customs check, and also shall enter the date and time of receipt of the decision on realisation of the field customs check.

11. In the event of refusal to receive the decision on realisation of the field customs check the customs body's official shall make a relevant entry in the decision on realisation of the field customs check.

12. The inspected person's refusal to receive the decision on realisation of the field customs check shall not serve as ground for cancelling the field customs check. In this case, the date of commencement of the field customs check shall be the date on which the entry on refusal to receive that decision is entered in the decision on realisation of the field customs check.

13. If the decision on realisation of the field customs check is sent by an advice-of-receipt registered post item the date of commencement of the field customs check shall be the date on which the inspected person receives said decision.

14. If the decision on realisation of the field customs check is sent by a registered post item it shall be deemed received:

- 1) on the date of delivery specified in the postal advice of receipt of the letter to the addressee or in other sources of information, if such postal advice (information) is received before the onset of the date specified in Item 2 of this part;
- 2) on the sixth working day after the date of dispatch of the registered letter, unless within said term the customs body receives a postal advice (information) comprising the date of delivery of the letter to the addressee.

15. If the decision on realisation of the field customs check is made in the form of an electronic document it shall be sent to the inspected person with the use of the Internet. In this case, the date of commencement of the field customs check shall be the date of receipt of the decision on realisation of the field customs check in the form of an electronic document by the inspected person.

16. Before the start of the field customs check at the inspected person's facility the customs body's officials shall show their service identity documents to the head of the inspected person, the person acting in the capacity of the head, or a representative of the inspected person.

17. The suspension of the realisation of a field customs check shall be done in the cases envisaged by Item 24 of Article 333 of the Code of the Union, and also if there is the need for sending instructions on realisation of customs control to customs bodies of other member states of the Union in accordance with Article 373 of the Code of the Union.

18. The suspension and resumption of the realisation of a field customs check shall be effectuated by a decision of the chief of the customs body that carries out the customs check, the deputy chief of the customs body authorised by him or the persons acting in the capacities thereof.

Article 230. The Access of Officials of Customs and Other State Bodies to an Inspected Person's Facility for the Purpose of Carrying Out a Field Customs Check

1. In the cases established by Item 3 of Article 334 of the Code of the Union the inspected person has the right to deny access to the inspected person's facilities for officials of the customs body and the officials of other state bodies who are recruited to participant in the field customs check. In the event of the inspected person's refusal - without good reason - to give access for the customs body's officials who carry out the field customs check to the inspected person's facilities a report shall be drawn up, with two witnesses being present.

2. The report mentioned in Part 1 of this article shall be signed by the customs body's officials who carry out the field customs check, by the inspected person or his representative, and also by the witnesses. A copy of the report shall be handed over to the inspected person or its representative.

3. In the event of refusal of the inspected person or its representative to sign the report mentioned in Part 1 of this article the customs body's official who carry out the field customs check shall enter a relevant annotation about it in said report. The inspected person has the right to give an explanation in writing of the reason for refusing to sign the report.

4. In the event of the inspected person's refusal without a good reason to ensure the access of the customs body's officials to the inspected person's facility they have the right to enter in that facility with the stopping of resistance and with the opening up of locked premises in the presence of two witnesses, except for cases when another procedure is established by the law of the Union and/or the legislation of the Russian Federation for the access of officials of state bodies to certain facilities. The customs bodies shall notify the procurator within 24 hours about all cases of entry in inspected persons' facilities with the stopping of resistance and with the opening up of locked premises customs bodies shall notify the procurator within 24 hours.

Article 231. The Rights of the Customs Body's Officials in the Court of a Customs Check

While carrying out a customs check the customs body's officials enjoy the rights envisaged by Article 335 of the Code of the Union, and also have the right to demand from the inspected person seeking the status of authorised economic operator, and obtain from it information from the system intended for keeping record of goods in electronic form, and also excerpts from it on a paper medium signed by the head of the inspected person and the chief accountant, and attested with the seal of the inspected person (if a seal is available).

Article 232. Realisation of Stock-Taking in the Course of a Field Customs Check

The stock-taking of goods carried out by customs bodies' officials in accordance with Subitem 2 of Item 2 of Article 335 of the Code of the Union shall be done in the procedure established by for the performance of stock-taking by the tax bodies in accordance with the legislation of the Russian Federation on taxes and fees.

Article 233. Procedure for the Distraintment of Goods, the Seizure of Goods and of Documents in the Course of a Field Customs Check

1. The distraintment of goods and the seizure of goods in the course of a field customs check shall be effectuated for the purposes envisaged by Subitem 6 of Item 2 of Article 335 of the Code of the Union.

2. Below are the grounds for distraintment of goods:

- 1) the discovery of the goods which do not bear excise stamps and/or other types of stamps in respect of which customs bodies are responsible for the checking of observance of the rules for their being used for marking purposes, control (identification) signs or other means of identification, if such stamps, control (identification) signs or other means of identification in accordance with international treaties and the acts constituting the law of the Union, and/or the legislation of the Russian Federation have to be applied to the goods imported (shipped) into the Russian Federation, or the goods with excise stamps and/or other types of stamps in respect of which customs bodies are responsible for the checking of observance of the rules for their being used for marking purposes, control (identification) signs or other means of identification having the features of counterfeit ones;
- 2) the commercial documents of the inspected person do not contain information confirming the facts of declaring for customs purposes and/or clearance of goods, if in accordance with international treaties and the acts constituting the law of the Union, and/or the legislation of the Russian Federation the provision of such information in commercial documents is compulsory when the goods circulate on the territory of the Russian Federation, and also the discovery of the unreliability of such information or lack of commercial documents in which such information is to be provided, if the availability of such documents is compulsory in accordance with international treaties and the acts constituting the law of the Union, and/or the legislation of the Russian Federation;
- 3) the discovery of the signs may testify to the fact that the inspected goods can be conditionally cleared and are being used in breach of the objectives and terms for grant of privileges in the payment of import customs duties and taxes and/or restrictions in terms of use and/or disposal;
- 4) the discovery of the signs which can testify that in respect of the inspected goods the terms and/or the procedure for grant of privileges in the payment of customs duties and taxes have not been observed;
- 5) the discovery of the signs which can testify of the fact that the inspected goods are used in breach of the terms and conditions of a customs procedure;
- 6) the lack in databases of declarations concerning the goods, in particular in the databases containing the information from declarations concerning goods received from the customs bodies of other member states of the Union in accordance with Article 370 of the Code of the Union, information on the fact of clearance of the goods with identification numbers (serial factory numbers) applied to the goods, if in respect of said goods it is established by that the identification number (serial factory number) must be shown in the declaration concerning the goods.

3. The distraintment of goods means a ban on the disposal and use of the goods. The goods which have been distrained shall be handed over for storage to their possessor or another person having powers in respect of such goods. The use of distrained goods may be permitted by the chief (a deputy chief) of the customs body that carries out the field customs check, or by the customs body's official authorised by him on an application of the person having powers in respect of such goods. The transfer of distrained goods to other persons, the alienation or disposal thereof in another manner are prohibited.

4. The customs bodies shall seize goods in the following cases:

- 1) if the signs of the fact that the inspected goods are prohibited for import into the customs territory of the Union or for circulation on the territory of the Russian Federation;
- 2) the inspected person is not the lawful possessor of the goods subject to distraintment;
- 3) the possessor of the goods or another person having powers in respect of the goods subject to the distraintment has refused to ensure the safety of the goods and observe a ban on the disposal and use of the goods;
- 4) if grounds exist for distraintment of the goods - a default on execution or the improper execution by the inspected person within the term established by international treaties and acts in the sphere of customs regulation and/or the legislation of the Russian Federation on customs regulation of the duty to pay customs duties, taxes, safeguard, anti-dumping and countervailing duties, interest and penalties;
- 5) if grounds exist for distraintment of the goods - the availability in the unified state register of legal entities of an entry according to which the legal entity is in winding-up;
- 6) if grounds exist for distraintment of the goods - the commencement in respect of the person of one of the proceedings applicable in a bankruptcy case;
- 7) if sufficient grounds exist for believing that the distraintment of the goods is not a sufficient measure for ensuring their safety.

5. Seized goods shall be put in temporary storage warehouses and temporary storage warehouses of the customs bodies in accordance with Article 94 of this Federal Law or in other places according to the rules established by Part 4 of Article 317 of this Federal Law.

6. If copies cannot be made (excerpts cannot be provided) from the original documents, the inspected person refuses to provide copies of documents, the need exists for carrying out an expert examination of documents, and also in cases when the customs bodies have sufficient grounds for believing that the original documents could have been destroyed, concealed, corrected or replaced the customs body's official has the right to seize the original documents.

7. The seizure of goods, documents, and the distraintment of goods shall be effectuated under a substantiated decision of the customs body's official who carries out the field customs check, in the presence of the inspected person who has been found to have such goods or documents (if he has reported), or his representative (if he has reported).

8. A copy of said decision shall be delivered to the inspected person or his representative against signature or be sent to his address by an advice-of-receipt registered post item. In the event of refusal to receive copies of the decision the customs body's official shall enter a relevant annotation about it in the decision.

9. At least two witnesses shall attend when distraintment and seizure is under way and/or video recording shall be used.

10. All seized goods, documents or goods which are distrained shall be shown to the witnesses and other persons participating in the seizure of the goods, documents or the distraintment of the goods (if they are present), and if necessary shall be packed up, sealed or lead-sealed.

11. A report shall be drawn up concerning the seizure of goods, documents, and the distraintment of goods. The report or the lists of seized goods and document or distrained goods shall comprise a detailed description complete with their denominations, quantity and individual features. Said report shall be signed by the customs body's official who did the seizure or distraintment, by the person which was found to have the seized goods or documents or the distrained goods, or his representative, and also witnesses (if they are present). If the inspected person (his representative)

does not report to participate when the goods are distrained or the goods and documents are seized, and also in the event of refusal by the inspected person (his representative) to sign said report an annotation about it shall be entered in it. A copy of the report shall be delivered (or sent) to the person which was found to have the goods and documents, or his representative. If original documents get seized the copy of the reports shall be provided together with copies of the seized documents. Indicated on the copies of a document shall be the number and date of the report on the seizure of the original document, and the signature of the customs body's official who did the seizure thereof.

12. The return of seized goods or documents, and the release of distrained goods shall be effectuated before or on the date of the decisions on the results of the field customs check, except for cases:

- 1) when a decision is taken on seizure or distraintment in accordance with the legislation of the Russian Federation on administrative offences or the criminal procedural legislation of the Russian Federation;
- 2) if the goods are subject to seizure in accordance with Article 318 or Article 319 of this Federal Law.

13. The return of seized goods or documents, and the release of distrained goods shall be effectuated under a decision of the customs body's official who is carrying (has carried out) the field customs check. A decision on return of seized goods or documents, and on release of distrained goods shall be drawn up in duplicate. The second copy of said decision shall be delivered to the person which was found to have the goods or documents or his representative against signature or be sent to his address in an advice-of-receipt registered post item. The seized goods shall be returned to the person from which they have been taken. When seized goods are being returned a report shall be drawn up in triplicate signed by the customs body's official, the person to which the seized goods are returned, or his representative, and also the person which did the storage of the seized goods, or his representative. The second copy of said report shall be delivered to the person to which the seized goods have been returned, or a representative thereof, and the third copy to the person that did the storage of the goods, or a representative thereof. The seized documents are subject to return to the inspected person or a representative thereof. In the event of return of seized documents a report shall be drawn up in duplicate signed by the customs body's official and by the inspected person or the inspected person's representative. The second copy of said report shall be delivered to inspected person or a representative thereof.

14. The storage of seized goods, if necessary the dismantlement thereof, the carriage (transportation), re-loading (loading, unloading) shall be effectuated at the expense of the person from which the goods have been seized. Unless it is established by in course of the customs check that in respect of such goods international treaties and Acts in the sphere of customs regulation and/or the legislation of the Russian Federation on customs regulation have been violated, the costs connected with such storage, dismantlement, carriage (transportation), transshipment (loading, unloading) shall be posted as expenditure liabilities of the federal budget. The procedure for indemnification of said funds from the federal budget shall be defined by the Government of the Russian Federation.

15. Information on the facts of seizure of goods, documents, and of distraintment of goods shall be provided in the report on the field customs check.

16. The goods and documents shall not be returned, the seizure of goods or documents or the distraintment of goods which have been accomplished in accordance with this article shall be deemed lifted in cases:

- 1) if the goods or documents are seized or distrained in accordance with the legislation of the Russian Federation on administrative offences or the criminal procedural legislation of the Russian Federation;
- 2) if the goods are seized in accordance with Article 318 or 319 of this Federal Law.

17. The seized goods not claimed within one month after the date of delivery of the decision on return of the seized goods or within one month after the date of expiry of six working days after the date of dispatch of such decision by post shall be converted into federal ownership under a court (arbitration court) decision in accordance with Chapter 56 of this Federal Law.

Article 234. The Sealing of Premises, Warehouses, Archives and Other Locations (Storage) of the Documents and the Goods in Respect of Which a Field Customs Check Is Carried Out

1. The sealing of premises, warehouses, archives and other locations (storage) of the documents and goods in respect of which shall a field customs check is carried out shall be done in the presence of the inspected person or a representative thereof, or if they are absent, with two witnesses in attendance.

2. About the sealing of premises, warehouses, archives and other places of location (storage) of the documents and goods in respect of which a field customs check is carried out a report shall be drawn up on the sealing of the premises, warehouses, archives and other locations (storage) of the documents and goods in respect of which a field customs check is carried out, which shall comprise the following:

- 1) the position, surname, first name and patronymic (if any) of the customs body's official who did the sealing;
- 2) the name of the inspected legal entity or the surname, first name and patronymic (if any) of the inspected person being an individual businessman;
- 3) the address of the inspected person's facility where the sealing was done;
- 4) surnames, first names and patronymics (if any) of the inspected person (representative of the inspected person) and other persons who were present when the sealing was done;
- 5) a description of the method whereby the sealing was done;
- 6) a receipt of the inspected person (a representative of the inspected person) acknowledging that the sealed premises and another place have been accepted for being guarded, and that the measures of liability for opening up the sealed premises or of another sealed place are known;
- 7) another information defined by the federal executive body carrying out the functions of control and supervision in the sphere of customs affairs.

Article 235. The Rights of an Inspected Person

The inspected person enjoys the rights envisaged by Article 336 of the Code of the Union, and also has the right:

- 1) to take appeal from a decision and action (omission) of customs bodies in the procedure established by Chapter 51 of this Federal Law;
- 2) on the permission of the chief (a deputy chief) of the customs body that has carried out a the customs check after receiving a report on the customs check to read the materials of the customs check which do not contain the information classified as state secret, and also the information constituting a commercial, tax or banking secret of third persons, and another law-protected secret(s)), and if the provision of said information to the inspected person is envisaged by federal laws, also the materials of the customs check which contain such information;
- 3) to submit to the customs body objections concerning the report on the customs check in the procedure envisaged Parts 16-19 of Article 237 of this Federal Law.

Article 236. The Duties of an Inspected Person When a Customs Check Is Carried Out

In the course of a customs check the inspected person shall execute the duties established by Article 336 of the Code of the Union, and also:

- 1) in cases when documents and/or of information are not available and/or when other circumstances come into being which impede the provision thereof within the established by term - shall provide an explanation in writing of the reasons for the default on the customs body's demand before the expiry of the term established by for provision of the documents and/or information;
- 2) shall make sure the customs bodies' officials who carry out the field customs check get access to the documents (information) needed for the realisation of the field customs check, the databases and databanks of the information systems of the inspected person with the possibility of browsing and retrieving the necessary information, and also obtaining copies of the needed documents (information) on paper and electronic media;

- 3) shall obey the lawful demands of the customs bodies' officials who carry out the customs check;
- 4) shall execute other duties envisaged by this Federal Law and other federal laws.

Article 237. Procedure for Making Formal the Results of a Customs Check and
Taking Decisions on the Results Thereof

1. The results of completion of a desk and field customs check shall be made formal by drawing up respectively a report on the desk customs check and a report on the field customs check (hereinafter referred to as a report on the customs check) in the form of a document on a paper medium or an electronic document. The report on the customs check in the form of a document on a paper medium shall be drawn up in duplicate.

2. The date of completion of the customs check is the date on which a report on the customs check is drawn up. The report on the customs check shall be endorsed by the chief (the deputy chief) of the customs body that has carried out the customs check, within three working days after the date of drawing up thereof.

3. The following information shall be available in the report on a desk customs check:

- 1) the place and date of drawing up;
- 2) the registration number;
- 3) the name of the customs body that has carried out the desk customs check;
- 4) the name (the surname, first name and patronymic (if any) of the inspected person, its/his/her whereabouts (residence), its/his/her identification and/or registration numbers;
- 5) surnames, first names and patronymics (if any) and positions of the customs body's officials who did the desk customs check;
- 6) surnames, first names and patronymics (if any) and positions of the officials invited to participate in the realisation of the desk customs check;
- 7) the dates of commencement and termination of the desk customs check;
- 8) the types of checked documents and information;
- 9) information on the forms of customs control, on other actions committed in the course of the desk customs check;
- 10) a description of the discovered facts testifying of breaches of international treaties and acts in the sphere of customs regulation and/or of the legislation of the Russian Federation, with reference to the provisions of the international treaties and acts in the sphere of customs regulation and/or of the legislation of the Russian Federation, the requirements which have not been met, or information on the absence thereof;
- 11) information on the actions brought in the course of the desk customs check in cases of administrative offences;
- 12) the conclusions on the results of realisation of the desk customs check;
- 13) the details of the current (settlement) account, and other accounts of the inspected person (if any);
- 14) the subject matter of the desk customs check in accordance with Item 6 of Article 331 of the Code of the Union;
- 15) the checked period, if the desk customs check has been conducted in respect of the persons pursuing activities in the sphere of customs affairs;
- 16) another information defined by the federal executive body carrying out the functions of control and supervision in the sphere of customs affairs.

4. The report on a field customs check shall comprise the information defined by Item 28 of Article 333 of the Code of the Union, and also the following:

- 1) the subject matter of the field customs check in accordance with Item 6 of Article 331 of the Code of the Union;
- 2) the checked period, if the field customs check has been conducted in respect of the persons pursuing activities in the sphere of customs affairs;
- 3) the details of the current (settlement) account and other accounts of the inspected person (if any);
- 4) information on the actions brought in the course of the field customs check in cases of administrative offences;

- 5) another information defined by the federal executive body carrying out the functions of control and supervision in the sphere of customs affairs.

5. Conclusions on the results of completion of a desk and field customs check shall in particular comprise information on the would-be amounts of customs duties, taxes, safeguard, anti-dumping and countervailing duties subject to additional calculation and payment (collection) in the event of discovery of the facts testifying of breaches of international treaties and acts in the sphere of customs regulation and/or of the legislation of the Russian Federation ensuing a change in the amounts of computed and/or payable customs duties, taxes, safeguard, anti-dumping and countervailing duties.

6. The first copy of the report on a customs check in the form of a document on a paper medium shall be attached to the materials of the customs check, the second copy of the report on the customs check shall be delivered within five working days after the date of termination of the customs check to the inspected person or a representative thereof against signature or be sent to his address in an advice-of-receipt registered post item.

7. When the report on the customs check is delivered to the inspected person (his representative) the date of receipt of the report on the customs check is the date written in the receipt (annotation) of said person (his representative) acknowledging that the report on the customs check has been received.

8. When the report on the customs check is sent by registered post the report on the customs check is deemed received:

- 1) on the date of delivery specified in the postal advice of delivery of the post item to the addressee or in other sources of information, if such postal advice (information) is received before the onset of the date specified in Item 2 of this part;
- 2) on the sixth working day after the date of dispatch of the registered post item if within said term the customs body does not receive a postal advice (information) containing the date of delivery of the post item to the addressee.

9. If the report on the customs check is made in the form of an electronic document then within the term specified in Part 6 of this article the report on the customs check shall be sent to the person with the use of the Internet.

10. If according to the results of the customs check the need is discovered to make amendments to the customs declaration in connection with the detection of unreliable information on the classification of the goods, the country of origin of the goods, the observance of the terms for grant of privileges in the making of customs payments, and also another information ensuing a change in the amount of computed and/or payable customs and other payments, or in connection with the grounds envisaged by Article 315 of the Code of the Union, and such customs declarations in the event of declaring for customs purposes have been filed with the customs body by a customs representative then within five working days after the date of termination of the customs check the customs body on the basis of the report on the customs check shall prepare an excerpt from the report on the customs check.

11. The excerpt from the report on the customs check shall comprise the following information (information shall be carried over from the relevant items of the report on the customs check):

- 1) the registration number of the report on the customs check;
- 2) the numbers of the customs declarations which have been checked;
- 3) conclusions on the results of completion of the customs check, in particular information on the would-be amounts of customs duties, taxes, safeguard, anti-dumping and countervailing duties subject to additional calculation and payment (collection).

12. Within five working days after the date of completion of the customs check an excerpt from the report on the customs check shall be delivered to a representative of said customs representative against signature or be sent to the address of the customs representative in an advice-of-receipt registered post item.

13. When the excerpt from the report on the customs check is delivered to a representative of the customs representative the date of receipt of such excerpt is the date written in the said person's receipt (annotation) acknowledging that the excerpt has been received.

14. If the excerpt from the report on the customs check is sent by registered post the excerpt from the report on the customs check shall be deemed received:

- 1) on the date of delivery specified in the postal advice of delivery of the post item to the addressee or in other sources of information, if such postal advice (information) is received before the onset of the date specified in Item 2 of this part;
- 2) on the sixth working day after the date of dispatch of the registered post item if within said term the customs body does not receive a postal advice (information) containing the date of delivery of the post item to the addressee.

15. If the excerpt from the report on the customs check is prepared in the form of an electronic document it shall be sent to the customs representative with the use of the Internet within the term specified in Part 12 of this article.

16. Within 15 working days after the date of receipt of the report on the customs check the inspected person has the right to submit objections concerning the content thereof in writing to the customs body.

17. Objections concerning the report on the customs check may be provided either as concerning the report on the customs check as a whole or as concerning certain provisions thereof.

18. The inspected person's objections in writing concerning the report on the customs check may be delivered by a courier or sent to the customs body by registered post.

19. If the inspected person has registered in a personal area objections concerning the report on the customs check shall be posted in the form of an electronic document through the personal area within 15 working days after the date of receipt of the report on the customs check.

20. Within the term specified in Parts 16 and 19 of this article the inspected person may also provide information to the customs body on the lack of objections in respect of the report on the customs check. Such information shall be provided in the procedure envisaged Parts 18 and 19 of this article for dispatch of objections concerning the report on a customs check.

21. The availability of good grounds for the argument set forth in objections concerning the report on the customs check shall be studied by the customs body's official who has carried out the customs check (by the head of the commission for realisation of the field customs check), an opinion in writing shall be drawn up in respect thereof which is to be endorsed by the chief (a deputy chief) of the customs body that did the customs check, and within 10 working days after the date of receipt of the objections concerning the report on the customs check be sent to the inspected person by an advice-of-receipt registered post or be delivered to the inspected person or a representative thereof against signature.

22. The opinion may be drawn up in the form of an electronic document. In this case, the opinion shall be sent to the inspected person with the use of the Internet.

23. If objections concerning the report on the customs check have been presented (sent) by the inspected person upon the expiry of the term established by Parts 16 and 19 of this article, or such objections sent by registered post have been received by the customs body after the date of expiry of the term for receiving objections concerning the report on a customs check established by Part 24 of this article no opinion shall be drawn up concerning them, and such objections shall not be taken into account in the taking of decisions on the results of the customs check and be handed over by the customs body that has conducted the customs check to a higher customs body for considering the issue of exercising departmental control in accordance with Article 263 of this Federal Law.

24. The date of expiry of the term for receiving objections concerning the report on a customs check when they are sent by registered post is the sixth working day after the day following the date of expiry of the term for filing objections established by Part 16 of this article.

25. If the inspected person submits objections by a courier the date of expiry of the term of receipt of the objections is the last day of the term for filing objections established by Part 16 of this article.

26. In the case envisaged by Part 19 of this article the date of expiry of the term for receipt of objections is the last day of the term for filing of objections established by said part.

27. For the purposes of application of Parts 16, 19, 20, 23-26 and 29 of this article the date of receipt of the report on the customs check if it is sent by registered post is the date defined in accordance with Part 8 of this article, and if before the date of the customs body's decision decision(s) in accordance with Part 28 of this article the customs body receives a postal advice bearing an annotation on the delivery to the addressee of the post item in which the report on the customs check has been sent, and the date of such delivery, the date of receipt of the post item written in such postal advice. Unless the advice of delivery of the post item contains the date of delivery of the post item to the addressee and/or the signature of the addressee (of representative thereof), such advice of delivery of the post item shall not be considered for the purposes of application of this of part.

28. On the basis of the report on the customs check and with account being taken of the opinion (if such opinion has been drawn up) the chief (a deputy chief) of the customs body that has carried out the customs check, or the person authorised by him shall take a decision (decisions) in the sphere of customs affairs, given the availability of grounds for the taking thereof envisaged by the Code of the Union and/or Article 218 of this Federal Law, except for cases when a new customs check has been ordered for the purposes of confirmation of the availability of good grounds for the argument set forth in the objections to the report on the customs check.

29. Said decision(s) in the sphere of customs affairs shall be taken within the following term:

- 1) within 15 working days after the date of expiry of the term for receiving objections concerning the report on a customs check established by Parts 24 and 26 of this article - if no opinion concerning the objections to the report on the customs check has to be drawn up, in particular in accordance with Part 23 of this article;
- 2) within 15 working days after the date of receipt of the objections concerning the report on the customs check - if they are filed by the inspected person by a courier upon the expiry of the term for receipt of objections to the report on a customs check when the inspected person files them by a courier established by Part 25 of this article, but before the expiry of the term for receipt of objections in respect of the report on a customs check when they are sent by registered post established by Part 24 of this article;
- 3) within 15 working days after the date of delivery (dispatch) to the inspected person or a representative thereof of an opinion on the objections concerning the report on the customs check - if such opinion has been drawn up;
- 4) within 15 working days after the date of receipt of information from the inspected person (in writing or in the form of an electronic document) about the lack of objections concerning the report on the customs check, if such information had been received before the date of expiry of the term for receipt of objections to the report on a customs check.

30. The provisions of Parts 16-27 and 29 of this article are not applicable, if the customs check has been ordered for the purposes of confirming the availability of good grounds for the argument set out in the objections received in accordance with Parts 16-19 of this article.

31. In the case mentioned in Part 30 of this article a decision on the results of the customs check shall be taken within 15 working days after the date of delivery (dispatch) of the report on the customs check to the inspected person or a representative thereof.

32. The non-filing of objections concerning the report on the customs check shall not impede the taking of appeal from the decisions taken on the results of the customs check in the established by procedure.

33. The decisions taken on the results of the customs check within five working days after the date of adoption thereof, except as another term is established by international treaties and acts in the sphere of customs regulation, shall be delivered to the inspected person or a representative thereof or shall be sent to his address in an advice-of-receipt registered post item.

34. In the event of delivery to the inspected person (his representative) of a decision taken on the results of the customs check the date of receipt of such decision is the date written in the receipt (annotation) of the inspected person (his representative) acknowledging that the decision has been received.

35. If the decisions taken on the results of the customs check is sent by registered post they shall be deemed received:

- 1) on the day of delivery specified in the postal advice of the delivery of the post item to the addressee or in other sources of information, if such post advice (information) is received before the onset of the date specified in Item 2 of this part;
- 2) on the sixth working day after the date of dispatch of a registered post item if within said term the customs body did not receive a postal advice (information) containing the date of delivery of the post item to the addressee.

36. If the decisions taken on the results of customs check is made in the form of an electronic document they shall be sent to the inspected person with the use of the Internet within the term specified in Part 33 of this article.

37. No departmental control shall be exercised for the purposes of taking decisions on the results of the customs check.

38. If a decision on classification of goods is taken according to the results of the customs check the preceding decision on classification of the goods shall become invalid.

Chapter 44. The Measures Supporting the Realisation of Customs Control, and the Taking Thereof

Article 238. The Measures Supporting the Realisation of Customs Control

When customs control is carried out then depending on the objects of customs control the customs bodies have the right to take the measures ensuring the completion of customs control which are envisaged by Article 338 of the Code of the Union, and the following measures as well:

- 1) checking the marking of goods;
- 2) seize customs, transport (carriage), commercial and other documents, the means of identification of such documents for the purpose of conducting a customs expert examination.

Article 239. The Customs Bodies' Requesting (Demanding) and Receiving the Documents and/or Information Required for Customs Control from a Declarant, Carrier, the Persons Pursuing Activities in the Sphere of Customs Affairs, and Other Persons

1. The term for the provision by a declarant, carrier, the persons pursuing activities in the sphere of customs affairs, and other persons of the documents and/or information required for exercise of customs control is established by in accordance with Item 1 of Article 340 of the Code of the Union in terms of calendar days from the date of receipt of a request (demand) to provide documents and/or information by the relevant the person.

2. When a request (demand) to provide documents and/or information is delivered to the person specified in Part 1 of this article (his representative) the date of receipt of the customs body's request (demand) is the date written in the receipt (annotation) of said person (his representative) acknowledging the receipt of the request (demand).

3. When a request (demand) to provide documents and/or information is sent in an advice-of-receipt registered post item the inquiry (demand) shall be deemed received:

- 1) on the day of delivery specified in the postal advice of delivery of the letter to the addressee or in other sources of information, if such postal advice (information) is received before the onset of the date specified in Item 2 of this part;

- 2) on the sixth working day after the date of dispatch of the registered letter, unless within said term the customs body received the postal advice (information) containing the date of delivery of the letter to the addressee.
4. If a request (demand) to provide documents and/or information is made in the form of an electronic document it shall be sent to the inspected person with the use of the Internet.
5. If the requested (demanded) documents have been earlier provided to customs bodies in the course of a customs control started after the clearance of the goods by the person to which the request (demand) is sent, and no change has taken place from the date of their provision to the customs bodies in the information contained therein said person has the right to abstain from filing such documents again.
6. In the case mentioned in Part 5 of this article the person to which the request (demand) is sent shall inform - within the term envisaged by Part 1 of this article - the customs body from which the request (demand) has come that the requested (demanded) documents have been earlier submitted to customs bodies (with reference to the name of the customs body, and also the details of the letter according to which the requested (demanded) documents have been provided to customs bodies earlier), and that since the date of provision thereof to the customs bodies no change has occurred in the information contained therein.
7. The provisions of Parts 5 and 6 of this article do not extend to cases:
 - 1) when the documents on a paper medium which are requested (demanded) have been earlier provided in electronic form;
 - 2) when the original documents on a paper medium which are requested (demanded) have been earlier provided and later returned to the person or have been provided in the form of copies or in electronic form;
 - 3) when it is indicated in the request (demand) that the requested (demanded) documents submitted earlier to customs bodies have been lost.

Article 240. The Customs Bodies' Requesting and Receiving Documents and/or Information from State Bodies, Local Government Bodies or Organisations which are under the Jurisdiction of State Bodies or Local Government Bodies

In accordance with Item 1 of Article 337, Item 7 of Article 340 and Item 7 of Article 371 of the Code of the Union the customs bodies shall request and receive free of charge, in particular in electronic form, documents and/or information from other state bodies, local government bodies or the organisations which are under the jurisdiction of state bodies or local government bodies holding these documents and/or information, within the framework of interdepartmental information interaction within the term and in the procedure which are established by the Government of the Russian Federation or by the federal executive body carrying out the functions of control and supervision in the sphere of customs affairs jointly with said state bodies.

Article 241. The Customs Bodies' Requesting and Receiving of Documents and/or Information from Authorised Organisations

1. In accordance with Item 7 of Article 340 and Item 7 of Article 371 of the Code of the Union the customs body has the right to request the documents and/or information needed to exercise customs control and/or to perform under an enquiry of a customs body of another member state of the Union asking for provision of copies of the documents and/or of information from the following organisations formed in accordance with the legislation of the Russian Federation:
 - 1) the Chamber of Industry and Commerce of the Russian Federation of the Russian Federation and the territorial chambers of industry and commerce;
 - 2) the bodies responsible for certification and the testing laboratories accredited to carry out the appraisal (confirmation) of compliance in respect of the products for which binding provisions have been established by in accordance with the law of the Eurasian Economic Union and the legislation of the Russian Federation in the sphere of technical regulation;
 - 3) other authorised organisations.

2. When a request for provision of documents and/or information is delivered to a representative of an authorised organisation against signature the date of receipt of the customs body's request is the date written in the receipt (annotation) of the representative of the authorised organisation acknowledging the receipt of the request.

3. When a request for provision of documents and/or of information is sent by post as a registered letter the request shall be deemed received:

- 1) on the date of delivery specified in the postal advice of delivery of the letter to the addressee or in other sources of information, if such postal advice (information) is received before the onset of the term specified in Item 2 of this part;
- 2) on the sixth working day after the date of dispatch of the registered letter, unless within said term the customs body receives a postal advice (information) containing the date of delivery of the letter to the addressee.

4. The organisation specified in Part 1 of this article which has received a substantiated request to provide documents and/or information shall fulfil it within five working days after the date of receipt or within the same term inform the requesting customs body that does not have the documents and/or information requested.

5. The form of the request, the procedure for filling it in and the procedure for the customs body to send its request to the organisation specified in Part 1 of this article shall be established by the federal executive body carrying out the functions of control and supervision in the sphere of customs affairs.

Article 242. The Request (Demand) and the Provision by Banks and Other Credit institutions of the Documents and Information Needed for Exercising Customs Control after the Clearance of Goods

1. The customs body carrying out a customs check has the right to demand and receive from the banks and other credit institutions having documents and information concerning the activities of the inspected organisations (individual businessmen) and the organisations (individual businessmen) connected with the inspected persons through deals (transactions) in the goods in respect of which the customs check is carried out a reference note on the availability of the organisation's (individual businessman's) accounts, attested copies of contracts (agreements), attested copies of the certificates of transactions (if such the certificates of transactions had to be drawn up), banking control sheets, attested copies of supporting documents which have been provided to the bank (other credit institution) by said persons (except for declarations concerning goods), attested copies of cards bearing specimens of signatures and of imprint of a seal, and also statements on the transactions effectuated on the accounts of the organisations (individual businessmen), and attested copies of payment documents pertaining thereto as acknowledging that such transactions have been concluded, in particular comprising a banking secret, in accordance with the legislation of the Russian Federation on banks and banking business.

2. The customs body carrying out a check of customs and other documents and/or information after the clearance of goods, in particular the one started before the clearance of the goods in accordance with Article 325 of the Code of the Union, has the right to request and receive from the banks and other credit institutions having documents and information concerning the activities of the organisations (individual businessmen) which have acted as declarant, the documents and information mentioned in Part 1 of this article.

3. The customs body shall not request attested copies of contracts (agreements) and banking control sheets, if the relevant documents have been received by customs bodies in electronic form banks and other credit institutions in accordance with the currency legislation of the Russian Federation as signed with the enhanced approved electronic signature of the bank (other credit institution).

4. A request (demand) for provision of documents and information shall be delivered by the customs body against signature to the representative of a bank or another credit institution that has relevant powers, or be sent by the customs body to the credit institution in an advice-of-receipt registered post item.

5. When the request (demand) to provide documents and information is delivered to a representative of the bank or other credit institution against signature the date of receipt of the customs body's request (demand) is the date written in the receipt (annotation) of the representative of the bank (other credit institution) acknowledging the receipt of the request (demand).

6. If the request (demand) to provide documents and information is sent by post as a registered letter the request (demand) shall be deemed received:

- 1) on the date of delivery specified in the postal advice of delivery of the letter to the addressee or in other sources of information, if such postal advice (information) is received before the onset of the date specified in Item 2 of this part;
- 2) on the sixth working day after the date of dispatch of the registered letter, unless within said term the customs body receives a postal advice (information) containing the date of delivery of the letter to the addressee.

7. The bank or other credit institution that has received a substantiated request (demand) for provision of documents and information shall fulfil it within five working days after the date of receipt.

8. If the requested (demanded) documents have been earlier provided by the bank (another credit institution) to customs bodies in the course of customs or currency control the bank (another credit institution) has the right to abstain from filing such documents again, if no change has occurred in the information contained therein since the date of their filing with the customs bodies.

9. If within the term envisaged by Part 7 of this article in the case mentioned in Part 8 of this article the bank (another credit institution) to which a request (demand) has been sent informs the customs body from which the request (demand) was received about the fact that the requested (demanded) documents had been earlier provided to customs bodies (with reference to the name of the customs body, and also the details of the letter according to which the requested (demanded) documents had been earlier provided to customs bodies), and the fact that since the date of their provision to the customs bodies no change has occurred in the information contained therein.

10. The provisions of Parts 8 and 9 of this article do not extend to cases when the request (demand) comprises reference to the fact that the requested (demanded) documents filed earlier with the customs bodies have been lost.

11. It is prohibited to demand notarisation of the copies of documents submitted to the customs body, except as otherwise envisaged the legislation of the Russian Federation. If necessary, on a request in writing in arbitrary form the customs body has the right to familiarise itself with the original documents. The bank or another credit institution shall allow the customs bodies to see the original documents (if any).

12. The form and procedure for dispatch (delivery) by the customs body of a request (demand) to a bank or another credit institution shall be established by the federal executive body carrying out the functions of control and supervision in the sphere of customs affairs.

13. The form and procedure for the banks and other credit institutions to provide documents and information on requests (demands) of customs bodies shall be established by the federal executive body carrying out the functions of control and supervision in the sphere of customs affairs by agreement with the Central Bank of the Russian Federation.

Article 243. The Customs Observation

1. Access for the customs body's officials for the purposes of customs observation to the premises or the area of persons shall be realised on the show of an order on conducting customs observation and the official identity document of the customs body's official.

2. The show of the documents specified in Part 1 of this article is not required for the purposes of conducting customs observation in customs control zones and in the installations of the persons in respect of which a field customs check is carried out.

3. In the cases defined by the federal executive body carrying out the functions of control and supervision in the sphere of customs affairs the results of customs observation shall be drawn up in the form of a report on customs observation.

Article 244. Checking the Availability of a System Intended for Keeping Record of Goods, and the Keeping of Record of Goods

1. In accordance with Subitem 1 of Item 1 of Article 350 of the Code of the Union a check of the availability of a system intended to keep record of goods shall be carried out in respect of the persons seeking inclusion in the register of authorised economic operators, registers of the persons pursuing activities in the sphere of customs affairs, and the persons included in such registers.

2. In accordance with Subitem 2 of Item 1 of Article 350 of the Code of the Union the customs bodies shall carry out a check of the keeping record of goods by the persons pursuing activities in the sphere of customs affairs, authorised economic operators and the persons possessing and/or using the goods placed under the customs procedure envisaging the keeping of record of goods.

3. The check of availability of a system intended to keep record of goods consists in the fining out if the a person has a system for keeping record of goods, and if it meets the requirements established by the Code of the Union and/or the legislation of the Russian Federation, in particular in the checking of source documents and entries in record-keeping documents, and also the organisation and executive documents which endorse the accounting philosophy adopted by the person for compliance with said requirements.

4. The checking of the record-keeping in respect of goods shall be done by means of reconciling the data available in the record-keeping system and in the reports filed with the customs bodies with another data the customs body has, and also with the data available in the books and statements, source documents and journals/ledgers.

5. A check of the record keeping in respect of goods for one and the same period shall be carried out once.

6. The results of a check of the availability of a system intended to keep record of goods and of the keeping of record of goods as an independently-applied measure supporting the realisation of customs control shall be recorded in a report on the check of availability of a system intended to keep record of goods and of the keeping record of goods.

7. The results of a check of availability of a system intended to keep record of goods and of the keeping record of goods for ensuring the application of a form of customs control shall be recorded in a document drawn up on the results of application of the given form of customs control.

Article 245. Keeping Record of Goods for the Purposes of Customs Control

1. The persons pursuing a foreign economic and other activity relating to the movement of goods across the customs border, or an activity involving the goods moved across the customs border have the right to keep record of goods and of the transactions involving goods.

2. The provisions governing the keeping of record of goods for the purposes of customs control for the persons specified in Part 1 of this article shall be established by the federal executive body carrying out the functions of state policy elaboration and normative legal regulation in the sphere of customs affairs, with account being taken of the following basic provisions:

- 1) the keeping of measurement of the facts of economic life in kind;
- 2) if the units of measurement are used other than the units of measurement of goods in the Commodity Classification of Foreign Economic Activity an indication of the coefficient for translation of the units of measurement for the purpose of comparing the quantity of goods specified in customs declarations, and the quantity of the goods specified in accounting documents, with the reflection of the methodology for defining the translation coefficient in the internal executive document envisaged by Part 3 of this article;
- 3) if the goods fully manufactured on the territory of the Russian Federation are used in economic and other activities said goods are subject to recording in accordance with the provisions of

- this article, if they are used to make new goods together with the goods imported into the Russian Federation, or are interchangeable with the goods imported into the Russian Federation;
- 4) when goods are recorded on the books there shall be provided the numbers of customs declarations, and also the status of the goods, in particular:
 - a) the goods imported into the Russian Federation from third countries;
 - b) the goods fully manufactured on the territories of the Russian Federation and/or of other member states of the Union;
 - c) conditionally cleared goods;
 - 5) the record of goods is kept in electronic form;
 - 6) if goods are used for the manufacture of new goods or for realisation of other operations involving goods resulting in a change in the condition thereof (in particular the simple operations of mixing or re-packing) the internal executive document envisaged by Part 3 of this article shall comprise the rates of consumption of materials, raw materials, components and also the methodologies used to compute them;
 - 7) record of interchangeable goods is kept as based on the assumption that the goods imported earlier have been first to be used to pursue economic or other activities;
 - 8) the person exercises internal control over the keeping of record with the reflection of the procedure for the organising and the procedure for conducting such control in the internal executive document specified in Part 3 of this article;
 - 9) the accounting period for customs control may be less than one calendar year, but not less than one month;
 - 10) the record-keeping data shall be comparable with the bookkeeping data;
 - 11) the provisions governing the record-keeping may differ depending on the category of the persons specified in Part 1 of this article, and also the category of goods.

3. The procedure for keeping record for the purposes of customs control shall be endorsed by an internal executive document of the person (an order, instructions or another similar document) with reference to the person in whom the keeping of record is vested, with a description of the internal control system, and the procedure for detecting and eliminating errors and inaccuracies.

4. If there is a discrepancy between the record-keeping data for the purposes of customs control and the data available in the automated database of the customs bodies, and/or the data received in the course of a stock-taking of goods (stock-taking of assets and liabilities), and/or the bookkeeping data, and/or another information held by customs bodies, in particular received from tax bodies, and also if a discrepancy is found between the data available on the records for the purposes of customs control it shall be assumed that the goods whose quantity exceeds the quantity of the goods recorded on the books in the accounting period established by in accordance with Item 9 of Part 2 of this article, or within several accounting periods are the goods which have been illegally moved across the customs border of the Union, or of the goods which have not been cleared by customs bodies in accordance with the Code of the Union, unless the person proves otherwise.

5. The person shall declare the goods deemed illegally moved across the customs border of the Union, or the goods which have not been cleared by customs bodies in accordance with the Code of the Union under the provisions of Part 4 of this article in the procedure established by Article 104 of this Federal Law, within 15 calendar days after receiving the customs body's decision noting the fact of discrepancy of the data available on the records for the purposes of customs control and other data, and shall also pay customs duties, taxes, safeguard, anti-dumping and countervailing duties.

6. Record for the purposes of customs control shall be kept in accordance with the provisions of this article by the legal entities, branches and missions of foreign persons, irrespective of the bookkeeping methods practiced.

Article 246. Checking the Marking of Goods

1. The check of the marking of goods, except for the check of marking envisaged Parts 3 and 4 of this article, consists in the comparing by the customs bodies of the information available on the marking of the goods and/or their packing against the information about the goods which is declared in a customs declaration and/or available in other documents required for realisation of customs

operations, and in the check of availability or lack of the signs showing that the information placed on the marking of the goods and/or on the packing thereof does not correspond to such information.

2. In the course of check of the marking of the goods intended for sale and/or being sold in duty-free trade the customs bodies shall also check the availability of the marking specified in Part 4 of Article 381 of this Federal Law on the goods.

3. The check of the marking of goods by means of control (identification) signs or other means of identification consists in the check of availability of control (identification) signs or other means of identification on the goods, if according to international treaties and the acts constituting the law of the Union, and/or the legislation of the Russian Federation such control (identification) signs or other means of identification have to be applied to the goods which are being imported (have been imported) into the Russian Federation, and the availability or lack of the signs showing that such control (identification) signs or other means of identification are counterfeit, and/or in comparison with the information on the control (identification) signs or other means of identification against the information declared in a customs declaration, and the information available in other sources of information.

4. The check of the goods' having been marked with excise stamps and other types of stamps in respect of which the customs bodies are responsible for checking the observance of the rules for marking with them consists in the check by the customs bodies of the procedure for marking goods with such stamps, the correspondence of the information placed (available) on such stamps to the marked goods, and the information concerning the goods declared in the customs declaration and/or available in the documents submitted to the customs bodies, and also another information held by the customs bodies, in particular the check of availability or lack of the signs showing that such stamps are counterfeit.

5. A check of the marking of goods shall be carried out in the course of a customs examination, customs inspection, and also of a customs inspection of premises and areas.

6. The results of a check of the marking of goods shall be reflected in a report drawn up on the results of application of the form of customs control in the course of which the marking of the goods has been checked.

Article 247. Seizing Customs, Transport (Carriage), Commercial as Well as Other Documents and Means for the Purposes of Conducting a Customs Expert Examination

1. For the purposes of a customs expert examination in respect of customs, transport (carriage), commercial and other documents, and means of identification such documents and means of identification shall be seized by customs bodies in the procedure established by the federal executive body carrying out the functions of control and supervision in the sphere of customs affairs.

2. In the event of seizure of customs, transport (carriage), commercial and other documents and means of identification a report on the seizure thereof shall be drawn up.

Article 248. The Identification of Goods, Documents, Vehicles, and also Premises and Other Places

1. The identification of goods, documents, vehicles, as well as premises and other places shall be done in accordance with Article 341 of the Code of the Union.

2. Means of identification may be used in the sealing of premises, warehouses, archives and other locations (storage) of the documents and goods in respect of which a field customs check is carried out, in accordance with Article 234 of this Federal Law.

3. The procedure for using the means of identification used by the customs bodies, and the technical specifications applicable thereto shall be established by the federal executive body carrying out the functions of control and supervision in the sphere of customs affairs.

4. The federal executive body carrying out the functions of state policy elaboration and normative legal regulation in the sphere of customs affairs may also establish a procedure for application of the methods of identification used by the customs bodies, in particular a procedure for application

of the methods of identification envisaged by Articles 167, 180, 192, 206 and 214 of the Code of the Union.

5. As means of identification the customs bodies may recognise lead seals, seals or other means of identification used by the customs bodies of states not being members of the Union, and also by the consignors of goods, carriers and other persons.

Article 249. Procedure for Using Customs Control Technical Facilities, Other Technical Facilities, and the Water Vessels and Aircraft of the Customs Bodies

1. A list of and the procedure for using the customs control technical facilities which are used in the course of customs control shall be defined by the federal executive body carrying out the functions of state policy elaboration and normative legal regulation in the sphere of customs affairs.

2. The procedure for using the water vessels and aircraft of the customs bodies for the purposes of conducting customs control shall be established by the Government of the Russian Federation.

Article 250. The Customs Escort

1. The customs bodies shall use customs escort for the purposes of securing the carriage of goods which are under customs control on the customs territory of the Union in the procedure defined by Article 343 of the Code of the Union.

2. The procedure for organising customs escort while customs-escorting vehicles only on the territory of the Russian Federation shall be defined by the federal executive body carrying out the functions of control and supervision in the sphere of customs affairs.

Article 251. The Route of Carriage of Goods

1. The route of carriage of goods shall be established by the customs bodies for the purposes of ensuring control over the carriage of the goods which are under customs control on the customs territory of the Union in the procedure established by Article 344 of the Code of the Union.

2. The procedure for realisation of the customs operations connected with the establishment, change and following of the route of carriage of the goods which are under customs control when in accordance with the Code of the Union the goods may be carried on the customs territory of the Union without placement under the customs procedure of customs transit shall be defined by the federal executive body carrying out the functions of control and supervision in the sphere of customs affairs.

Article 252. Procedure for Inviting Specialists, and Also Specialists and Experts from Other State Bodies of the Russian Federation to Participate (to Render Assistance) in the Realisation of Customs Control

1. The federal executive body carrying out the functions of control and supervision in the sphere of customs affairs shall establish a procedure for the customs body to take and formalise a decision on recruitment for committing certain actions in the course of customs control of a specialist who is not interested in the results of such actions and has the special knowledge and skills required for rendering assistance to customs bodies, in particular in the application of customs control technical facilities.

2. The federal executive body carrying out the functions of control and supervision in the sphere of customs affairs shall establish a procedure for the customs body to take and formalise a decision on recruitment of specialists and experts from other state bodies of the Russian Federation to render assistance in the course of customs control.

SECTION VII THE CUSTOMS BODIES
Chapter 45. General Provisions on the Customs Bodies

Article 253. The System of Customs Bodies. The Officials of Customs Bodies

1. The customs bodies constitute a single federal centralised system.
2. The customs bodies are:
 - 1) the federal executive body carrying out the functions of control and supervision in the sphere of customs affairs;
 - 2) the regional customs directorates;
 - 3) the customs-houses;
 - 4) the customs posts.
3. The creation, re-organisation and liquidation of regional customs directorates, customs-houses and customs posts shall be effectuated in the procedure defined by the Government of the Russian Federation.
4. The competence of the specific customs bodies specified in Items 2 - 4 of Part 2 of this article in terms of carrying out certain functions and certain customs operations shall be defined by the federal executive body carrying out the functions of state policy elaboration and normative legal regulation in the sphere of customs affairs.
5. The federal executive body carrying out the functions of control and supervision in the sphere of customs affairs has the right to create specialised customs bodies.
6. The regional customs directorates, customs-houses, customs-posts, in particular specialised customs bodies, shall operate on the basis of general or individual provisions endorsed by the federal executive body carrying out the functions of control and supervision in the sphere of customs affairs. Customs-posts need not necessarily have the status of legal entity.
7. The operating areas of said customs bodies shall be defined by the federal executive body carrying out the functions of control and supervision in the sphere of customs affairs.
8. The federal executive body carrying out the functions of control and supervision in the sphere of customs affairs shall have its missions in foreign states, formed in the procedure established by the legislation of the Russian Federation.

Article 254. The Principles of Operation, and the Functions and Objectives of the Customs Bodies

1. The activities of the customs bodies shall be based on the principles:
 - 1) of legality;
 - 2) the equality of persons before the law, the respect and observance of their rights and liberties;
 - 3) the unity of the system of the customs bodies and the centralised direction;
 - 4) the professionalism and competence of the customs bodies' officials;
 - 5) the clarity, predictability and transparency of the actions of the customs bodies' officials, the comprehensibility of demands of the customs bodies in the course of customs control and customs operations, the accessibility of information about the rules for pursuance of foreign economic activity, the customs legislation of the Union and the legislation of the Russian Federation on customs regulation;
 - 6) the uniformity of law-enforcement practices in the course of customs control and customs operations;
 - 7) the impossibility of assigning excessive and unjustified costs in the execution of powers in the sphere of customs affairs to participants in foreign economic activity, the persons pursuing activities in the sphere of customs affairs, carriers and other persons.
2. Within the scope of their competence the customs bodies shall ensure on the territory of the Russian Federation the fulfilment of the tasks and functions established by Article 351 of the Code of the Union, and also shall carry out the following functions:

- 1) ensuring the execution of the international obligations of the Russian Federation in as much as it concerns customs affairs, maintain cooperation with the customs and other competent bodies of foreign states, international organisations which deal with customs affairs issues;
- 2) keeping the customs statistics of the Russian Federation;
- 3) exercising within the scope of their competence control over the currency transactions involving the movement of goods across the customs border of the Union, the import of goods into the Russian Federation and the export of goods from the Russian Federation, and also over the compliance of the realised currency transactions connected with the movement of goods across the customs border of the Union, the import of goods into the Russian Federation and the export of goods from the Russian Federation with the terms of licences and permits;
- 4) checking the marking of goods in the course of customs control in respect of the goods whose compulsory marking is envisaged by international treaties of the Russian Federation or the legislation of the Russian Federation;
- 5) detecting, preventing and stopping the crimes and administrative offences put by the legislation of the Russian Federation in the competence of the customs bodies, and also other crimes and offences relating to them, committing urgent investigative actions and carrying out preliminary investigation in the form of an inquiry in criminal cases concerning said crimes, implementing proceedings in cases of administrative offences;
- 6) carrying out in accordance with the legislation of the Russian Federation operative search activities for the purposes of detecting, preventing, stopping and solving crimes, counteracting corruption and ensuring their own security;
- 7) cooperating in the fight against corruption, international terrorism and extremism, counteracting the illegal trafficking of the goods containing intellectual property items, narcotic drugs, psychotropic substances, weapons, ammunition, cultural valuables and other items moved across the customs border of the Union and/or across the State Border of the Russian Federation;
- 8) counteracting corruption and corruption manifestation in customs bodies and the non-profit organisations and states unitary enterprises specified in Part 1 of Article 274 of this Federal Law;
- 9) ensuring within the scope of their competence the observance of the rights and lawful interests of persons in cases when goods are moved across the customs border of the Union, and creating conditions conducive to the acceleration of turnover across the customs border of the Union;
- 10) improving the declaring for customs purposes and customs control, creating conditions helping to simplify the realisation of customs operations in respect of the goods and vehicles moved across the customs border of the Union, applying up-to-date information technologies, put into practice progressive customs administration techniques, in particular on the basis of generally-accepted international standards in the sphere of customs affairs, the experiences of customs affairs management in the foreign states being trade partners of the Russian Federation;
- 11) participating in ensuring the tracking of goods in accordance with the acts constituting the law of the Union, and/or the legislation of the Russian Federation;
- 12) ensuring the conjugation of the information resources of the customs and the tax bodies for counteracting the evasion of payment of customs duties, taxes, safeguard, anti-dumping and countervailing duties;
- 13) putting into practice technologies for exercising customs and other types of state control with the use of the one-stop mechanism and electronic paperwork.

3. If a ban is imposed by the Government of the Russian Federation on the circulation in the Russian Federation of certain categories of goods the customs bodies shall ensure within their competence the observance of said ban.

4. Other functions may be vested in the customs bodies by federal laws, acts of the President of the Russian Federation and the Government of the Russian Federation.

Article 255. Certain Control and Supervision Measures

1. For the purposes of ensuring the observance of international treaties and acts in the sphere of customs regulation, and/or the legislation of the Russian Federation on customs regulation, and/or other normative legal acts of the Russian Federation the customs bodies may implement certain control and supervision measures.

2. When certain control and supervision measures are under way the customs bodies shall analyse information, in particular the one contained in the databases of the customs bodies and other state bodies of the Russian Federation carrying out the functions of control and supervision, and also another information received by the customs bodies in accordance with the law of the Union and/or the legislation of the Russian Federation.
3. Certain control and supervision measures shall be taken at the location of the customs body.
4. The realisation of certain control and supervision measures shall be effectuated with no limit on the frequency thereof.
5. The federal executive body carrying out the functions of state policy elaboration and normative legal regulation in the sphere of customs affairs shall define a procedure for and the cases of implementation of certain control and supervision measures, in particular grounds and completion term for control and supervision measures, and also the rights and duties of persons in the course of implementation thereof.

Article 256. The Flag, Banner, Pendant and Emblem of the Customs Bodies

1. The customs bodies (except for customs posts) and the educational organisations which are under the jurisdiction of the federal executive body carrying out the functions of control and supervision in the sphere of customs affairs shall have a flag, banner and emblem. The customs posts shall have the flag and emblem. The vehicles of the customs bodies shall bear the emblem. The water vessels of the customs bodies shall bear the flag and the pendant of the customs bodies.
2. A description and sketches of the flag, banner and emblem of the federal executive body carrying out the functions of control and supervision in the sphere of customs affairs, the model specimens of the banners of the customs bodies (save customs posts) and of the educational organisations which are under the jurisdiction of the federal executive body carrying out the functions of control and supervision in the sphere of customs affairs, the pendants of the water vessels of the customs bodies, and also regulations on the banner of the federal executive body carrying out the functions of control and supervision in the sphere of customs affairs shall be endorsed by the President of the Russian Federation.
3. It is prohibited in the Russian Federation to use on signboards, letterhead paper, in invoices and other documentation, announcements and advertisements, on goods and on the packing thereof the customs symbols (sketches of the flag, banner and emblem of the customs bodies and the pendant of water vessels of the customs bodies), and also the designations which are similar to the names of customs bodies in the course of commercial activities by legal entities and natural persons, in particular by individual businessmen, except for the legal entities specified in Article 274 of this Federal Law, and the persons pursuing activities in the sphere of customs affairs specified in Chapters 57 - 64 of this Federal Law. The organisations and individual businessmen engaged in trading are prohibited to use the word "customs" and word combinations including it on signboards, letterhead paper, in announcements and advertisements, on goods and the packing thereof.

Article 257. The Venues of the Customs Bodies. The Customs Infrastructure

1. The customs bodies shall be located at check-points, except for the check-points located on the sections of the State Border of the Russian Federation where the adjacent country is a member state of the Union.
2. Other venues of the customs bodies where customs operations and customs control may take place shall be designated by the federal executive body carrying out the functions of control and supervision in the sphere of customs affairs depending on the scope of flow of passengers and goods, the pace of development of foreign economic relations of the constituent entities of the Russian Federation, the level of development of transport corridors and transport infrastructure, the needs of participants in foreign economic activity and transport organisations.
3. The Government of the Russian Federation has the right to define a procedure for deployment of customs bodies in the places specified in Part 2 of this article.

4. The customs infrastructure consists of buildings, structures, premises, open-air grounds equipped with technical facilities for customs control, engineering, information and telecommunication systems, and the facilities supporting them (hereinafter referred to in this article as customs infrastructure components), bases of the water vessels of the customs bodies and the social-purpose facilities which support the activities of the customs bodies.

5. Provisions governing the arrangement of facilities and the technical equipment of located in the places of deployment of customs bodies, and in other places where customs operations may take place, and customs control may be exercised shall be established by the federal executive body carrying out the functions of control and supervision in the sphere of customs affairs.

6. The customs bodies shall have their venue on the premises which are under federal ownership, and also on the premises which are under other forms of ownership envisaged by the legislation of the Russian Federation (on the condition that the premises and installations for organising customs control at a check-point on the State Border of the Russian Federation are transferred on a gratuitous basis).

7. On the initiative of the persons pursuing activities in the sphere of customs affairs, the participants in foreign economic activity which do regular export and import deliveries of goods, of transport and forwarding organisations and of the federal postal organisations the customs-posts and structural unit of the customs-houses may be deployed on premises which belong to said persons and are granted under a contract of gratuitous use, except for the cases established by the Government of the Russian Federation.

8. The provision of materials and equipment for the premises specified in Part 6 of this article shall be done with funds of the federal budget and other sources of funding envisaged by the legislation of the Russian Federation.

9. The components of customs infrastructure shall be located on the land plots which are under federal ownership and other forms of ownership.

10. The land plots mentioned in Part 9 of this article shall be granted for permanent (perpetual) use in accordance with the land legislation of the Russian Federation.

Chapter 46. The Rights and Duties of the Customs Bodies

Article 258. The Duties of the Customs Bodies

The customs bodies shall:

- 1) observe international treaties and acts in the sphere of customs regulation, and the legislation of the Russian Federation on customs regulation;
- 2) exercise control and supervision over the observance of international treaties and acts in the sphere of customs regulation, and the legislation of the Russian Federation on customs regulation;
- 3) be guided by the written explanations of the federal executive body carrying out the functions of state policy elaboration and normative legal regulation in the sphere of customs affairs concerning the issues of application of the legislation of the Russian Federation on customs regulation;
- 4) ensure the fulfilment of the tasks and functions vested in them by international treaties and acts in the sphere of customs regulation and the legislation of the Russian Federation on customs regulation by means of executing the powers defined the Code of the Union, this Federal Law and other legislation of the Russian Federation.

Article 259. The Rights of the Customs Bodies

1. For the purpose of carrying out the functions vested in them the customs bodies have the following rights:

- 1) taking the measures envisaged by international treaties and acts in the sphere of customs regulation, the legislation of the Russian Federation in the sphere of customs affairs, and also

-
- another legislation of the Russian Federation control over the observance of which is vested in the customs bodies, for the purposes of ensuring the observance of these acts by persons;
- 2) demanding the documents and information, in particular through telecommunication channels in the personal area, which have to be provided according to international treaties and acts in the sphere of customs regulation, the legislation of the Russian Federation in the sphere of customs affairs, and also another legislation of the Russian Federation control over the observance of which is vested in the customs bodies, for the purposes of ensuring the observance of these acts by persons;
 - 3) demanding from persons a confirmation of the powers to pursue a certain activity in the sphere of customs affairs or to commit certain actions;
 - 4) using in urgent cases the communication facilities or vehicles which belong to organisations or public associations (except for the means of communication and vehicles of the diplomatic missions, consular and other institutions of foreign states, and also of international organisations) for the purposes of preventing the crimes in respect of which preliminary investigation in criminal cases is put according to the criminal procedural legislation within the competence of the customs bodies, for pursuing and arresting the persons who have committed such crimes or are being suspected of having committed them. The property damage sustained in such cases by the possessors of means of communication or vehicles shall be indemnified by the customs bodies on a claim of the possessors of the means of communication or vehicles with funds of the federal budget in the procedure defined by the Government of the Russian Federation;
 - 5) arresting and bringing to the official premises of the customs body or to internal affairs bodies of the Russian Federation in accordance with the legislation of the Russian Federation the persons who are suspected of having committed crimes, have committed and are committing crimes or administrative offences in the sphere of customs affairs;
 - 6) using in their activities information systems, video and audio equipment, cinema and photography equipment, and also other technical and special facilities which do not cause harm to citizens' lives and health or the environment, forming, keeping and using databanks on persons, goods (things) and facts;
 - 7) exchanging the information the customs bodies have with the customs bodies of foreign states on issues of customs affairs in accordance with international treaties and acts in the sphere of customs regulation, and also in accordance with this Federal Law;
 - 8) maintaining within their competence information interaction with the governmental bodies, other bodies and organisations;
 - 9) developing, creating and operating information systems, communication systems and data-transmission systems, customs control technical facilities, and also data protection facilities, in particular cryptographic data protection facilities, in accordance with the legislation of the Russian Federation;
 - 10) lodging complaints and applications with courts and arbitration courts:
 - a) on the collection of customs duties, taxes, safeguard, anti-dumping and countervailing duties, customs fees, interest and penalties and other payments for the collection of which the customs bodies are responsible;
 - b) on the levy of execution in respect of goods to set off the payment of customs duties, taxes, safeguard, anti-dumping and countervailing duties, customs fees;
 - c) on the deeming of property ownerless;
 - d) on the winding-up of organisations of any organisational legal form on the grounds established by the legislation of the Russian Federation;
 - e) on deeming transactions null and void and on the application of the consequences of the invalidity thereof;
 - f) in other cases envisaged by international treaties and acts in the sphere of customs regulation, and also the legislation of the Russian Federation on customs regulation;
 - 11) visiting without hindrance on show of official identity documents in connection with the criminal cases under investigation and the cases administrative offences under proceedings in connection with a check of the materials, messages and applications about crimes registered in the established by procedure, and also the materials, messages and applications containing information pointing out to the existence of the administrative offences whose consideration is put within the competence of the customs bodies, state and municipal bodies, public associations and organisations, getting familiarised with the necessary documents and materials, in particular with the citizens' personal particulars which have to do with the investigation of criminal cases, proceedings in cases of administrative offences, the verification

of materials, messages and applications concerning crimes, and also of the materials, messages and applications comprising the data pointing out to the existence of the event of administrative offence;

- 12) carrying out research and development in the sphere of customs affairs;
- 13) realising other rights envisaged by this Federal Law and other federal laws;
- 14) holding persons accountable on administrative lines in accordance with the legislation of the Russian Federation on administrative offences.

2. The rights of the customs bodies envisaged by Part 1 of this article may be used exclusively in the fulfilment of the tasks and functions vested in the customs bodies.

Article 260. The Rights of Customs Bodies When Customs Bodies Are Exercising Customs Control with the Use of Water Vessels and Aircraft of the Customs Bodies

1. While exercising customs control with the use water vessels and aircraft of the customs bodies these bodies have the right:

- 1) when the signs have been discovered showing that a vehicle is used to illegally move the goods subject to customs control - to halt such vehicle and subject it to a customs examination;
- 2) to detain the individuals who are on a vehicle and are suspected to have committed the crimes in respect of which the commission of urgent investigative actions and enquiry is put by the criminal procedural legislation of the Russian Federation within the cognisance of the customs bodies, except as otherwise envisaged by international treaties of the Russian Federation;
- 3) to pursue and apprehend outside the territorial sea of the Russian Federation the water vessels which have left the territory of the Russian Federation without a permission of the customs bodies in the adjacent zone of the Russian Federation until their entry in the territorial sea of a foreign state, if the pursuit has been started in the inland waters, in the territorial sea of the Russian Federation after a visual or sound signal to halt from a distance allowing to see or hear that signal, has been effectuated continuously;
- 4) if the signs of an administrative offence in the sphere of customs affairs have been discovered - to apprehend vehicles for the further seizure or distraintment thereof in accordance with the legislation of the Russian Federation on administrative offences;
- 5) in the cases envisaged by the Code of the Union and this Federal Law to escort vehicles, in particular with the placement of the customs bodies' officials aboard them.

2. The crews of water vessels and aircraft of the customs bodies have the right to:

- 1) gratuitously use water and air space of the Russian Federation, the water areas of sea and river port, of their piers and other water mooring installations, and also airports, aerodromes (landing grounds) on the territory of the Russian Federation, irrespective of their belonging and intended purpose;
- 2) gratuitously use the preferential right of entry in the port and exit from the port in the procedure agreed upon with the authorised federal executive bodies;
- 3) gratuitously receive navigation, hydrometeorological, hydrographical and other information;
- 4) gratuitously support flights and vessel navigation.

Article 261. The Rights of the Customs Bodies to Halt Vehicles

1. The customs bodies have the right to halt motor vehicles, in particular those which do not do the international carriage of goods, for the purposes of checking the observance of international treaties and acts in the sphere of customs regulation and of the legislation of the Russian Federation by means of checking goods and the documents pertaining thereto.

2. On their own the customs bodies may halt the motor vehicles mentioned in Part 1 of this article in the customs control zones created along the state border of the Russian Federation, if the unladen mass of said vehicle is three tons and a half and more, in the customs control zones created along the state border of the Russian Federation, and also on the territories of the Republic of Altai, the Republic of Dagestan, the Republic of Ingushetia, the Kabardino-Balkarian Republic, the Karachay-Cherkessian Republic, the Republic of North Ossetia - Alania, the Chechen Republic, the Altai Territory, the Stavropol Territory, Astrakhan Region, Bryansk Region, Volgograd Region, Kurgan

Region, Leningrad Region, Novosibirsk Region, Omsk Region, Orenburg Region, Pskov Region, Samara Region, Saratov Region, Smolensk Region, Tver Region, Tyumen Region, Chelyabinsk Region and the federally significant city of St. Petersburg.

3. In the places other than those envisaged by Part 2 of this article the halting of the motor vehicles specified in Part 1 of this article shall be effectuated by the internal affairs bodies authorised in the sphere of road traffic safety, in cooperation with the customs bodies.

4. Halting a motor vehicle in accordance with Part 2 of this article shall be done on a demand of an authorised official of a customs body, or in the case envisaged by Part 3 of this article on a demand of an authorised official of internal affairs bodies.

5. On a demand of the authorised officials specified in Part 4 of this article the person driving a motor vehicle specified in Part 1 of this article shall stop the motor vehicle and shall show said vehicle, the goods available in it and the documents pertaining to them to the authorised customs body's official for customs control purposes.

6. If motor vehicles are halted outside the customs control zones the duration of the check by customs bodies of goods and of the documents pertaining to them and the recording of the results of the check shall not exceed two hours. The forced putting of said vehicles in the area of a temporary storage warehouse or in another place being a permanent customs control zone is allowed if a decision is taken on performance of a customs examination, and also if an action has been brought in a case of an administrative offence, with copies of the relevant decision or a report being delivered to the carrier or the person who is driving the given vehicle. In this case, such vehicle may be located in the area of a temporary storage warehouse or in another place being a permanent customs control zone during the time required for unloading it, except for cases when such vehicle is subject to seizure or distraintment in accordance with the legislation of the Russian Federation on administrative offences or in accordance with the criminal procedural legislation of the Russian Federation.

7. A report shall be drawn up concerning the halting of a motor vehicle, one copy of it being delivered to the carrier. The form of such report, and the procedure for filling it in shall be established by the federal executive body carrying out the functions of control and supervision in the sphere of customs affairs.

8. The delivery of the report envisaged by Part 7 of this article to the carrier (to the person who is driving the motor vehicle) shall testify of the fact that customs control in the form of a check of customs and other documents and/or of information has been completed. Said report shall reflect the results of the check of customs, other documents and/or of information.

9. The reports envisaged by Articles 327 and/or 328 of the Code of the Union shall be drawn up on the results of the customs control in respect of goods that is envisaged by Part 1 of this article.

Article 262. Obligation to Perform under Demands of the Customs Bodies and Their Officials

1. The lawful demands of the customs bodies and their officials while they are executing their official duties shall be compulsorily obeyed by all persons.

2. A default on performing under lawful demands of the customs bodies and their officials, and the commission of the actions (omissions) impeding their execution of their official duties shall cause the liability established by the legislation of the Russian Federation.

Article 263. The Departmental Control

1. Except as otherwise envisaged this Federal Law and other federal laws, a higher customs body - given the availability of grounds - has the right to conduct departmental control in respect of the decisions, actions (omissions) of a lower customs body. In the event of discovery according to the results of departmental control of a decision of a lower customs body that does not comply with the provisions of international treaties and acts in the sphere of customs regulation or the legislation of the Russian Federation on customs regulation the higher customs body shall cancel in full or in part such decision, except for cases when the irregularities committed when the decision was taken by the lower customs body cannot be eliminated or the term for adoption of a new decision has expired.

2. If, after the cancellation (partial cancellation) of a decision of a lower customs body in the procedure of departmental control it is necessary to take a new decision such decision shall be taken by the customs body on the results of customs control in accordance with international treaties and acts in the sphere of customs regulation, the legislation of the Russian Federation on customs regulation within 30 calendar days from the time of receipt of the results of said customs control, unless another term is envisaged by international treaties and acts in the sphere of customs regulation, and also this Federal Law.

3. The federal executive body carrying out the functions of state policy elaboration and normative legal regulation in the sphere of customs affairs shall define a procedure for exercising departmental control in respect of decisions, actions (omissions), and also the form of a decision taken on the results of departmental control.

4. The customs bodies shall carry out departmental control in connection with the existence of causes for it. Below are the causes for conducting departmental control:

- 1) the complaints (applications) filed by citizens and organisations, rulings and other documents of judicial bodies which are received by the customs bodies in connection with the taking of appeal from decisions, actions (omissions) of customs bodies and their officials;
- 2) applications of citizens and organisations filed with the customs bodies;
- 3) applications received by the customs bodies from state bodies, bodies of the procurator's office and other bodies;
- 4) the applications received by the customs bodies from the staff of the Business Ombudsman under the President, and also from the staffs of the business ombudsmen in the constituent entities of the Russian Federation;
- 5) the causes appearing in connection with the fulfilment by customs bodies or by customs bodies' officials of their tasks and functions, in particular:
 - a) when customs control is exercised and/or decisions on the results of customs checks are implemented;
 - b) when service, comprehensive, functional and target-oriented checks are carried out;
 - c) which proceedings in criminal cases or cases of administrative offences are under way;
 - d) when state services are provided in terms of keeping the registers of the persons pursuing activities in the sphere of customs affairs;
 - e) when monitoring and analysis are carried out in respect of databases and the information resources of the Unified Automated Information System of the customs bodies;
 - f) when objections to the report on the customs check are available.

5. The federal executive body carrying out the functions of state policy elaboration and normative legal regulation in the sphere of customs affairs has the right to define other causes for exercising departmental control.

Article 264. Consulting by the Customs Bodies, Procedure for the Customs Bodies to Take Certain Preliminary Decisions

1. The customs bodies shall provide consultations to persons on customs affairs issues and on other issues falling within the competence of the customs bodies. The chief of a customs body (the person acting in the capacity thereof) shall designate the customs body's officials authorised to provide consultations.

2. Consulting by the customs bodies shall be done free of charge orally, in writing or in electronic form. On the application in writing or in electronic form by a person the customs body shall provide information as soon as possible, but in any case within one month after the date of receiving of said inquiry.

3. The information provided to persons in the course of consulting shall not serve as ground for taking a decision or committing actions (omissions) by the customs body or its officials when customs operations are effectuated in respect of goods.

4. If the requested information has been provided with a delay or in doubtful form which has caused losses to the person that has applied for the consultation a compensation for the losses shall be provided in accordance with the legislation of the Russian Federation.

5. The procedure and term for consulting by customs bodies shall be defined by the federal executive body carrying out the functions of state policy elaboration and normative legal regulation in the sphere of customs affairs.

6. The customs bodies shall take preliminary decisions on the classification and origin of goods, on the issues of application of the methods of assessment of the customs value of imported goods, and also on other issues defined by the Commission.

7. The federal executive body carrying out the functions of state policy elaboration and normative legal regulation in the sphere of customs affairs shall establish a procedure for taking preliminary decisions on the issues defined by the Commission, unless such procedure has been defined by the Commission.

Article 265. Receiving Information on the Reasons for a Decision Taken,
or an Action (Omission) Committed

1. The person in respect of which the customs body or its official has taken a decision or has committed an action, and also the person, in respect of which a decision has not been taken or an action that had to be committed was not committed within the established by term has the right to file an inquiry with that customs body asking about the reasons and grounds for the decision taken or the action committed, or about the reasons for the default on taking a decision or for an omission, if this directly and individually affects the rights and lawful interests of said persons.

2. The inquiry shall be filed within six months after the date of the decision, of the commission of the action (omission) or of the expiry of the term for the taking or committing thereof or from the day on which the person learned about the decision taken or the action (omission) committed.

3. The person concerned may make an inquiry asking for provision of the necessary information both in oral form and in writing. An oral inquiry shall be considered by the customs body on the date of receipt thereof. In the event of filing of an inquiry in writing the reply shall be given in writing within 10 days after the date of receipt thereof.

Article 266. Appraising the Operation of the Customs Bodies

1. Below are the basic criteria for the appraisal of the customs bodies' operation:

- 1) the time required to complete customs operations in the event of import of goods into the Russian Federation and export of goods from the Russian Federation, and also the cutting of costs for the persons concerned when customs operations take place;
- 2) the proper timing and the completeness of receipt of customs payments;
- 3) the effectiveness of the fight against crimes and administrative offences.

2. The federal executive body carrying out the functions of state policy elaboration and normative legal regulation in the sphere of customs affairs, in particular on the basis of the basic criteria established in Part 1 of this article for appraising the operation of the customs bodies, shall define a list of indicators for assessment of the effectiveness of the operation of the customs bodies, a procedure and a methodology for the monitoring thereof, a procedure for the participation in such monitoring of the persons specified in Part 3 of Article 10 of this Federal Law, and also shall check compliance with the indicators for the appraisal of the effectiveness of the customs bodies' operation.

3. Information on the results of monitoring of the indicators for the appraisal of the effectiveness of customs bodies' operation shall be brought to the general public by means of posting on the official website of the federal executive body carrying out the functions of control and supervision in the sphere of customs affairs, on the Internet and/or otherwise.

Chapter 47. The Use of Physical Force, Special Facilities and Weapons by Customs Bodies' Officials, and the Use of Service Dogs

Article 267. Terms for the Customs Bodies to Use Physical Force, Special Facilities and Weapons, and for the Use of Service Dogs

1. Customs bodies' officials have the right to use physical force, special facilities, weapons, and to use service dogs in the procedure established by this Federal Law.
2. The application of physical force, special facilities and weapons shall be preceded with an express warning of the intent to use them, and when weapons are used, warning shots. Given that, the customs bodies' officials shall:
 - 1) allow sufficient time for compliance with their lawful demands, except for cases when a delay in the use of physical force, special facilities and weapons poses a direct threat to their lives and health, can cause other grave consequences, in the case of unexpected or armed attack, an attack with the use of combat equipment, vessels and vehicles or in other circumstances when a warning in the prevailing conditions is inappropriate or impossible;
 - 2) make sure the person who has received bodily harm gets first aid, and shall immediately notify about the incident the customs body's chief who has to inform the procurator about it within 24 hours from the time of the incident.
3. If physical force, special facilities and weapons are used depending on the nature and the degree of danger of the offence, and also the degree of offered resistance, the customs bodies' officials shall proceed from the notion that the damage caused in the elimination of the danger has to be minimum.
4. In the event of use of physical force, special facilities and weapons, of use of service dogs in breach of the procedure established by for the use thereof the customs bodies' officials shall be held accountable in accordance with the legislation of the Russian Federation.

Article 268. The Use of Physical Force by the Customs Bodies' Officials

1. The customs bodies' officials have the right to use physical force, in particular hand-to-hand combat techniques only in cases when non-violent methods cannot ensure the execution of the duties vested in the customs bodies.
2. Physical force shall be used:
 - 1) to stop an offence;
 - 2) to arrest offenders;
 - 3) to overcome default on obeying lawful demands of the customs bodies' officials;
 - 4) to obstruct access in premises, in an area to the goods which are under customs control and/or the goods in respect of which customs control is to be exercised.

Article 269. The Use of Special Facilities by the Customs Bodies' Officials

1. The customs bodies' officials have the right to use special facilities in the following cases:
 - 1) countering an attack on to the customs bodies' officials;
 - 2) countering an attack on the buildings, structures or vehicles which belong to customs bodies or are used by them, on the goods and vehicles which are under customs control, and also for releasing said facilities if they have been captured;
 - 3) arresting offenders, bringing them to the official premises of customs bodies or to an internal affairs body, if these offenders disobey or resist or can cause harm to passers-by or themselves;
 - 4) stopping the physical resistance offered to an officials of a customs body;
 - 5) stopping the vehicle whose driver has disobeyed demands of the customs body's official to halt in a customs control zone;
 - 6) halting the motor vehicle whose driver has disobeyed demands of an authorised customs body's official to halt outside a customs control zone in the cases established by Article 261 of this Federal Law.

2. It is prohibited to use special facilities in respect of the women having visible signs of pregnancy, the persons having visible signs of disability and minors, except for cases when they offer armed resistance, commit a group or another attack posing a threat to the lives and health of individuals, the safety of the goods and vehicles which are under customs control.

3. A list of the special facilities used by the customs bodies shall be defined by the Government of the Russian Federation.

Article 270. The Use of Service Dogs by the Customs Bodies' Officials

1. The customs bodies' officials have the right to use service dogs in the following cases:

- 1) searching and detecting narcotic drugs, psychotropic, explosives, weapons, ammunition and other goods which have been illegally imported into the Russian Federation or exported from the Russian Federation, and possess an individual scent, in the course of customs control;
- 2) searching and detecting narcotic drugs, psychotropic, explosives, weapons, ammunition and other things having an individual scent in the course of investigative actions and operative-search measures;
- 3) scent evidence analysis;
- 4) searching and detecting a human being by his/her individual scent;
- 5) guarding customs infrastructure facilities.

2. It is prohibited to use service dogs in the event of occurrence of a threat to human life or health, for commission of the actions which do not correspond to the intended purpose of the service dog, and also in conditions endangering its operating capability, life or health.

3. The procedure for using service dogs in customs control, the training and upkeep thereof shall be defined by the Government of the Russian Federation.

Article 271. The Use of Weapons by Customs Bodies' Officials

1. For the purposes of justifiable defence or in case of emergency the customs bodies' officials have the right to use weapons or to use any means on hand.

2. While executing their official duties the customs bodies' officials have the right to use weapons in the following cases:

- 1) countering an attack to the customs bodies' officials on the condition that their lives or health is exposed to a direct threat, unless the attack can be repulsed by another method and means;
- 2) stopping an attempt at getting hold of the weapon of an official (officials) of customs bodies, in particular an attempt by a person who is arrested by an official (officials) of the customs body to come closer having cut the distance indicated by said customs body's official(s) or to touch the weapons of the official(s);
- 3) warding off a group or an armed attack on the buildings, structures, water vessels and aircraft or vehicles belonging to customs bodies or used by them, on the goods and vehicles which are under customs control, on the facilities where such goods and vehicles are located, and also for the purpose of liberation of said facilities, vessels goods and vehicles in the event of the armed capture thereof;
- 4) arresting a person (persons) offering armed resistance, and also of an armed person (persons) who refuses to obey a lawful demand to surrender weapons;
- 5) halting motor vehicles and railway vehicles, water vessels and aircraft by means of damaging them, if the pose a real threat to the lives or health of customs bodies' officials or do not obey to repeated demands of customs bodies' officials to halt after warning shots;
- 6) neutralising the animals which pose a threat to the lives or health of customs bodies' officials;
- 7) warning about the intent to use weapons, and giving the alarm signal or calling in aid.

3. It is prohibited to use weapons:

- 1) in respect of the women having visible signs of pregnancy, the persons having visible signs of disability and minors, if the age is obvious or is known by the member of personnel of the

- customs body, except for cases when they offer armed resistance, commit an armed or group attack threatening the lives or health of the people;
- 2) in the event of a large congregation of people, if non-involved people can fall victim thereof.
4. About each case of use of weapons the customs body's official shall immediately report in writing to the customs body's chief who shall inform about it the procurator within 24 hours from the time of use of the weapons.
5. A list of the types of weapons and ammunition for them which are used by the customs bodies' officials shall be defined by the Government of the Russian Federation.
6. An official of a customs body has the right to activate weapons if he deems that in the prevailing situation the grounds envisaged by Part 2 of this article can occur for the use thereof.

Chapter 48. Supporting the Operation of the Customs Bodies

Article 272. Provision of Resources for the Operation of the Customs Bodies

Provision of resources for the activities of the customs bodies shall be effectuated with funds of the federal budget and from other sources envisaged by the legislation of the Russian Federation.

Article 273. Protecting Information on the Activities of the Customs Bodies

1. The documents and materials containing information on the personnel of the customs bodies, the organisation, the tactics, methods and means of realisation of operative search operations are subject to safekeeping in the archives of the customs bodies in accordance with the legislation of the Russian Federation.
2. The documents of the customs bodies' archives which have historic and scientific value and have been declassified in keeping with the legislation of the Russian Federation shall be handed over for storage to the archives of the authorised the federal executive body in the sphere of archival affairs and paperwork in the procedure established by the legislation of the Russian Federation.
3. The protection of state, banking, tax and another law-protected secret or another restricted-access information in the customs bodies shall be ensured in accordance with the legislation of the Russian Federation.

Article 274. The Customs Bodies' Organisations

1. The federal executive body carrying out the functions of control and supervision in the sphere of customs affairs shall have under its jurisdiction scientific organisations, educational organisations, medical organisations, printed editions and other institutions, and also the state unitary enterprises whose activities are conducive to the fulfilment of the tasks vested in the customs bodies.
2. The functions of the institutions and state unitary enterprises specified in Part 1 of this article shall be defined in accordance with the provisions of the anti-monopoly and other legislation of the Russian Federation.
3. The institutions and state unitary enterprises mentioned in Part 1 of this article, including their branches and representative offices, and also other organisations whose participants (members) these institutions or state unitary enterprises directly or indirectly are shall not pursue the activity in the sphere of customs affairs that is envisaged by Chapters 59-66 of this Federal Law.

Article 275. Property of Customs Bodies and Customs Bodies' Organisations

Property of customs bodies and institutions and state unitary enterprises mentioned in Part 1 of Article 274 of this Federal Law is under federal ownership. The disposal of said property shall be done in accordance with the legislation of the Russian Federation.

Chapter 49. The Customs Statistics of the Russian Federation

Article 276. Procedure for Keeping the Customs Statistics of the Russian Federation

1. The customs bodies shall keep the customs statistics of the Russian Federation which shall include the customs statistics of foreign trade in goods of the Russian Federation and the special customs statistics.
2. The customs statistics of foreign trade in goods of the Russian Federation shall include the customs statistics of foreign trade in goods of the Russian Federation with the states not being members of the Union, and the statistics of mutual trade in goods of the Russian Federation with the member states of the Union.
3. The customs statistics of foreign trade in goods of the Russian Federation shall be kept in accordance with the Code of the Union, a methodology endorsed by the Commission, the legislation of the Russian Federation and normative legal acts of the federal executive body carrying out the functions of control and supervision in the sphere of customs affairs.
4. For the purposes of analysing the state of the foreign trade of the Russian Federation, of control over the coming to the federal budget of customs payments, currency control, the analysis of the variations in and the trends of development of the foreign trade of the Russian Federation, its trade balance and payment balance and the economics as a whole the customs bodies shall gather, process, compile and present customs statistical data concerning the foreign trade in goods of the Russian Federation.
5. For the keeping of the customs statistics of the Russian Federation one shall use the information resources of the customs bodies.
6. The making of the customs statistical data of foreign trade in goods of the Russian Federation shall be done in the procedure established by the federal executive body carrying out the functions of control and supervision in the sphere of customs affairs in accordance with international treaties and acts in the sphere of customs regulation and the legislation of the Russian Federation.

Article 277. The Customs Statistics of Foreign Trade in Goods of the Russian Federation with States Not Being Members of the Union

For the purposes of preparing the customs statistical data of foreign trade in goods of the Russian Federation with states not being members of the Union the customs bodies shall gather and process the information on the movement of the goods across the State Border of the Russian Federation that is available in customs declarations and other documents specified in Article 105 of the Code of the Union.

Article 278. The Statistics of Mutual Trade in Goods of the Russian Federation with Member States of the Union

1. The statistics of mutual trade in goods of the Russian Federation with member states of the Union shall be kept on the basis of the data provided in a statistical form intended to keep record of movement of goods and in other sources of information.
2. The Russian person that has concluded the transaction or on whose behalf (instructions) the transaction has been concluded in accordance with which goods are imported into the Russian Federation from the territories of member states of the Union or exported from the Russian Federation to the territories of member states of the Union, or if no such transaction exists, the Russian person which had as of the time of receipt (in the event of import) or shipment (export) of goods the right of possessing, using and/or disposing of the goods, shall file with the customs body a goods movement statistical form completed in the personal area of the participant in foreign economic activity.
3. The procedure for keeping statistics of mutual trade in goods of the Russian Federation with member states of the Union, and also the goods movement statistical form, and the rules for completion thereof shall be established by the Government of the Russian Federation.

4. The Government of the Russian Federation has the right to establish statistical thresholds for keeping record of goods in the statistics of mutual trade in goods of the Russian Federation with member states of the Union.

Article 279. Procedure for Provision of Customs Statistical Data of Foreign Trade in Goods of the Russian Federation

1. The customs bodies shall compulsorily provide free-of-charge customs statistics data concerning foreign trade in goods of the Russian Federation to the President of the Russian Federation, the Federal Assembly of the Russian Federation, the Government of the Russian Federation, the federal executive body carrying out the functions of state policy elaboration and normative legal regulation in the sphere of customs affairs. To other federal executive bodies, government bodies of the constituent entities of the Russian Federation, local government bodies, courts, the bodies of procurator's office, the Central Bank of the Russian Federation, state non-budget funds, trade-union associations and employers' associations, and also persons and international organisations the customs bodies shall provide the customs statistics data concerning foreign trade in goods of the Russian Federation not containing state, commercial, banking, tax and other law-protected secrets or another restricted-access information free of charge and in accordance with the procedure established by the federal executive body carrying out the functions of state policy elaboration and normative legal regulation in the sphere of customs affairs. The Government of the Russian Federation has the right to establish a list of and a procedure for provision of customs statistical data on foreign trade of the Russian Federation, in particular the information containing restricted-access data to state institutions for development so that they carry out the functions vested in them. The state institutions for development shall take the necessary measures for protecting the received restricted-access information from unauthorised access and dissemination, and shall ensure the protection thereof in accordance with the legislation of the Russian Federation.

2. The federal executive body carrying out the functions of control and supervision in the sphere of customs affairs shall publish the customs statistics data concerning foreign trade in goods of the Russian Federation whose composition and term for publication are defined by the Government of the Russian Federation.

Article 280. Special Customs Statistics

1. Special customs statistics shall be kept by the customs bodies in the procedure established by the federal executive body carrying out the functions of control and supervision in the sphere of customs affairs.

2. For the purposes of ensuring the fulfilment of the tasks vested in the federal executive bodies the customs bodies shall gather, process and send the data a list of and the frequency of provision of which are defined by the Government of the Russian Federation.

Chapter 50. Exchanging Documents and/or Information

Article 281. General Provisions on the Exchange of Documents and/or Information

1. The exchange of documents and/or information between the customs bodies and declarants, carriers, the persons pursuing activities in the sphere of customs affairs, authorised economic operators, right-holders and other persons (hereinafter referred to in this chapter as persons concerned) with which the customs bodies interact while carrying out their functions and fulfilling tasks shall be effectuated in electronic form or by means of delivery (dispatch) of documents and/or information on a paper medium.

2. The exchange of documents and/or information in electronic form shall be effectuated by means of interaction of the information systems of customs bodies with the information systems of persons concerned or information operators with the use of the Internet.

3. The exchange of documents and/or information by means of delivery (dispatch) of documents and/or of information on a paper medium shall be effectuated in the event of lack of technical possibility of exchanging documents and/or information in electronic form, and also in the cases

envisaged by the Code of the Union, other international treaties and acts in the sphere of customs regulation, this Federal Law and/or another legislation of the Russian Federation.

Article 282. Exchanging Documents and/or Information in Electronic Form on the Internet

1. The exchange of documents and/or information in electronic form with the use of the Internet shall be effectuated between the customs bodies and persons concerned by means of:

- 1) an information operator;
- 2) a personal area;
- 3) other methods of exchange of documents and/or information in electronic form developed and endorsed by the federal executive body carrying out the functions of control and supervision in the sphere of customs affairs.

2. An electronic document signed with the enhanced approved electronic signature of an authorised official of the customs body of the person concerned shall be deemed equivalent to a document on a paper medium signed by the autograph signature of the authorised official of the customs body or of the person concerned.

3. An electronic document sent by the customs body to persons concerned by the methods envisaged by Part 1 of this article shall be deemed received on the day following the date of dispatch thereof.

4. The formats and structures of the electronic documents involved in exchange in the interaction of customs bodies and persons concerned, a procedure for the developing, publishing and amending the formats and structures of electronic documents, and also a procedure for filling in, sending and receiving said electronic documents shall be endorsed by the federal executive body carrying out the functions of control and supervision in the sphere of customs affairs, unless the powers to endorse them have been vested by the Code of the Union in the Commission or in accordance with the legislation of the Russian Federation in another federal executive body or the Government of the Russian Federation.

Article 283. The Information Operator

1. The information operator is a Russian organisation that meets the requirements established by the federal executive body carrying out the functions of state policy elaboration and normative legal regulation in the sphere of customs affairs, and pursues the activity of supporting the exchange of documents and/or information in electronic form with the use of own information system between persons concerned and the customs bodies' information system. An information operator may also pursue the activity of provision of remote access for customs bodies to the authorised economic operators' systems intended to keep record of goods.

2. The procedure for the exchange of documents and/or information in electronic form between customs bodies and persons concerned by means of an information operator shall be established by the federal executive body carrying out the functions of control and supervision in the sphere of customs affairs.

Article 284. The Personal Area

1. The personal area is an information resource belonging to the federal executive body carrying out the functions of control and supervision in the sphere of customs affairs which is located on the Internet, and is used to organise the exchange of electronic documents and/or information in electronic form between customs bodies and persons concerned.

2. In the cases envisaged by this Federal Law the personal area may be used for the purposes of a declarant's and other persons' exercising their rights and duties established by international treaties and acts in the sphere of customs regulation and the legislation of the Russian Federation on customs regulation.

3. The procedure for using the personal area, and organising the exchange of electronic documents and/or information between persons concerned and customs bodies, and also the procedure for

persons concerned to get access to the personal area shall be defined by the federal executive body carrying out the functions of control and supervision in the sphere of customs affairs.

Chapter 51. Taking Appeal from Decisions, Actions (Omissions) of the Customs Bodies and Their Officials

Article 285. General Provisions

1. Any person has the right to take appeal from a decision, action (omission) of a customs body and of its official, if such decision, action (omission) in this person's opinion has violated his rights, freedoms or lawful interests, created obstacles for the realisation thereof or illegally vested any duty in him.

2. A person's waiver of the right to take appeal from a decision, action (omission) of a customs body or its official is invalid.

Article 286. Taking Appeal from a Decision, Action (Omission)

1. Appeal may be taken from a decision, action (omission) of customs bodies and their officials to customs bodies and/or a court.

2. A complaint concerning a decision taken by the federal executive body carrying out the functions of control and supervision in the sphere of customs affairs and also concerning an action (omission) shall be filed with a court.

3. The procedure for filing and considering complaints is defined by this chapter, except for cases when appeal is taken from a decision, action (omissions) of customs bodies and their officials in respect of which federal laws have established by a special appellate procedure.

4. Taking appeal from decisions, actions (omissions) of a customs body in the judicial procedure is governed by the relevant procedural legislation of the Russian Federation.

5. The federal executive body carrying out the functions of control and supervision in the sphere of customs affairs shall define a procedure for actions of the customs bodies' officials in the consideration of complaints.

Article 287. The Applicants

The following may act as the applicants filing a complaint:

- 1) the legal entities, and also of the organisations not being legal entities which take appeal from a decision, action (omission) of a customs body through their bodies acting within the powers conferred on them by federal laws, other normative legal acts, the constitutive documents of the legal entity or of the organisation not being a legal entity or through their representatives;
- 2) the natural persons who take appeal from a decision, action (omission) of a customs body or of officials in person or through an authorised representative.

Article 288. Procedure for Filing a Complaint

1. A complaint shall be filed with a higher customs body through the customs body whose decision, action (omission) are appealed against. A complaint concerning a decision, action (omission) of a customs post shall be filed with the customs-house.

2. The customs body whose decision, action (omission) is appealed against shall send the complaint with a statement and the documents required for taking a decision to the higher customs body within five working days after it is received by the customs body whose decision, action (omission) are appealed against.

Article 289. Term for Filing a Complaint

1. A complaint may be filed within three months:

- 1) after the day when the person learned or had to learn about the violation of his rights, freedoms or lawful interests, the creation of obstacles for exercising them or the illegal vesting of any duty in him;
- 2) after the date of expiry of the term for the customs body to take a decision or commit an action established by international treaties and acts in the sphere of customs regulation or the legislation of the Russian Federation on customs regulation.

2. In the event of laches in respect of the term for appeal against an action (omission) said the term may be reinstated on the applicant's petition, if the customs body deems the case of such laches justifiable.

3. A petition for reinstatement of the term envisaged by Part 1 of this article shall be filed in writing in the form an independent document simultaneously with the complaint or it may be contained in the text of the complaint. Together with such petition shall be documents confirming the causes of the laches concerning the term for appeal.

4. The reinstatement of a term for appeal that has not been observed shall be in the form of actual acceptance by the customs body of the applicant's complaint for consideration on the merits thereof.

Article 290. The Form and Content of a Complaint

1. A complaint shall be filed with the customs body in writing, and be signed by the applicant or his representative.

2. A complaint may be filed in electronic form in accordance with the provisions of Article 300 and of Part 11 of Article 398 of this Federal Law.

3. The complaint shall comprise:

- 1) the name of the customs body from whose decision, action (omission) appeal is being taken;
- 2) the surname, first name and patronymic (if any), residence of the natural person or the name of the legal entity which files the complaint, the taxpayer identification number, and his whereabouts;
- 3) the essence of the appealed decision, action (omission);
- 4) the grounds on which the person that files the complaint deems his rights having been infringed on.

Article 291. The Documents Attached to the Complaint

1. If the complaint is filed by a representative of the applicant the complaint shall be filed together with the original documents or properly attested copies of the documents expressly stating the representative's right to take appeal from the decisions, actions (omissions) in the sphere of customs affairs.

2. The applicant may attach to the complaint documents confirming the circumstances and argument set out in the complaint.

3. If the customs body whose decision, action (omission) are appealed against does not have the documents and information having a substantial significance for consideration of the complaint then the customs body considering the complaint has the right to request them from the applicant.

4. If the request envisaged by Part 3 of this article is sent to the applicant the term for consideration of the complaint shall be suspended until the provision of the documents and information requested by the customs body by up to three months after the date of dispatch of that request. Unless the person provides the documents and information requested by the customs body in accordance with Part 3 of this article, a decision on said complaint shall be taken without account being taken of the argument for supporting which documents and information have not been provided.

5. The request shall be sent by post as a registered letter.

Article 292. The Consequences of Filing of the Complaint

1. The filing of the complaint shall not suspend the implementation of the customs body's decision appealed against, or the commission of the appealed action by the customs body, except for the case envisaged by Part 2 of this article.

2. On the applicant's petition in writing the customs body whose decision, action (omission) are appealed against shall take a decision on suspension of implementation of the appealed decision aimed at collecting the customs payments payable in connection with the taking thereof, on the condition that the applicant provides a security for execution of the duty to pay customs duties, taxes, customs fees, safeguard, anti-dumping and countervailing duties in the form of a money deposit or banker's guarantee in an amount at least equal to the sum of the customs payments payable in connection with that taking of the decision appealed against.

3. If the applicant is a person pursuing activities in the sphere of customs affairs or an authorised economic operator then on a petition of said persons the following may be used as security for suspension of implementation of the appealed decision may be the security: a security for execution of the duties of the legal entity pursuing activities in the sphere of customs affairs, or a security for execution of the duties of the authorised economic operator on the condition that the amount of payable customs duties and taxes, customs fees, safeguard, anti-dumping and countervailing duties in connection with the taking of the appealed decision does not exceed the amount of the security for execution of the duties of the legal entity pursuing activities in the sphere of customs affairs, or the amount of the security for execution of the duties of the authorised economic operator.

4. The applicant shall file the petition for suspension of the implementation of the appealed customs body's decision together with a banker's guarantee in the form of a document on a paper medium or shall provide information in the petition about the banker's guarantee in the form of an electronic document signed with an enhanced approved electronic signature, and if a money deposit is provided to file an application for using for the monetary funds which have been paid as advance payments to set off the money deposit in accordance with Part 3 of Article 35 of this Federal Law. The banker's guarantee specified in Part 2 of this article is subject to the provisions established by Parts 3 - 9, 11, 15 of Article 61 of this Federal Law, with account being taken of the details established by this article, given the observance of the following conditions:

- 1) the banker's guarantee is to be effective as of the date on which is it submitted to the customs body;
- 2) the effective term of the banker's guarantee shall expire at least seven months after the date of the applicant's filing the petition for suspension of implementation of the appealed decision;
- 3) the sum for which the banker's guarantee has been issued shall secure the execution of the duty of the payer customs duties and taxes, and in the cases envisaged by the Code of the Union and this Federal Law, of another person (the principal) to pay customs duties and taxes, customs fees, safeguard, anti-dumping and countervailing duties in an amount at least equal to the sum of the customs payments payable in connection with the taking of the decision appealed against.

5. Within seven working days after the date of receipt of the application for suspension of the implementation of the appealed decision the customs body whose decision, action (omission) are appealed against shall take one of the following decisions:

- 1) on suspension of the implementation of the appealed decision of the customs body;
- 2) on refusal to suspend the implementation of the customs body's decision appealed against.

6. Below are the grounds for taking a decision on refusal to suspend the implementation of the customs body's decision appealed against:

- 1) the banker's guarantee that has been provided by the applicant does not meet the requirements established by this article and/or Parts 3 - 9, 15 of Article 61 of this Federal Law;

2) the customs body considering the complaint has refused to accept the banker's guarantee on the grounds specified in Parts 18 and 19 of Article 61 of this Federal Law.

7. Within three days a copy of the decision taken according to the results of consideration of the petition for suspension of the implementation of the customs body's decision appealed against shall be sent to the applicant and to the customs body that considers the complaint.

8. The decision on suspension of the implementation of the customs body's decision appealed against shall keep effective until the day on which a higher customs body takes a decision on the complaint or until the withdrawal of the complaint.

9. Levy of execution in respect of a security for execution of the duty to pay customs duties, taxes, customs fees, safeguard, anti-dumping and countervailing duties, the duties of the legal entity pursuing activities in the sphere of customs affairs, the duties of the authorised economic operator shall be effectuated in the procedure envisaged Article 76 of this Federal Law, with account being taken of the details set out in Part 10 of this article.

10. The customs body shall send to the guarantor that has issued the banker's guarantee a demand to pay a sum of money under a banker's guarantee upon the expiry of the term established by Part 19 of Article 73 of this Federal Law, but in any case not before the day on which the higher customs body takes a decision on the complaint or the complaint is withdrawn.

11. If the higher customs body takes a decision on deeming wrongful the decision, action (omissions) whose implementation is secured with a money deposit or a banker's guarantee the customs body shall commit one of the following actions:

- 1) notifying the guarantor about the customs body's waiving its rights in respect of the banker's guarantee fully or partially in the procedure envisaged by the civil legislation of the Russian Federation;
- 2) refunding the money deposit fully or partially in the procedure and within the term which are established by Article 69 of this Federal Law.

12. The federal executive body carrying out the functions of control and supervision in the sphere of customs affairs shall define the form of a decision on suspension (on refusal to suspend) the implementation of a the customs body's decision appealed against.

Article 293. Refusal to Consider a Complaint

1. The customs body shall refuse to consider a complaint on merits fully or partially if any of the following grounds exists:

- 1) a decision taken in accordance with Article 298 of this Federal Law by the same customs body or a higher customs body on the same subject as the complaint;
- 2) failure to observe the term for taking appeal established by Part 1 of Article 289 of this Federal Law, and the applicant has not filed a petition for reinstatement of the term for taking appeal or by the customs body has dismissed such petition;
- 3) the customs body's decision, action (omission) and/or the circumstances subject to establishment by the customs body in connection with the consideration of the complaint are the subject of a court hearing;
- 4) the complaint is filed by the person whose rights, freedoms or lawful interests have not been affected by the appealed decision, action (omission);
- 5) the subject of appeal does not exist (the fact that a decision has been taken by the customs body or an action (omissions) has been committed by it is not proven);
- 6) the applicant has not observed the provisions governing the form and content of the complaint established by Parts 1 and 3 of Article 290 or by Part 2 of Article 300 of this Federal Law;
- 7) the applicant has not provided documents confirming the powers of the person which has filed the complaint envisaged by Part 1 of Article 291 of this Federal Law.

2. A decision on refusal to consider a complaint shall be taken within five working days after the date of receipt of the complaint or of the documents showing that the grounds envisaged by Part 1 of this article exist.

3. The decision on refusal to consider the complaint shall comprise the circumstances which have served as ground for the taking thereof, and if the applicant files a petition for reinstatement of the term established by Part 1 of Article 289 of this Federal Law, also the reasons for the dismissal thereof.

4. The decision on refusal to consider the complaint shall be sent by post as a registered letter to the applicant within three working days after the date on which it is taken.

5. Said decision may be sent to the applicant in electronic form in the procedure and cases which are envisaged by Article 300 of this Federal Law.

6. The taking of a decision on refusal to consider a complaint shall impede the repeated filing of a complaint concerning the same subject with the customs body, except for the cases envisaged by Items 6 and 7 of Part 1 of this article.

Article 294. Withdrawing a Complaint

1. At any time the applicant may withdraw the complaint before the taking of a decision on merits by the customs body that is considering the complaint.

2. The withdrawal of a complaint shall impede the repeated filing of a complaint concerning the same subject with the customs body.

3. The customs body considering the complaint shall inform the applicant and the customs body whose decision, action (omission) are appealed against about the acceptance of withdrawal of the complaint within three working days after the date of receipt of the relevant application.

Article 295. The Customs Body Considering a Complaint

1. A complaint shall be considered by a higher customs body.

2. A decision on the complaint on behalf of the higher customs body shall be taken by the chief of that customs body or the customs body's official authorised by him.

Article 296. The Rejoinder of Complaints and the Individualisation of Complaints

The customs body considering a complaint has the right to join several complaints for joint consideration as concerning interrelated decisions, actions (omissions) of a customs body or to individualise a decision, action (omission) of a customs body from the subject of appeal for it to be considered separately.

Article 297. Term for Consideration of a Complaint

1. A complaint shall be considered by a higher customs body within one month after the date of receipt thereof by the customs body authorised to consider the complaint. A complaint filed without the observance of the provisions of Part 1 of Article 288 of this Federal Law shall be considered by a higher customs body within two months after the date of receipt thereof by the customs body authorised to consider the complaint.

2. The term for consideration of a complaint mentioned in Part 1 of this article may be extended by the chief of that customs body or by the customs body's official authorised by him by up to one month.

3. A notice of extension of the term for consideration of the complaint shall be sent to the applicant by post as a registered letter within three working days after the date of acceptance thereof. Also said decision may be sent to the applicant in electronic form in the procedure and cases which are envisaged by Article 300 of this Federal Law.

Article 298. The Customs Body's Decision on the Complaint

1. The customs body's decision on the complaint shall comprise the following:

- 1) the name of the customs body that has considered the complaint;
- 2) the number of the decision;
- 3) the date and place of drawing up of the decision;
- 4) the position, surname and initials of the customs body's official who has taken the decision on the complaint, the details of the document acknowledging his powers to consider the complaint (except for the chief of the customs body);
- 5) the surname, first name and patronymic (if any) or the name of the person that has filed the complaint;
- 6) the essence of the complaint, in particular information on the customs body whose decision, action (omission) are appealed against;
- 7) the actual circumstances of the adoption or commission of the appealed decision, action (omission) established by in the course of consideration of the complaint;
- 8) grounds and conclusions for the taking of a decision on the complaint;
- 9) the decision taken on the complaint;
- 10) information on the procedure for taking appeal from the decision taken on the complaint.

2. According to the results of consideration of the complaint the customs body shall take one of the following of decisions:

- 1) it shall recognise as rightful the appealed decision, action (omission) of the customs body, and refusing to uphold the complaint;
- 2) it shall recognise as wrongful the appealed decision, action (omission) of the customs body fully or partially, and take a decision on upholding the complaint fully or partially.

3. If the complaint is upheld fully or partially the customs body shall:

- 1) cancel in full or in part the decision taken by the customs body;
- 2) cancel the decision taken by the customs body, and oblige that customs body to take a new decision in accordance with international treaties and acts in the sphere of customs regulation, the legislation of the Russian Federation on customs regulation and/or measures aimed at eliminating the irregularities which have taken place;
- 3) deem the action (omission) of the customs body wrongful, and oblige to take measures aimed at eliminating the irregularities which have taken place.

4. A decision on the complaint shall be signed by the customs body's official who has taken said decision.

5. The actions of implementing the customs body's decision on upholding the complaint shall be committed by the customs body whose decision, action (omission) have been recognised as wrongful within 15 working days after the date of receipt of the decision on said complaint by that body, unless another term for the commission thereof is established by international treaties and acts in the sphere of customs regulation, the legislation of the Russian Federation on customs regulation or said decision.

6. A copy of the decision taken according to the results of consideration of the complaint shall be sent to the applicant by post as a registered letter within three working days after the date of the decision. Said decision may be sent to the applicant in the form of an electronic document in the procedure and cases envisaged by Article 300 of this Federal Law.

7. Appeal from the customs body's decision on the complaint may be taken to a higher customs body and/or a court.

8. The federal executive body carrying out the functions of control and supervision in the sphere of customs affairs shall define the form of a decision on the complaint concerning a decision, action (omission) of a customs body.

Article 299. Taking Appeal from Decisions Connected with the Consideration of a Complaint

The customs body's decisions on refusal to consider a complaint, on refusal to suspend the implementation of an appeal from a customs body's decision are subject to appeal in court.

Article 300. Filing a Complaint in Electronic Form

1. A complaint may be filed with a customs body in the form of an electronic document.
2. The complaint filed in the form of an electronic document shall be signed with an enhanced unapproved electronic signature or an enhanced approved electronic signature, if the applicant is a natural person, and with an enhanced approved electronic signature, if the applicant is a legal entity.
3. The documents attached to the complaint filed in electronic form, shall also be submitted to the customs body in the form of an electronic document and attested by the legal entity or the natural person respectively with an enhanced approved electronic signature or an unapproved electronic signature.
4. If the applicant so wishes a decision on the complaint filed in the form of an electronic document, a decision on refusal to consider the complaint or on refusal to suspend the implementation of the appealed customs body's decision, a notice of extension of the term for consideration of the complaint may be received by him in the form of an electronic document.
5. The federal executive body carrying out the functions of control and supervision in the sphere of customs affairs shall define a procedure for filing a complaint with customs bodies in the form of an electronic document, a procedure for customs bodies' officials to commit actions when the complaints filed in electronic form are being considered, and also shall establish the format and structure of, and a procedure for filling in the electronic form of the following documents:
 - 1) a complaint against a decision, action (omission) of a customs body;
 - 2) a decision on a complaint concerning a decision, action (omission) of a customs body;
 - 3) a decision on refusal to consider a complaint, on refusal to suspend the implementation of an appealed customs body's decision, a notice of extension of the term for consideration of a complaint.

**Chapter 52. Information Systems and Information Technologies used
by the Customs Bodies****Article 301. Information Systems and Information Technologies Used by the Customs Bodies**

1. Information systems and information technologies shall be used by the customs bodies for the purposes of ensuring the fulfilment of the tasks vested in them, in particular for the exchange of information in electronic form with federal executive bodies, other bodies and organisations, for the provision of state services to the public, and participants in foreign economic activity, and other persons concerned.
2. The provision of state services and the realisation of state functions in electronic form shall be effectuated in particular with the use the infrastructure supporting the information and technological interaction of the information systems used to provide state and municipal services, and to carry out state and municipal functions in electronic form, and the components thereof.

Article 302. Ensuring the Use of Information Systems and Information Technologies

The procedure for the customs bodies' officials to commit actions in the course of using information systems in customs affairs shall be established by the federal executive body carrying out the functions of control and supervision in the sphere of customs affairs in accordance with international treaties and acts in the sphere of customs regulation and the legislation of the Russian Federation.

Article 303. Provisions Governing the Technical Facilities Intended to Process Information

The technical facilities intended to process the information contained in the information systems used for customs purposes, in particular the hardware and software, shall meet the requirements set out in the legislation of the Russian Federation.

Article 304. The Information Resources of the customs bodies

1. The information resources of the customs bodies are made up by a well-organised array of the documented information (of the information) contained in the information systems of the customs bodies, which is received by the customs bodies in accordance with international treaties and acts in the sphere of customs regulation, this Federal Law, other federal laws, in particular:

- 1) provided by the persons in the course of customs operations in accordance with international treaties and acts in the sphere of customs regulation and the legislation of the Russian Federation on customs regulation;
- 2) provided by the federal executive bodies in accordance with interdepartmental agreements on information exchange;
- 3) sent by state bodies of foreign states on inquiries of the federal executive body carrying out the functions of control and supervision in the sphere of customs affairs, and/or in accordance with international treaties of the Russian Federation on information exchange;
- 4) another information received (gathered) by the customs bodies as concerning the persons pursuing a foreign economic activity connected with the movement of goods across the customs border of the Union, or another activity in respect of the goods which are under customs control.

2. The procedure for building up the information resources of the customs bodies and for access thereto shall be established by the federal executive body carrying out the functions of control and supervision in the sphere of customs affairs.

Article 305. Receiving the Information Contained in the Information Resources of the Customs Bodies by Persons

1. The persons pursuing a foreign economic activity involving the movement of goods across the customs border of the Union, or another activity in respect of the goods which are under customs control, and also other persons in respect of which customs control has been exercised have the right to get access to the documented information - held by customs bodies - about themselves and to adjust that information for the purposes of ensuring its completeness and reliability.

2. To the persons specified in Part 1 of this article information about them shall be provided by the customs bodies free of charge.

3. Information shall be provided by the customs bodies within the term established by the legislation of the Russian Federation for consideration of the citizens' applications in writing filed with state bodies on an application of the person specified in Part 1 of this article sent to the customs body in writing or in the form of an electronic document with the use of the Internet.

4. For the purpose of getting the necessary information the person specified in Part 1 of this article has the right to apply to any customs body.

5. The person specified in Subitem 11 or 17 of Item 1 of Article 2 of the Code of the Union has the right to get access to the information on clearance of goods the customs bodies have.

6. Such information shall be provided by the customs bodies to the person mentioned in Part 5 of this article free of charge.

7. An applicant shall receive information on the clearance of goods on an application sent to the customs body (except for customs posts) in the form of a document on a paper medium or an electronic document with the use of the Internet.

8. The applicant's application envisaged by Part 7 of this article shall comprise information on the registration number of the declaration concerning the goods and the name of the country of origin of the goods mentioned in the declaration concerning the goods, on the quantity of the goods in kilograms (gross weight and/or net weight) and/or in other units of measurement, and also on the serial number of the goods in the declaration concerning the goods.

9. If any of the information specified in Part 8 of this article is not available in the applicant's application, the information in the application is illegible or contains corrections the customs body which is considering the given application shall request the missing information from the applicant within five working days after the date of receipt of the application. Within 10 working days after the day following the date of receipt of the request the applicant shall provide the information requested.

10. The customs body shall provide the applicant with information on the clearance of the goods in the form of a document on a paper medium within 10 working days after the date of receipt of the applicant's application in writing.

11. If the application is sent by the applicant in the form of an electronic document the customs body shall provide information on the clearance of the goods with the use of the Internet within five working days after the date of registration of such application by the information system of the customs body.

12. If the customs body does not have information on the clearance of the goods then the applicant's application envisaged by Part 7 of this article shall be sent to the customs body in whose operating area the goods have been cleared, within two working days after the date of receipt of the given application, with the applicant's being simultaneously notified of the dispatch of this application to another customs body. In said case, the term for provision of information on the clearance of goods envisaged by Part 10 of this article shall be suspended from the date of dispatch of the applicant's application by the customs body which has received it until the date of receipt of the given application by the customs body in whose operating area the goods have been cleared.

13. In the case envisaged by Part 9 of this article, the term for consideration of the applicant's application for provision of information by the customs body on the clearance of the goods shall be suspended from the date of dispatch of the request by the customs body and until the date of provision of the requested information by the applicant. Given that, the total term for consideration of the application for provision of information on the clearance of the goods shall not exceed 40 days after the date of receipt of such application.

14. In the event of a default on provision of the documents or information requested from the applicant in accordance with Part 9 of this article the customs body before the expiry of the total term established by Part 13 of this article shall send a reply to the applicant about the impossibility of provision of information on the clearance of the goods, with the reason being indicated.

15. Information on the clearance of goods shall comprise information on the denominations of the goods, the status of the goods in as much as it concerns the clearance thereof, the manufacturers (if information about them is available), trademarks, stamps, models, article numbers, grades of the goods, and also on the compliance of the data on the quantity of the goods in kilograms (gross weight and/or net weight) and/or in other units of measurement contained in the application of the person specified in Part 5 of this article with the information available in the declaration concerning the goods.

16. The model forms of an application of the person specified in Part 5 of this article for provision of information on the clearance of goods, and of provision of information by the customs body on the clearance of the goods sent in the procedure established by this article, and also the sequence of administrative procedures (actions) of the customs body in the event of provision of such information shall be established by administrative regulations to be endorsed by the federal executive body carrying out the functions of state policy elaboration and normative legal regulation in the sphere of customs affairs.

Article 306. The Protection of Information by the Customs Bodies

1. The application of hardware and software and other means of data protection in the information systems used by the customs bodies, and also the assessment of the level of data protection in the information systems used by the customs bodies shall be effectuated in accordance with the legislation of the Russian Federation on the protection of information.
2. The procedure for the use of hardware and software and other means of data protection shall be established by the federal executive body carrying out the functions of control and supervision in the sphere of customs affairs in accordance with international treaties and acts in the sphere of customs regulation and the legislation of the Russian Federation.
3. Control over the observance of the provisions governing the use of means of data protection shall be exercised by the federal executive body carrying out the functions of control and supervision in the sphere of customs affairs, and other federal executive bodies in accordance with the legislation of the Russian Federation.

Chapter 53. Informational and Other Interaction of the Customs Bodies

Article 307. Interaction and Cooperation of Customs Bodies with Customs Bodies of the Member States of the Union, State Bodies and Other Bodies and Organisations of the Member States of the Union and with the Commission

For the purposes of fulfilling the tasks vested in them and carrying out their functions the customs bodies shall interact with the customs bodies of the member states of the Union, the state bodies, other bodies and organisations of the member states of the Union and with the Commission, in particular with the use information systems and information technologies, in accordance with the Treaty of the Union, international treaties and acts in the sphere of customs regulation, this Federal Law and the legislation of the Russian Federation.

Article 308. The Interaction and Cooperation of the Customs Bodies with the Customs and Other Bodies of States Not Being Members of the Union and with International Organisations

1. For the purposes of fulfilling the tasks vested in them and carrying out their functions the customs bodies shall interact and cooperate, in particular with the use information systems and information technologies, with the customs and other bodies of states not being members of the Union and also with international organisations in accordance with international treaties of the Russian Federation.
2. Within the framework of concluded international treaties of the Russian Federation the customs bodies shall implement joint projects with the customs bodies of foreign states (a simplified customs channel, the mutual recognition of the results of customs control and other projects).

Article 309. The Conclusion of International Treaties of the Russian Federation

The federal executive body carrying out the functions of control and supervision in the sphere of customs affairs, in accordance with the generally accepted principles and norms of international law, international treaties and acts in the sphere of customs regulation and the legislation of the Russian Federation shall conclude the international treaties of the Russian Federation of interdepartmental character in the sphere of customs affairs in accordance with Articles 307 and 308 of this Federal Law.

Article 310. The Informational and Other Interaction with Federal Executive Bodies, Other Bodies and Organisations of the Russian Federation

1. For the purposes of fulfilling the tasks vested in it and carrying out its functions the federal executive body carrying out the functions of control and supervision in the sphere of customs affairs shall conclude agreements (treaties, memoranda, technological flow-charts on information interaction with the federal executive bodies, other bodies and organisations of the Russian Federation in electronic form in accordance with the legislation of the Russian Federation, and also shall pursue information interaction by another method in the procedure envisaged by the federal

executive body carrying out the functions of state policy elaboration and normative legal regulation in the sphere of customs affairs.

2. The federal executive body carrying out the functions of control and supervision in the sphere of customs affairs shall keep a unified register of agreements (treaties, memoranda, technological flow-charts) concerning the information interaction specified in Part 1 of this article about which information shall be posted on the official website of the federal executive body carrying out the functions of control and supervision in the sphere of customs affairs, on the Internet.

Article 311. Using Information Received within the Framework of Interaction of Customs Bodies

1. The information received within the framework of interaction of customs bodies shall be used by the customs bodies exclusively for fulfilment of the tasks and realisation of the functions vested in them, and it shall not be provided to other persons and used for other purposes.

2. The customs bodies shall take the necessary measures for protection against the illegal dissemination of the information received in accordance with the Code of the Union, and shall arrange for limiting the group of the persons having access to received information, and also for the protection thereof in accordance with Articles 356, 368, 375 of the Code of the Union and the legislation of the Russian Federation on the protection of information.

3. The procedure for realisation of customs operations with the use of the information received within the framework of interaction of customs bodies shall be established by the federal executive body carrying out the functions of state policy elaboration and normative legal regulation in the sphere of customs affairs.

4. The procedure for the customs bodies' officials to commit actions with the use of the information received within the framework of interaction of the customs bodies shall be established by the federal executive body carrying out the functions of control and supervision in the sphere of customs affairs.

Chapter 54. The Risk Management System Used by the Customs Bodies

Article 312. The Purposes of Using Risk Management Systems

A risk management system shall be used by the customs bodies for the purposes envisaged by Item 3 of Article 378 of the Code of the Union, and also for realisation of the principle of selectivity of the objects of customs control, the forms of customs control and/or the measures ensuring the conduct of customs control on the basis of the need for attaining the maximum effectiveness at the minimum customs control costs.

Article 313. Implementing a Risk Management Process in the Customs Bodies

1. A risk management process shall be implemented at all the levels of the system of customs bodies, with account being taken of the powers established by the federal executive body carrying out the functions of control and supervision in the sphere of customs affairs.

2. On the basis of risk assessment the customs bodies shall apply the forms of customs control and the measures supporting the realisation of customs control envisaged by the Code of the Union and this Federal Law, and also other measures including the following:

- 1) measures connected with the transfer of the powers to take decisions in the sphere of customs affairs to a higher official or to a higher customs body;
- 2) the measures envisaging the reconciliation of the information declared in a customs declaration with the data available in the documents submitted to the customs body in whose operating area the merchandise is;
- 3) other measures established by the federal executive body carrying out the functions of control and supervision in the sphere of customs affairs.

3. The results of an analysis of implementation of risk-minimisation measures obtained in the course of implementation of the risk management process in accordance with Subitem 8 of Item 1 of

Article 377 of the Code of the Union shall be used by the customs bodies in the preparation of proposals for updating and cancelling risk profiles.

4. The types, form and structure of risk profiles, of risk analysis methodologies, of proposals for updating or cancelling risk profiles, and also other documents elaborated and used by the customs bodies for the purposes of application of risk management systems, in particular the procedure for filling them in, shall be established by the federal executive body carrying out the functions of control and supervision in the sphere of customs affairs.

Article 314. The Strategy and Tactics of Application of Risk Management Systems

1. The strategy of application of risk management by the customs bodies consists in the attainment of the objectives envisaged by Item 3 of Article 378 of the Code of the Union, Article 312 of this Federal Law.

2. The tactics of application of risk management systems define the entirety of techniques and methods of a risk management system, and also a procedure for the operation of the risk management system and the realisation of a risk management process, in particular a procedure to be followed by the customs bodies' officials in risk assessment, and in the elaborating, coordinating, endorsing, bringing to the notice of the customs bodies, detecting, updating and cancelling risk profiles, implementing the risk minimisation measures contained in risk profiles, and keeping record of the results thereof.

3. The tactics of the customs bodies' using risk management systems shall be defined by the federal executive body carrying out the functions of control and supervision in the sphere of customs affairs, and it is confidential information not subject to disclosure, save in cases when such information is required for state bodies to fulfil the tasks vested in them by the legislation of the Russian Federation.

Article 315. The Information Contained in Risk Profiles and Indicators

The information contained in risk profiles and indicators is confidential and is not subject to disclosure, save in cases when the information is required for state bodies to fulfil the tasks vested in them by the legislation of the Russian Federation.

Article 316. Classifying by the Category of the Persons Which Carry Out Customs Operations

The procedure for classifying by the category of the persons which carry out customs operations, the frequency and forms thereof, the criteria characterising persons' activities, criteria assessment methodology, terms for classification of the persons which carry out customs operations under the categories of low, medium or high risk level, terms for the differentiated application thereto of risk minimisation measures, and also the procedure for exercising control over the observance of the criteria by the persons which carry out customs operations and are classified under low level risk category shall be established by the federal executive body carrying out the functions of state policy elaboration and normative legal regulation in the sphere of customs affairs.

Chapter 55. The Apprehension and Seizure of Goods and the Documents Pertaining Thereto by the Customs Bodies

Article 317. The Apprehension of Goods and Documents Pertaining to These Goods

1. The customs bodies shall apprehend the goods which are not the objects of an administrative offence or crime, and the documents pertaining to these goods or the goods being the objects of an administrative offence or crime which have not been seized or distrained in the course of a check of a message about a crime, in the course of a proceeding in a criminal case or in a case of an administrative offence on the grounds envisaged by Item 1 of Article 379 of the Code of the Union.

2. In the event of apprehension of the goods not being the objects of an administrative offence or crime, and of documents pertaining to these goods or of the goods being the objects of an administrative offence or crime which have not been seized or distrained in the course of a check of a message about a crime, in the course of a proceeding in a criminal case or in a case of an administrative offence by the customs body's official that is apprehending said goods and documents

a report on the apprehension shall be drawn up in the form defined by the Commission, with copies thereof being subject to delivery to the declarant. Unless the goods have been declared for customs purposes, copies of the report on the apprehension are subject to delivery to the owners of the goods, and if the owner is a foreign person or the customs body does not have information on the owner of the goods, to the persons in whose possession the goods were at the time of apprehension (hereinafter referred to in this chapter as the declarant or another person).

3. The apprehended goods not being the objects of an administrative offence or crime, and the documents pertaining to these goods shall be seized by the customs bodies before or on the day following the date expiry of the term for temporary storage or another term established by the Code of the Union for exportation of goods to a destination outside the customs territory of the Customs Union, their being declared for customs purposes or committing other actions envisaged by Articles 12, 88, 98, 113, 133, 139, 152, 161, 215, 246, 258, 259 and 393 of the Code of the Union under the report on the apprehension envisaged by Part 2 of this article.

4. The apprehended the goods not being the objects of an administrative offence or crime, or goods being the objects of an administrative offence or crime which have not been seized or apprehended in the course of a check of a message about a crime, in the course of a proceeding in a criminal case or in a case of an administrative offence shall be put in temporary storage in warehouses in accordance with Article 94 of this Federal Law or shall be handed over for storage to an organisation that provides warehouse services in the operating area of the customs body. The goods which require special storage conditions shall be handed over to relevant specialised organisations (institutions) or state bodies. When said goods are being handed over for storage a delivery/acceptance certificate shall be drawn up, with one copy of it being retained by the customs body, the second copy by the organisation, or the state body responsible for the storage of the goods. A copy of such certificate shall be sent to the declarant or another person.

5. The procedure for the transfer for storage of certain categories of goods and the procedure for the further disposal thereof shall be established by the Government of the Russian Federation.

6. The apprehended goods not being the objects of an administrative offence or crime and the documents pertaining to these goods or the goods being the objects of an administrative offence or crime which have not been seized or apprehended in the course of a check of a message about a crime, in the course of a proceeding in a criminal case or in a case of an administrative offence are subject to return in the cases established by Article 381 of the Code of the Union.

7. The return of said goods and of the documents pertaining to these goods shall be effectuated to the declarants or other persons, with account being taken of the details established by Article 381 of the Code of the Union.

8. The goods apprehended at departure from the customs territory of the Union in respect of which in accordance with Item 3 of Article 12 of the Code of the Union a decision has been taken by a customs body on prohibition of their export from the customs territory of the Union, and the documents pertaining thereto apprehended at departure from the customs territory of the Union shall be returned to the declarant or other persons for use on the customs territory of the Union, if the possession of these goods is allowed by the legislation of the Russian Federation.

9. In the event of return of said goods a certificate shall be drawn up in triplicate and signed by the customs body's official who is returning these goods, by the person to which such apprehended goods are being returned, or his representative, and also by the person which has been storing them, or his representative. The first copy of said certificate shall be retained by the customs body, the second copy shall be delivered to the person to which the apprehended goods are returned, or to his representative, and the third copy to the person which did the storage of the apprehended goods, or his representative.

10. Expenses towards the carriage (transportation), re-loading (loading, unloading) and storage of the apprehended goods not being the objects of an administrative offence or crime, or of the goods being the objects of an administrative offence or crime which have not been seized or apprehended in the course of a check of a message about a crime, in the course of a proceeding in a criminal case or in a case of an administrative offence shall be refunded to the persons which are mentioned in this article, and to which the goods are actually returned, in the procedure established by the federal

executive body carrying out the functions of state policy elaboration and normative legal regulation in the sphere of customs affairs.

11. In accordance with Article 380 of the Code of the Union the customs bodies shall store the apprehended goods not being the objects of an administrative offence or crime, or of goods being the objects of an administrative offence or crime which have not been seized or apprehended in the course of a check of a message about a crime, in the course of a proceeding in a criminal case or in a case of an administrative offence within 30 calendar days after the date of apprehension thereof, except for the goods which are perishable, and whose storage term shall not exceed 24 hours from the time of apprehension. For the purposes of application of this part the Government of the Russian Federation has the right to define a list of perishable goods.

12. Upon the expiry of the term envisaged by Part 11 of this article the non-claimed apprehended goods not being the objects of an administrative offence or crime or goods being the objects of an administrative offence or crime which have not been seized or apprehended in the course of a check of a message about a crime, in the course of a proceeding in a criminal case or in a case of an administrative offence shall be subject to sale or destruction in accordance with Article 320 of this Federal Law.

Article 318. The Seizure of the Goods Which Have Been Illegally Moved Across the Customs Border of the Union or Which Have Not Been Cleared by Customs Bodies in Accordance with the Code of the Union, and the Goods Cleared on the Territory of the Russian Federation in Respect of Which the Terms for Application of Customs Procedures or Restrictions on the Use and/or Disposal of Goods Have Not Been Observed

1. The following goods discovered according to the results of customs control customs bodies as being held by the persons which have acquired the goods on the customs territory of the Union shall be subject to seizure by customs bodies, unless they have been and unless they have been distrained in accordance with the legislation of the Russian Federation on administrative offences or the criminal procedural legislation of the Russian Federation:

- 1) the goods which have been illegally moved across the customs border of the Union or which have not been cleared by customs bodies in accordance with the Code of the Union;
- 2) the goods cleared on the territory of the Russian Federation in respect of which the terms for application of customs procedures or restrictions on the use and/or disposal of goods have not been observed, in respect of which privileges have been granted for the payment of import customs duties and taxes, this having caused a default on payment of customs duties and taxes or non-observance of bans and restrictions.

2. For customs purposes the goods specified in Part 1 of this article shall be considered as being under customs control.

3. The form of recording of the fact of discovery of the goods specified in Part 1 of this article is a decision on the results of customs control in accordance with Article 218 of this Federal Law or the customs body's decision on amending the information declared in a declaration concerning the goods, after the clearance of the goods.

4. The seizure of goods in accordance with Part 1 of this article shall be effectuated under a substantiated decision of the chief of the customs body or of the official authorised by him in the presence of the person which has been found to have such goods (if he reports), or a representative thereof (if he does not report). A copy of said decision shall be delivered to the person found to have the goods, or his representative against signature or shall be sent to his address in an advice-of-receipt registered post item. In the event of refusal to receive copies of the decision the customs body's official shall enter a relevant annotation about it in the decision.

5. While the goods specified in Part 1 of this article are being seized at least two witnesses shall attend and/or video recording shall be done.

6. A certificate shall be drawn up about the seizure of the goods specified in Part 1 of this article. In the certificate or the lists attached thereto the seized goods shall be described in detail with an indication of their denominations, quantity and individual features. Said certificate shall be signed

by the customs body's official who did the seizure, the person which has been found to have the seized goods, or his representative, and also witnesses (if they are present). In the event of non-appearance of the person found to have the goods (his representative) for participation in the seizure of the goods, and also in the event of said person's (his representative's) refusal to sign said certificate an annotation about it shall be entered therein. A copy of such certificate shall be delivered to the person from which the goods are seized, or his representative against signature or be sent to his address in an advice-of-receipt registered post item.

7. The goods seized in accordance with Part 1 of this article shall be put in temporary storage in warehouses, temporary storage warehouses of the customs bodies in accordance with Article 94 of this Federal Law or in other places according to the rules established by Part 4 of Article 317 of this Federal Law. The term of storage of seized goods is one month.

8. The persons which are specified in Part 1 of this article, and have been found to have the goods mentioned in Item 1 of Part 1 of this article have the right to declare the goods for customs purposes in accordance with Article 104 of this Federal Law, pay customs payments, safeguard, anti-dumping and countervailing duties in accordance with Part 1 of Article 30 of this Federal Law and provide documents confirming the observance of restrictions. No penalty shall accrue on said amounts of customs duties, taxes, safeguard, anti-dumping and countervailing duties.

9. The persons which are specified in Part 1 of this article and have been found to have the goods mentioned in Item 2 of Part 1 of this article have the right to pay customs payments, safeguard, anti-dumping and countervailing duties in accordance with Part 2 of Article 30 of this Federal Law. No penalty shall accrue on said amounts of customs duties, taxes, safeguard, anti-dumping and countervailing duties.

10. The goods seized in accordance with Part 1 of this article shall be returned to the person which has realised the right envisaged by Part 8 or 9 of this article before the expiry of the term for storage of seized goods established by Part 7 of this article. Such goods shall be returned within three working days after the date of payment of customs duties and taxes and/or of the taking of a decision by the customs body on clearance of the declared goods. In this case, a certificate shall be drawn up in triplicate signed by the customs body's official who did the seizure of the goods, the person to which the seized goods are returned, or his representative, and also the person which did the storage of the seized goods, or his representative. The first copy of said certificate shall be retained by the customs body, the second copy shall be delivered to the person to which the seized goods are returned, or his representative, and the third copy to the person which did the storage of the seized goods, or his representative.

11. When the right envisaged Parts 8 and 9 of this article is being exercised by the persons specified in Part 1 of this article the goods seized in accordance with Part 1 of this article are considered for customs purposes as goods of the Union.

12. Expenses towards the carriage (transportation), re-loading (loading, unloading), if necessary dismantling and the storage of seized goods shall be indemnified by the persons specified in Part 1 of this article to which the goods are actually returned, in the procedure established by the federal executive body carrying out the functions of state policy elaboration and normative legal regulation in the sphere of customs affairs.

13. If the persons which have acquired the goods mentioned in Part 1 of this article do not exercise the rights envisaged Parts 8 and 9 of this article upon the expiry of the storage term established by Part 7 of this article such goods shall be converted into federal ownership under a court (arbitration court) decision in accordance with Chapter 56 of this Federal Law.

14. The provisions established by Parts 7-13 of this article do not extend to the goods prohibited for import into the Russian Federation, the goods withdrawn from illegal circulation, and a list of which is established by the Government of the Russian Federation, the goods in respect of which quantitative limits are established by in the event of importation thereof in accordance with international treaties member states of the Union or the legislation of the Russian Federation, and also other goods a list of which is established by the Government of the Russian Federation.

Said goods are subject to destruction in the cases and in the procedure which are defined by the Government of the Russian Federation at the expense of the persons which have illegally imported such goods into the Russian Federation, if they have been identified, the persons from which these goods have been seized, if said persons knew or had to know about the illegality of importation of withdrawn goods into the Russian Federation, or with funds of the federal budget in other cases.

15. The forms of the decision and of the certificates envisaged by this article, and also the procedure for filling them in shall be defined by the federal executive body carrying out the functions of control and supervision in the sphere of customs affairs.

Article 319. The Seizure of the Goods of Certain Categories

1. The following goods are subject to seizure by the customs bodies, unless they have been seized and they have been distrained in accordance with the legislation of the Russian Federation on administrative offences or the criminal procedural legislation of the Russian Federation:

- 1) those whose circulation in the Russian Federation is banned in accordance with Article 212 of this Federal Law;
- 2) those subject to seizure in accordance with federal laws, acts of the President of the Russian Federation and the Government of the Russian Federation specified in Article 254 of this Federal Law within the framework of realisation of other functions vested in the customs bodies in accordance with Part 4 of Article 254 of this Federal Law.

2. For customs purposes the goods mentioned in Part 1 of this article shall be considered as being under customs control.

3. The form of recording of the fact of discovery of the goods specified in Part 1 of this article shall be a decision taken on the results of customs control in accordance with Article 218 of this Federal Law.

4. The seizure of goods in accordance with Part 1 of this article shall be effectuated under a substantiated decision of the chief of a customs body or the official authorised by him in the presence of the person which has been found to have such goods (if he reports), or his representative (if he does not report). A copy of said decision shall be delivered to the person found to have the goods, or his representative against signature or be sent to his address in an advice-of-receipt registered post item. In the event of refusal to receive copies of the decision the customs body's official shall enter a relevant annotation about it in the decision.

5. In the event of seizure of the goods specified in Part 1 of this article at least two witnesses shall attend and/or video recording shall be done.

6. A certificate shall be drawn up on the seizure of the goods specified in Part 1 of this article. This certificate or the lists attached thereto the seized goods shall be described in detail with an indication of their denominations, quantity and individual features. Said certificate shall be signed by the customs body's official who did the seizure, the person found to have the seized goods, or his representative, and also witnesses (if they are present). If the person found to have the goods (his representative) fails to appear for participation in the seizure of the goods, and also if that person (his representative) refuses to sign said certificate an annotation about it shall be entered therein. A copy of such certificate shall be delivered to the person from which the goods are seized, or his representative against signature or be sent to his address in an advice-of-receipt registered post item.

7. The goods seized in accordance with Item 1 of Part 1 of this article are subject to the measures envisaged by Part 2 of Article 212 of this Federal Law.

8. The goods seized in accordance with Item 2 of Part 1 of this article are subject to the measures envisaged by the federal laws, acts of the President of the Russian Federation and the Government of the Russian Federation specified in Article 254 of this Federal Law.

9. The forms of the decision and of the certificate envisaged by this article, and also the procedure for filling them in shall be defined by the federal executive body carrying out the functions of control and supervision in the sphere of customs affairs.

Article 320. The Actions Involving the Apprehended Goods Whose Storage Term Has Expired

1. The goods apprehended by customs bodies and not claimed by the persons specified in Article 381 of the Code of the Union within the term envisaged by Items 1 and 2 of Article 380 of the Code of the Union are subject to sale, except as otherwise established by Article 382 of the Code of the Union.

2. The disposal of the goods apprehended by customs bodies in accordance with Article 317 of this Federal Law shall be disposed of - by means of selling, processing or destroying them - by the federal executive body authorised by the Government of the Russian Federation to organise the sale, destruction or processing (salvaging) of the goods apprehended or seized by customs bodies.

3. The procedure for the disposal of apprehended goods effectuated by the authorised body shall be defined by the Government of the Russian Federation.

4. The customs body that has done the apprehension shall notify the declarant in writing in advance, at least 15 days before the expiry of the term for the storage of apprehended goods established by Part 11 of Article 317 of this Federal Law, unless the goods have been declared the owner of the goods, and in cases when the owner is a foreign person or the customs body does not have information on the owner of the goods, the person which possessed the goods at the time of apprehension about the date of onset of the event allowing to dispose of the apprehended goods in accordance with this chapter, and the forthcoming delivery thereof to the authorised body. Such notice in writing may be delivered to the person specified in this part against a receipt or by another method acknowledging the fact and the date of receipt of that notice. In the event of apprehension of a perishable merchandise notification shall be effectuated on the date of apprehension of such merchandise by means of operative communications, in particular information transmission in electronic form.

5. Before or on the day following the date of expiry of the term for the storage of apprehended goods envisaged by Part 11 of Article 317 of this Federal Law the customs body that has apprehended goods shall draw up a certificate of expiry of the term of storage of such goods in duplicate.

6. A copy of the customs body's certificate envisaged by Part 5 of this article shall be sent within three working days after being drawn up by a registered advice-of-receipt letter to the persons specified in Part 4 of this article. The second copy of the certificate shall be retained by the customs body. A copy of the certificate attested by the customs body shall remain with the possessor of the temporary storage warehouse, or the possessor of the customs warehouse, or with another person storing the apprehended goods.

7. The customs body's certificate envisaged by Part 5 of this article shall serve as ground for the disposal of the apprehended goods in accordance with this article.

8. The customs body that has apprehended goods shall define the amount of the customs duties and taxes which would have been payable if the apprehended goods were placed under the customs procedure of clearance for internal consumption as of the date of apprehension thereof.

9. Within three working days after the date of expiry of the term of storage of apprehended goods the customs body that has apprehended the goods shall notify the authorised body about the expiry of the term of storage thereof, the location of the goods, the quantity and other characteristics thereof which are required for the authorised body to organise the acceptance and removal of the goods, with a copy of the report on the apprehension being attached, and also a calculation done according to Part 8 of this article. If the apprehended goods are perishable a notice shall be sent on the day of apprehension of the goods, in particular by means available operative communications, including the transmission of information in electronic form, with reference to these goods' being perishable. About the expiry of the term for storage of apprehended goods the customs body also shall notify the declarant of the goods, the owner or other lawful possessor thereof respectively, if these persons have been identified.

10. The customs body that has apprehended the goods shall deliver such goods to the authorised body under a certificate of delivery and acceptance signed by the customs body's official who did the apprehension of the goods, the authorised person of the authorised body, and also the person which did the storage of the apprehended goods.

11. The authorised body or its representative shall accept the apprehended goods from the customs body and take them off for recording, evaluating and disposing within 10 working days after the date of receipt of the customs body's notice envisaged by Part 9 of this article. The customs body that has apprehended the goods has the right to extend the term for accepting and taking off the goods on a substantiated application of the authorised body by up to one month. Perishable goods shall be accepted by the authorised body for disposal within three working days after the date of receipt of the customs body's notice envisaged by Part 9 of this article.

12. For the purposes of ensuring the proper timing and completeness of remittance to the federal budget of payable funds the sale of the apprehended goods shall be done by the authorised body in the procedure established by the legislation of the Russian Federation as soon as possible but in any case within three months after the date of signing of the certificate of delivery and acceptance.

13. If unless the apprehended goods get sold within the term specified in Part 12 of this article, the authorised body shall agree upon the extension of the term for sale with the customs body by up to two months more.

14. If the expenses for the carriage (transportation), re-loading (loading, unloading), storing of the apprehended goods and other expenses connected with the preparation for the sale and with the sale of these goods exceed their value, and also in other cases established by the Government of the Russian Federation such goods are to be destroyed or processed by the authorised body.

15. The destruction or processing of the apprehended goods, and also the indemnification of the expenses for the carriage (transportation), re-loading (loading, unloading), storing and other expenses connected with the preparation for the sale and with the sale of such goods shall be effectuated at the expense of the persons specified in Part 2 of Article 317 of this Federal Law, or if such persons are not available, with funds of the federal budget, except as otherwise envisaged by the legislation of the Russian Federation in respect of certain categories of goods.

16. From the time of actual acceptance under a certificate of delivery and acceptance of apprehended goods until the time of sale, destruction or processing thereof the authorised body shall ensure the safekeeping thereof, and if they get lost they shall be accountable:

- 1) to the customs bodies in respect of compensation to the federal budget for the monetary funds in the amount of customs duties and taxes which would have been payable if the apprehended goods were placed under the customs procedure of clearance for internal consumption as of the date of apprehension thereof;
- 2) to the possessors of the goods which have been handed over to him for disposal in respect of compensation to these persons for the value of the lost goods less the sums subject to withholding in accordance with Article 383 of the Code of the Union.

17. If before the sale of the apprehended goods by the authorised body the persons mentioned in Part 2 of Article 317 of this Federal Law execute the duties - envisaged by the law of the Eurasian Economic Union and the legislation of the Russian Federation on customs regulation - to export the goods to a destination outside the customs territory of the Eurasian Economic Union, or to declare them for customs purposes or to commit other actions envisaged by Articles 12, 88, 98, 113, 133, 139, 152, 161, 205, 207, 215, 246, 258, 259 and 393 of the Code of the Union then the customs body, and equally the authorised body, do not have the right to obstruct the handing out of the apprehended goods to such persons.

18. The procedure for assessing the expenses for carrying (transporting), re-loading (loading, unloading) and storing of apprehended goods and other expenses connected with the preparation for selling, processing, destroying, and with the sale, processing and destruction of such goods may be established by the federal executive body carrying out the functions of state policy elaboration and normative legal regulation in the sphere of customs affairs.

19. The forms of the notices and acts envisaged by this article shall be defined by the federal executive body carrying out the functions of control and supervision in the sphere of customs affairs.

Article 321. Disposal of the Proceeds from the Sale of the Apprehended Goods Whose Storage Term Has Expired

1. The procedure for disposal of proceeds from the sale of the apprehended goods whose storage term has expired is defined by Article 383 of the Code of the Union and this Federal Law.

2. Within three days after the date of receipt thereof by the authorised body the monetary proceeds from the sale of apprehended goods shall be remitted by it to the account of the Federal Treasury so that such funds be disposed of in accordance with Article 383 of the Code of the Union, with information on the expenses connected with the sale of such goods being simultaneously provided to the customs body that has apprehended the goods.

3. Within 10 working days following the date of receipt of the funds specified in Part 2 of this article the customs body that has apprehended goods shall withhold the amounts computed in accordance with Part 8 of Article 320 of this Federal Law, and also the expense for transportation and storage of the goods and other expenses connected with the sale of the goods.

4. The amounts of proceeds from the sale of apprehended goods computed with account being taken of the withholdings envisaged by Item 1 of Article 383 of the Code of the Union shall be refunded to the declarants, or if the goods have not been declared, to the owners of the goods if the customs body has information about them, and on the condition that these persons apply to customs bodies within three years after the day following the date of receipt of the proceeds from the sale of such goods in accordance with the procedure defined by the federal executive body carrying out the functions of state policy elaboration and normative legal regulation in the sphere of customs affairs.

5. Within five working days after the date of the withholdings specified in Part 3 of this article the customs body that has apprehended the goods shall notify by an advice-of-receipt registered post the persons specified in Part 4 of this article about the possibility of receiving the balance of the amounts of proceeds from the sale of the apprehended goods. If the customs body can notify these persons by faster communications facilities, in particular by sending information in electronic form, it shall notify them by such methods simultaneously with the dispatch of a registered letter.

6. The form of a notice on the availability of refundable amounts of proceeds from the sale of apprehended goods shall be established by the federal executive body carrying out the functions of state policy elaboration and normative legal regulation in the sphere of customs affairs.

7. The refund of the balance of the sum of proceeds from the sale of apprehended goods shall be effectuated on an application in writing of the declarant or of the person specified in Part 4 of this article, filed with the customs body that has apprehended the goods.

8. The total term for consideration by the customs body of an application for refund of the balance of proceeds from the sale of apprehended goods shall not exceed 10 working days after the date of registration of the refund application by the customs body.

9. The refund of the balance of proceeds from the sale of apprehended goods shall be done in the currency of the Russian Federation to the account specified in the application for refunds of the balance of funds.

10. Unless an application for refunds of the balance of proceeds from the sale of the apprehended goods is received by the customs body that has apprehended goods within the term envisaged by Part 4 of this article, the unclaimed sum of funds shall be recorded as other non-tax revenue of the federal budget and shall not be refundable.

11. The federal executive body carrying out the functions of state policy elaboration and normative legal regulation in the sphere of customs affairs may establish a procedure for (priority of) paying off the expenses for carrying (transporting), re-loading (loading, unloading) and storing apprehended goods and other expenses connected with the preparation for the sale, and with the sale of such goods from the sums of proceeds from the sale thereof specified in Item 1 of Article 382

of the Code of the Union, and also a procedure for (priority of) compensation for the expenses for carrying (transporting), re-loading (loading, unloading) and storing of apprehended goods and the other expensed connected with the preparation for processing or destroying and processing or destroying these goods.

Article 322. Details of the Disposal of Certain Types of Goods

The disposal of precious metals, precious stones and articles made from them, cultural valuables, the goods subject to marking, securities, currency valuables, other goods withdrawn from circulation or whose circulation on the territory of the Russian Federation is limited shall be effectuated in accordance with the legislation of the Russian Federation.

Chapter 56. Grounds and Procedure for Disposal of the Goods Converted into Federal Ownership

Article 323. The Conversion of Goods into Federal Ownership

Goods shall be converted into federal ownership:

- 1) under a court decision in a criminal case or a case of administrative offence in the event of confiscation of the goods which have been seized or distrained in the course of a check of a message about a crime, proceedings in a criminal case or in a case of administrative offence after the date of entry into force of said court decision;
- 2) under a court judgement on an application (complaint) of a customs body or another authorised body about deeming property ownerless or about conversion of seized goods into federal ownership in the cases envisaged by this Federal Law after the date of entry into force of the court judgement;
- 3) on the grounds of placement of the goods under the customs procedure of abandoning in favour of the state after the date of transfer of the goods to customs bodies.

Article 324. The Disposal of the Goods Converted into Federal Ownership

1. The disposal of the goods which have been converted into federal ownership under a court judgement shall be effectuated by means of sale, destruction or salvaging thereof in the procedure established by the legislation of the Russian Federation.

2. The goods converted into federal ownership on the ground of placement of the goods under the customs procedure of abandoning in favour of the state are subject to transfer to the federal executive body authorised by the Government of the Russian Federation to organise the sale, destruction or processing (recovery) of property converted into ownership of the state, except for the goods in respect of which the legislation of the Russian Federation has established by a special procedure for disposal thereof.

3. The funds received as proceeds from the sale of the goods converted into federal ownership shall be remitted to the federal budget.

Article 325. The Right of the Federal Executive Body Carrying out the Functions of Control and Supervision in the Sphere of Customs Affairs to Gratuitously Transfer the Goods Converted into Federal Ownership

1. The federal executive body carrying out the functions of control and supervision in the sphere of customs affairs has the right to gratuitously transfer the following items which have been converted into federal ownership:

- 1) sanitary and hygienic articles, medical articles, perishable foodstuffs, baby food and medical-treatment foodstuffs, and also garments, footwear and other living essentials - to the social services organisations, medical organisations, the organisation pursuing educational activities, the organisations for children's leisure and children's health-rehabilitation, except for private organisations and the bodies for social protection of the populace;
- 2) the historical items, objects of science and works of art not having cultural value - to museums;

- 3) flora and fauna items - to zoos, reserves and museums;
- 4) cult items not having cultural value - to religious organisations.

2. The gratuitous transfer of the goods converted into federal ownership for the pursuance of commercial activity is prohibited.

3. Given the availability of an application in writing of the body, institution or organisation specified in Part 1 of this article for gratuitous transfer thereto of the goods specified in Part 1 of this article, complete with an undertaking not to use these goods for pursuance of commercial activities, the customs body shall consider - after receiving the document on conversion of said goods into federal ownership - the possibility of their gratuitous transfer.

4. For the purposes of taking a decision on gratuitous transfer of the goods specified in Part 1 of this article the customs body shall send to the federal executive body carrying out the functions of control and supervision in the sphere of customs affairs copies of the following attested by the customs body:

- 1) of documents on conversion of the goods into federal ownership;
- 2) of applications of the bodies, institutions or organisations specified in Part 1 of this article for gratuitous transfer of the goods;
- 3) of documents containing information on the value of the goods;
- 4) of documents confirming the quality and hazard-free character of the gratuitously transferred goods;
- 5) of statements showing that the goods intended for gratuitous transfer are not cultural valuables (in respect of the goods having the signs of cultural valuables);
- 6) of other documents pertaining to the goods the customs body has.

5. Simultaneously information on the dispatch of the documents to the federal executive body carrying out the functions of control and supervision in the sphere of customs affairs for the purposes of taking a decision on the gratuitous transfer of the goods specified in Part 1 of this article shall be sent to the body authorised by the Government of the Russian Federation to dispose of the goods converted into federal ownership.

6. On the basis of the documents filed by the customs body the federal executive body carrying out the functions of control and supervision in the sphere of customs affairs shall take a decision within 30 days after the date of receipt thereof on the issuance of an order on gratuitous transfer of the goods which have been converted into federal ownership, or on substantiated refusal to allow the customs body to effectuate it.

7. On the basis of the order of the federal executive body carrying out the functions of control and supervision in the sphere of customs affairs the customs body shall organise the transfer of the goods under a certificate of delivery and acceptance to a representative of the body, institution or organisation specified in Part 1 of this article whose powers to commit the actions of acceptance of the property are acknowledged by a relevant document and a power of attorney drawn up in accordance with the legislation of the Russian Federation.

Article 326. Details of the Disposal of Certain Types of Goods

The disposal of precious metals, precious stones and articles made from them, cultural valuables, the goods subject to marking, medicinal preparations, securities, currency valuables, other goods which are withdrawn from circulation or whose circulation on the territory of the Russian Federation is limited, shall be effectuated in accordance with the legislation of the Russian Federation.

Chapter 57. The Measures Taken by the Customs Bodies for Protection of the Rights to Intellectual Property Items

Article 327. Grounds for the Customs Bodies to Take Measures for Protection of the Rights to Intellectual Property Items

1. The customs bodies shall take the measures for protection of the rights to intellectual property items connected with the suspension of the term for clearance of goods, in accordance with

Article 124 and Chapter 52 of the Code of the Union, and also Articles 112 and 113 of this Federal Law and this chapter.

2. Measures for protection of the rights to intellectual property items shall be taken in respect of the goods which are being placed under customs procedures and contain objects of copyright and of allied rights, trademarks (service marks) and the denominations of origin of products (hereinafter referred to as "intellectual property item") included on an application of the right-holder in the unified customs register of intellectual property of the member states of the Union or in a customs register. The customs bodies have the right to take measures for protection of the rights to intellectual property items without an application of the right-holder in accordance with Chapter 16 of this Federal Law.

Article 328. The Filing of an Application for Inclusion of an Intellectual Property Item in the Customs Register by the Right-Holder, and the Procedure for Considering It

1. The right-holder having sufficient grounds for believing that an infringement on his rights to intellectual property items can have taken place in connection with the import of goods into the Russian Federation or the export of goods from the Russian Federation or in the commission of other actions involving the goods which are under customs control has the right to file with the federal executive body carrying out the functions of control and supervision in the sphere of customs affairs an application for inclusion of the relevant intellectual property item in the customs register (hereinafter referred to as an application).

2. An application may be filed on a paper medium or in the form of an electronic document with the use of the Internet.

3. On behalf of the right-holder the actions envisaged by the customs legislation of the Union and this Federal Law may be committed by his representative.

4. The application shall be filed in respect of one intellectual property item.

5. The application shall contain information on:

- 1) the right-holder, and if the application is filed by his representative, also on the representative;
- 2) the intellectual property item;
- 3) the goods whose importation into the Russian Federation, or exportation from the Russian Federation or in respect of which other actions involving them during their being under customs control causes a breach of his rights to the intellectual property items - with sufficient details for the customs bodies to discover such goods;
- 4) the term within which the participation of the customs bodies is required in the protection of the rights to the intellectual property item specified in the application.

6. The following shall be attached to the application:

- 1) documents confirming the existence of the rights to the intellectual property item;
- 2) documents confirming the information available in the application;
- 3) documents confirming the powers of the representative (if the application is filed by a representative of the right-holder);
- 4) the right-holder's undertaking to indemnify the property harm that can be inflicted to the declarant, owner or consignee of the goods or to other persons in connection with the suspension of the term for clearance of the goods.

7. The documents attached to the application shall be appropriately certified.

8. If the application is filed in the form of an electronic document said documents shall be provided in the form of an electronic document with the use of the Internet.

9. The right-holder (his representative) may attach to the application samples of the merchandise which can serve as evidence of the available fact of infringement on the right-holder's rights to the intellectual property items.

10. The federal executive body carrying out the functions of control and supervision in the sphere of customs affairs shall consider the application within one month after the date of receipt thereof, and it shall turn out a decision on inclusion of the intellectual property item in the customs register, a preliminary decision on inclusion of the intellectual property item in the customs register or a decision on refusal to include the intellectual property item the customs register.

11. the right-holder (his representative) shall be notified about the decisions taken within three working days after the date of taking thereof.

12. If the application is filed in the form of an electronic document a notice of the decision taken shall be sent in the form of an electronic document with the use of the Internet.

13. The intellectual property item in respect of which the federal executive body carrying out the functions of control and supervision in the sphere of customs affairs has taken a decision on the inclusion thereof in the customs register is subject to inclusion in it on the condition that the right-holder (his representative) has insured the risk of liability for causing a property harm for the benefit of the persons specified in Item 4 of Part 6 of this article. Given that, the insurance coverage shall not be less than 500,000 roubles.

14. A contract of insurance (insurance policy) may be provided by the right-holder (his representative) within one month after the date of dispatch of the notice by the federal executive body carrying out the functions of control and supervision in the sphere of customs affairs in the procedure established by Part 2 of Article 330 of this Federal Law.

15. If the application is filed in the form of an electronic document a contract of insurance (insurance policy) shall be provided in the form of an electronic document with the use of the Internet.

16. If the documents and information provided by the right-holder (his representative) are insufficient for taking a decision on inclusion of the intellectual property item the customs register the federal executive body carrying out the functions of control and supervision in the sphere of customs affairs has the right to request additional information from the right-holder (his representative).

17. In this case, the term for consideration of the application shall be extended until the provision by the right-holder (his representative) of the additional information requested by the federal executive body carrying out the functions of control and supervision in the sphere of customs affairs, but in any case by up to two months after the date of dispatch of said request. In this case, the total term for consideration of the application shall not exceed three months.

18. If the application is filed in the form of an electronic document a request for provision of additional information shall be sent in the form of an electronic document with the use of the Internet.

19. In the event of the right-holder's (his representative's) default on provision of the requested additional information the federal executive body carrying out the functions of control and supervision in the sphere of customs affairs shall issue a decision on refusal to include the intellectual property item in the customs register.

20. For the purposes of checking the reliability of the information provided by the right-holder (his representative) the federal executive body carrying out the functions of control and supervision in the sphere of customs affairs has the right to request documents confirming the provided information from the right-holder (his representative), third persons, and also from law-enforcement or other state bodies.

21. The requested documents or an explanation of the reasons for which such documents cannot be provided and/or are not available shall be provided within five working days after the date of receipt of the request.

22. In this case, the term for consideration of the application shall be suspended until the receipt of the requested documents requested by the federal executive body carrying out the functions of

control and supervision in the sphere of customs affairs or until the expiry of the term for receiving them established by Part 21 of this article, but in any case by up to one month.

Article 329. The Term of Protection of the Rights to Intellectual Property
Items by Customs Bodies

1. The term of protection by the customs bodies of the rights of the right-holder to the intellectual property item shall be established by at the inclusion of the intellectual property item in the customs register, with account being taken of the term specified by the right-holder (his representative) in the application, up to three years after the date of inclusion of the intellectual property item in the customs register.
2. Said term may be extended on an application of the right-holder (his representative) filed at least two months before the expiry thereof by a relevant decision of the federal executive body carrying out the functions of control and supervision in the sphere of customs affairs taken before or on the working day following the date of expiry of the preceding term.
3. An application for extension of the term of inclusion of the relevant intellectual property item in the customs register may be sent in the form of an electronic document with the use of the Internet.
4. The term of protection by the customs bodies of the right-holder's rights to the intellectual property item is subject to prolongation unlimited number of times but each time by up to three years, given the observance of the provisions envisaged by Part 13 of Article 328 and Article 332 of this Federal Law.
5. The effective term of the protection of the right-holder's rights to the intellectual property item by customs bodies shall not exceed the effective term of the exclusive right of the right-holder to the relevant intellectual property item.

Article 330. The Preliminary Decision on Inclusion of an Intellectual Property Item
in the Customs Register

1. Unless as of the date of filing of the application by the right-holder (his representative) the risk of the right-holder's liability for infliction of harm has been insured for the benefit of the persons specified in Item 4 of Part 6 of Article 328 of this Federal Law, according to the results of consideration of the relevant of application - given the observance of other conditions for inclusion of an intellectual property item in the customs register - the federal executive body carrying out the functions of control and supervision in the sphere of customs affairs shall issue a preliminary decision on inclusion of the intellectual property item in the customs register.
2. The right-holder (his representative) shall be notified about the issued preliminary decision within three working days after the date of adoption thereof.
3. After the right-holder's (his representative's) showing a contract of insurance (insurance policy) the intellectual property item shall be included in the customs register within three working days after the date of receipt of the documents.
4. If the right-holder has defaulted on provision to the federal executive body carrying out the functions of control and supervision in the sphere of customs affairs of a contract of insurance (insurance policy) of the risk of liability for causing harm for the benefit of the persons specified in Item 4 of Part 6 of Article 328 of this Federal Law then within one month after the date of dispatch of a notice of the issued preliminary decision on inclusion of the intellectual property item in the customs register the federal executive body carrying out the functions of control and supervision in the sphere of customs affairs shall issue a decision on refusal to include the intellectual property item in the customs register within three working days after the date of expiry of said the term.
5. If the application is filed in the form of an electronic document a notice about the issued preliminary decision on inclusion of the intellectual property item in the customs register shall be sent in the form of an electronic document with the use of the Internet.

Article 331. Grounds for Refusal to Include an Intellectual Property Item in the Customs Register

1. A decision on refusal to include an intellectual property item in the customs register shall be taken in the following cases:

- 1) if documents filed by the right-holder (his representative) do not acknowledge the belonging of the rights to the intellectual property item and/or the powers of the representative (if the application is filed by a representative of the right-holder);
- 2) if the right-holder (his representative) has not provided the information mentioned in Part 5 of Article 328 of this Federal Law, and/or the information provided in the application is not reliable;
- 3) if the right-holder (his representative) has not provided the right-holder's undertaking to indemnify the property harm that can be caused to the declarant, owner or consignee of the goods or to other persons in connection with the suspension of the term for clearance of the goods;
- 4) if the right-holder (his representative) has not met the requirements established by Parts 13 and 14 of Article 328 of this Federal Law;
- 5) if the right-holder (his representative) has not provided the requested additional information in the procedure and within the term which are established by Parts 16-17 of Article 328 of this Federal Law.

2. The taking of a decision on refusal to include an intellectual property item in the customs register shall not impede the repeated filing of an application by the right-holder (his representative), if the causes which have served as ground for the taking of such decision have been eliminated.

Article 332. Grounds for Making Amendments to the Customs Register

1. If a change has occurred in the information available in the application then within five working days after the date of the change in said information the right-holder (his representative) shall notify about it the federal executive body carrying out the functions of control and supervision in the sphere of customs affairs.

2. Amendments to the customs register may be made on an application received from:

- 1) the right-holder (his representative) - about a change in the information available in the application or in the documents attached thereto;
- 2) law-enforcement or other state bodies, and also from natural persons or legal entities - about the fact that the persons mentioned in the register as right-holders have been deprived of rights or have been limited in rights to an intellectual property item.

3. Amendments are subject to entry in the customs register within three working days after the date of taking of the relevant decision of the federal executive body carrying out the functions of control and supervision in the sphere of customs affairs.

4. The federal executive body carrying out the functions of control and supervision in the sphere of customs affairs shall consider an application within one month after the date of receipt thereof.

5. If the right-holder (his representative) has filed the application for making amendments to the customs register in the form of an electronic document a notice of amending the customs register shall be sent the right-holder (his representative) in the form of an electronic document with the use of the Internet.

6. The making of amendments to the customs register may be preceded by a check of the received information, with the right-holder (his representative) and the customs bodies being notified about it before or on one working day after the taking of the decision on conducting such check by the federal executive body carrying out the functions of control and supervision in the sphere of customs affairs.

7. For the period of the check of the received information the term for consideration of the application for making amendments to the customs register shall be suspended until the termination of such check by up to two months after the date of the decision on conducting it.

8. If the right-holder (his representative) has sent the application for making amendments to the customs register in the form of an electronic document, and the federal executive body carrying out the functions of control and supervision in the sphere of customs affairs has taken a decision on checking the received information, a notice about such decision shall be sent to the right-holder (his representative) in the form of an electronic document with the use of the Internet.

9. For the period of realisation of the check the lapsing of the term for which the intellectual property item has been included in the customs register shall be suspended, and the taking by the customs bodies of the measures connected with the suspension of the term for clearance of goods designated by the relevant intellectual property item shall not take place.

Article 333. Grounds for Removal of an Intellectual Property Item from the Customs Register

1. An intellectual property item shall be removed from the customs register if at least one of the following grounds exists:

- 1) the right-holder (his representative) has filed an application for removal of the intellectual property item from the customs register;
- 2) the right-holder (his representative) does not comply with the terms envisaged by Part 13 of Article 328 of this Federal Law;
- 3) the legal protection of the intellectual property item has been terminated in the procedure established by the legislation of the Russian Federation;
- 4) after the inclusion of the intellectual property item in the customs register there has been discovered the unreliable information provided by the right-holder (his representative) at the filing of the application or in the documents attached thereto, or provided by the right-holder (his representative) at the filing of an application for amending the information contained in the application for inclusion of the intellectual property item in the customs register or in the documents attached thereto, or at the filing of an application for extension of the term of inclusion of the intellectual property item in the customs register or in the documents attached thereto;
- 5) the non-observance of the provisions of Part 1 of Article 332 of this Federal Law;
- 6) the alienation of the intellectual property item.

2. The federal executive body carrying out the functions of control and supervision in the sphere of customs affairs has the right to request from the right-holder (his representative), third persons, and also from law-enforcement and other state bodies the documents confirming the grounds mentioned in Items 2-6 of Part 1 of this article.

3. A notice about the removal of the intellectual property item from the customs register may be sent to the right-holder (his representative) in the form of an electronic document with the use of the Internet.

Article 334. The Customs Register of Intellectual Property

1. The customs register of intellectual property shall be kept by the federal executive body carrying out the functions of control and supervision in the sphere of customs affairs.

2. Inclusion in the customs register is free of charge.

3. The customs register of intellectual property shall include objects of copyright and allied rights, trademarks (service marks) and the denominations of origin of products in respect of which the federal executive body carrying out the functions of control and supervision in the sphere of customs affairs has issued a decision on inclusion thereof in the customs register or a preliminary decision on inclusion of an intellectual property item in the customs register on the condition that the requirements established by Parts 13 and 14 of Article 328 of this Federal Law are met.

4. The federal executive body carrying out the functions of control and supervision in the sphere of customs affairs shall establish a procedure for keeping the customs register of intellectual property, the form and procedure for making entries therein, and also the format and structure of the electronic forms of the following documents:

- 1) an application for inclusion of an intellectual property item in the customs register;
- 2) an application for amending the information available in an application for inclusion of an intellectual property item in the customs register or in the documents attached thereto;
- 3) an application for extension of the term of inclusion of an intellectual property item in the customs register;
- 4) an application for removal of an intellectual property item from the customs register;
- 5) a notice about a taken decision on inclusion (on refusal to include) an intellectual property item in the customs register;
- 6) a notice about a taken decision on amending (on refusal to amend) the customs register;
- 7) a notice about a taken decision on extension of the term of inclusion of an intellectual property item in the customs register;
- 8) a notice about a taken decision on removal of an intellectual property item from the customs register.

5. The federal executive body carrying out the functions of control and supervision in the sphere of customs affairs shall ensure the posting of data of the customs register on its official website on the Internet in the established by procedure.

Chapter 58. The Customs Expert Examination Ordered by the Customs Bodies

Article 335. The Customs Expert Examination in the Course of Customs Control

1. In the course of customs control a customs expert examination shall be ordered and be carried out in accordance with Chapter 53 of the Code of the Union, with account being taken of the provisions of this article.

2. The customs body authorised to carry out customs expert examinations shall be designated by the federal executive body carrying out the functions of control and supervision in the sphere of customs affairs.

3. The chief of an authorised customs body has the right to delegate a part of his powers to organise the realisation of customs expert examinations to his deputies and the heads of the authorised customs body's structural units which pursue the expert activity.

4. The attestation of the customs experts of an authorised customs body for the right to carry out a customs expert examination on their own shall be done in the procedure established by the federal executive body carrying out the functions of control and supervision in the sphere of customs affairs.

5. The procedure for carrying out a customs expert examination, the form of the customs body's decision ordering a customs expert examination, and also the format and structure of the customs body's decision ordering a customs expert examination in the form of an electronic document shall be defined by the federal executive body carrying out the functions of control and supervision in the sphere of customs affairs.

6. If a customs expert examination cannot be completed within the term envisaged by Item 1 of Article 390 of the Code of the Union in the cases defined by the federal executive body carrying out the functions of state policy elaboration and normative legal regulation in the sphere of customs affairs then on a permission in writing of the chief of the authorised customs body the term for completion of the customs expert examination may be extended by a up to four months after the date of the decision on extension of the customs expert examination, with the reasons for such extension being indicated.

7. If a customs expert examination is carried out at another expert organisation (by another expert) in accordance with Part 1 of Article 336 of this Federal Law the term for completion of the customs expert examination may be extended on a permission in writing of the customs body that has ordered the customs expert examination, with an indication of the reasons for such extension by the term specified in Part 6 of this article.

8. The procedure for extension the term for completion of a customs expert examination shall be defined by the federal executive body carrying out the functions of control and supervision in the sphere of customs affairs.

9. The customs the body that has ordered a customs expert examination shall notify the declarant or other persons having powers in respect of the goods about the extension of the term for completion of the customs expert examination in the procedure established by the federal executive body carrying out the functions of control and supervision in the sphere of customs affairs.

10. The term for completion of a customs expert examination shall be suspended if there is a petition of a customs expert (of an expert) addressed to the customs the body that has ordered the customs expert examination asking for the provision thereto of additional materials, documents, samples and/or specimens of the goods, an inquiry in writing of the authorised of customs body (of another expert organisation (another expert) addressed to the customs the body that has ordered the customs expert examination asking for clarification of the questions put in the decision ordering the customs expert examination, and also in other cases defined by the federal executive body carrying out the functions of state policy elaboration and normative legal regulation in the sphere of customs affairs.

11. The realisation of customs expert examination shall be suspended by up to 10 working days. The procedure for suspension of the term for completion of a customs expert examination shall be defined by the federal executive body carrying out the functions of control and supervision in the sphere of customs affairs.

12. The procedure for selecting samples and/or specimens of goods for the realisation of a customs expert examination shall be defined by the federal executive body carrying out the functions of control and supervision in the sphere of customs affairs on the basis of the provisions of Article 393 of the Code of the Union.

13. The procedure for the seizure of, the form, format and structure of a report on the seizure for the purposes of customs expert examination of customs, transport (carriage), commercial and other documents, means of identification of such documents and of goods in the form of an electronic document shall be defined by the federal executive body carrying out the functions of control and supervision in the sphere of customs affairs.

14. The form of an opinion of a customs expert (of an expert), the format and structure of an opinion of a customs expert in the form of an electronic document, the procedure for completing an opinion of a customs expert (of an expert) shall be defined by the federal executive body carrying out the functions of control and supervision in the sphere of customs affairs.

15. The authorised customs body may carry out another study and tests in the procedure established by the legislation of the Russian Federation, and also the study for which the procedure for realisation thereof is defined by the federal executive body carrying out the functions of control and supervision in the sphere of customs affairs.

Article 336. The Realisation of a Customs Expert Examination by Another
Expert Organisation (Another Expert)

1. If a customs expert examination cannot be carried out by the authorised customs body the customs expert examination may be ordered to be done by another expert organisation (another expert).

2. The ordering of a customs expert examination that is going to be carried out by another expert organisation (another expert) shall be done on a contractual basis.

3. If payment is made for the services of another expert organisation (another expert) for the completion of a customs expert examination payment for the expenses connected with the realisation of the customs expert examination by another expert organisation (another expert) shall be made with funds of the federal budget.

4. If a customs expert examination has been ordered in accordance with Paragraph 2 of Item 2 of Article 389 of the Code of the Union the expenses incurred in connection with the performance of such customs expert examination shall be indemnified with funds of the person in respect of whose goods and/or documents the customs expert examination is carried out, if the results of completion of the customs expert examination have shown a breach of international treaties and acts in the

sphere of customs regulation, in the procedure established by the executive body carrying out the functions of state policy elaboration and normative legal regulation in the sphere of customs affairs.

5. When a customs expert examination is ordered by the customs body for being carried out by another expert organisation (another expert) such expert organisation (expert) shall provide the customs body that has ordered the customs expert examination with documents confirming the competence of the expert who is going to carry out the customs expert examination.

6. The expert of another organisation shall enjoy the rights and execute the duty established by Article 394 of the Code of the Union.

7. The procedure for ordering a customs expert examination for being carried out by another expert organisation (another expert) shall be defined by the federal executive body carrying out the functions of control and supervision in the sphere of customs affairs.

SECTION VIII ACTIVITIES IN THE SPHERE OF CUSTOMS AFFAIRS. THE AUTHORISED ECONOMIC OPERATOR

Chapter 59. General Provisions on Activities in the Sphere of Customs Affairs

Article 337. The Inclusion of Legal Entities in Registers of Customs Carriers, Possessors of Temporary Storage Warehouses, Possessors of Customs Warehouses and Possessors of Duty-Free Shops

1. Carrying out the customs operations of inclusion of legal entities in registers of the persons pursuing activities in the sphere of customs affairs, except for the register of customs representatives, shall be done on the terms established by Articles 407, 412, 417, 427 of the Code of the Union and Articles 351, 354, 362, 377 of this Federal Law.

2. For the purpose of being included in one of the registers of the persons pursuing activities in the sphere of customs affairs, save the register of customs representatives, a legal entity (applicant) shall file an application for inclusion in the relevant register with the authorised customs body as containing the information envisaged by this Federal Law, and file documents confirming such information, according to the lists established by respectively by Articles 352, 358, 364 and 379 of this Federal Law.

3. An application for inclusion in the relevant register and the documents confirming the information available in the application shall be filed in electronic form with the use of the Internet as signed with the enhanced approved electronic signature of the applicant.

4. The form of said application, and also the format and structure of such application filed in the form of an electronic document shall be defined by the federal executive body carrying out the functions of control and supervision in the sphere of customs affairs.

5. The documents mentioned in Part 3 of this article may be filed on a paper medium in the form of originals or copies attested by the person that has filed them, by the authorised bodies which have issued such documents, or notarised, if the customs body cannot receive them in the form of an electronic document due to the fact that the information systems used by customs bodies of are out of order due to technical failures, interruption of operation of communications facilities (the Internet) or power failure.

6. For inclusion in the register of the possessors of temporary storage warehouses and the register of the possessors of customs warehouses an applicant shall file a separate application in respect of each of territorially isolated premises and/or each territorially isolated open-air ground which are intended for being used as a temporary storage warehouse and a customs warehouse respectively.

7. If several premises are located at one address in one building or structure the applicant shall file one application for inclusion in the register of the possessors of temporary storage warehouses and the register of the possessors of customs warehouses.

8. For of inclusion in the register of the possessors of duty-free shops an applicant shall file an application in respect of the structures and/or premises (of the part premises) intended for being used as the trading floors of a duty-free shop.

9. The documents on a paper medium envisaged by Part 2 of this article shall be returned to the applicant if he files an application for return of said documents drawn up in an arbitrary form. The application for return of said documents shall be filed in the form of a document on a paper medium or an electronic document signed with an enhanced approved electronic signature through the personal area.

10. The procedure for return of documents confirming that a security has been provided for execution of the duties of a legal entity pursuing activities in the sphere of customs affairs is defined by Chapter 10 of this Federal Law.

11. The customs body shall consider the application for inclusion in a register within 25 working days after the date of receipt thereof, or if the application is filed on a paper medium, within 30 working days after the date of receipt thereof, except for the cases specified in Parts 14, 15 and 19 of this article, and it shall take a decision on inclusion of, or on refusal to include the legal entity in the relevant register of persons pursuing activities in the sphere of customs affairs.

12. Unless in the application for inclusion in a register the applicant has provided information on a security for execution of duties of the legal entity pursuing activities in the sphere of customs affairs, given the observance of other conditions for inclusion of a legal entity in the relevant register established by the Code of the Union and this Federal Law, the customs body shall take a preliminary decision on observance of these conditions and shall notify the applicant about it within the term set in Part 11 of this article.

13. A security for execution of the duties of the legal entity pursuing activities in the sphere of customs affairs shall be provided in accordance with Chapter 10 of this Federal Law within 10 working days after the date of dispatch by the customs body of the notice about the taking of the preliminary decision on observance of other conditions for inclusion of the legal entity in the relevant register.

14. If a security is provided for execution of the duties of the legal entity pursuing activities in the sphere of customs affairs within the term established by Part 13 of this article the customs body shall take a decision on inclusion of the legal entity in the relevant register within 10 working days after the day following the date of acceptance of such security by the customs body in accordance with Chapter 10 of this Federal Law.

15. Unless a security is provided to the customs body within the term established by Part 13 of this article for execution of the duties of the legal entity pursuing activities in the sphere of customs affairs, the customs body shall take a decision within 10 working days after the date of expiry of the term established by Part 13 of this article on refusal to include in the relevant register.

16. For the purposes of checking the compliance of the specifically designated and furnished structures, premises (part of premises), open-air grounds and utility premises (if any) intended for being used as a temporary storage warehouse, a customs warehouse or a duty-free shop which have been declared as a temporary storage warehouse, a customs warehouse or a duty-free shop with the terms and conditions established by in accordance with this Federal Law the customs body shall carry out a customs inspection of these premises and/or areas.

17. The customs body considering an application for inclusion in the relevant register has the right to request from third persons, and also from state bodies the information and/or documents confirming the information that has been provided by the applicant. Within five working days after the day following the date of receipt of the inquiry said persons and state bodies shall provide the requested information and/or documents.

18. An interdepartmental inquiry addressed to state bodies shall be prepared in accordance with the provisions of the legislation of the Russian Federation.

19. In the case envisaged by Part 17 of this article the term for consideration of the application for inclusion in the register shall be extended by the time required for the customs body to send an

inquiry and for the persons to provide the requested information and/or of documents by up to 30 calendar days.

20. The inclusion of a legal entity in the relevant register of the persons pursuing activities in the sphere of customs affairs shall be made formal by a decision of the authorised customs body's official in the form of a document on a paper medium or an electronic document signed with the enhanced approved electronic signature of the authorised official, and be confirmed by the issuance of a certificate of inclusion in such register (except for the register of customs representatives) drawn up in the form of a document on a paper medium or an electronic document signed with the enhanced approved electronic signature of the authorised official, with the use of the Internet.

21. A decision on inclusion of a legal entity in the relevant register of the persons pursuing activities in the sphere of customs affairs shall be sent to the applicant in the form of a document on a paper medium or an electronic document signed with the enhanced approved electronic signature of the authorised official through the personal area within three working days after the date of such decision.

22. The customs body shall take a decision on refusal to include the persons pursuing activities in the sphere of customs affairs in the relevant register within a term not exceeding the term specified in Part 11 of this article, if:

- 1) the documents envisaged by Parts 2-8 of this article are not provided;
- 2) the conditions for inclusion in the relevant register envisaged by the Code of the Union and this Federal Law are not observed;
- 3) the information in the filed documents does not match with the information available in the application for inclusion in the relevant register.

23. A decision on refusal to include in the relevant register the persons pursuing activities in the sphere of customs affairs shall be sent to the applicant in the form of a document on a paper medium or an electronic document signed with the enhanced approved electronic signature of the authorised official with the use of the Internet within three working days after the date of such decision.

24. The procedure for the customs bodies to commit the actions of inclusion of legal entities in registers of customs carriers, the possessors of temporary storage warehouses, the possessors of customs warehouses, the possessors of duty-free shops, of removal thereof from those registers, of the making of amendments to such registers, the form, type, format and structure of certificates of inclusion in the register of the possessors of temporary storage warehouses, register of the possessors of customs warehouses, register of the possessors of duty-free shops and the procedure for filling them in shall be defined by the federal executive body carrying out the functions of control and supervision in the sphere of customs affairs.

25. In accordance with Item 2 of Article 406 of the Code of the Union the form of a certificate of inclusion in the register of customs carriers shall be defined by the Commission.

26. Information on the provision of the state services of keeping the registers of customs carriers, the possessors of temporary storage warehouses, the possessors of customs warehouses and the possessors of duty-free shops in electronic form shall be reflected in the personal area.

Article 338. Amending the Information Available in Registers of Customs Carriers, the Possessors of Temporary Storage Warehouses, the Possessors of Customs Warehouses and the Possessors of Duty-Free Shops

1. If a change takes place in the information available in the register of the persons pursuing activities in the sphere of customs affairs, except for the register of customs representatives, the legal entity included in one of such registers (its successor in the event of transformation of the legal entity) shall inform the customs body about the change within five working days after the date of onset of the events which have caused the change in the relevant information, or from the day on which the person learned about the onset thereof, and shall file an application for making amendments to the relevant register of the persons pursuing activities in the sphere of customs affairs, and the documents which have been amended or whereby the change in the information is acknowledged.

2. The application for making amendments and the documents mentioned in Part 1 of this article shall be filed in the form of an electronic document signed with the enhanced approved electronic signature of the applicant, through the personal area.

3. Said documents may be submitted on a paper medium in the form of originals or copies attested by the person that has filed them, by the authorised bodies which have issued such documents, or notarised, if the customs body cannot receive them in electronic form because the information systems used by the customs bodies are out of order due to technical failure, interruption in the operation of communications facilities (the Internet) or power failure.

4. The format and structure of such application filed in the form of an electronic document shall be defined by the federal executive body carrying out the functions of control and supervision in the sphere of customs affairs.

5. Within 15 working days after the day following the date of receipt of the application specified in Part 1 of this article the customs body shall check the compliance of the newly provided information with the terms established by for inclusion in the relevant register of the persons pursuing activities in the sphere of customs affairs, and shall take a decision on making amendments to said register or about refusal to make amendments.

6. A decision on making amendments to the relevant register of the persons pursuing activities in the sphere of customs affairs shall be sent to the applicant in the form of a document on a paper medium or an electronic document signed with the enhanced approved electronic signature of the authorised official through the personal area within three working days after the date of such decision.

7. If a change takes place in the information provided in a certificate of inclusion of persons in the relevant register, except for the register of customs representatives, the customs body shall issue a new certificate of inclusion in the relevant register.

8. If the applicant has defaulted on provision of documents confirming declared information together with the application for making amendments to the relevant register, or if the information in the documents filed does not match the information available in the application for making amendments to the relevant register, or the legal entity has not observed the terms established by for inclusion in the relevant register then within the term established by Part 5 of this article the customs body shall take a decision on refusal to make amendments to the relevant register.

9. If documents have not been submitted by the legal entity but the information from these documents is held by state bodies the customs body considering the application for making amendments to the relevant register has the right to request from the state bodies the documents confirming the information provided by the applicant. Within five working days after the day following the date of receipt of the request said state bodies shall provide the requested documents.

10. In the case envisaged by Part 9 of this article the term for consideration of the application for making amendments to the register shall be increased by the time required for the customs body to send the request and for the provision of the documents requested. In this case, the total term for consideration of the application for making amendments to the register shall not exceed 20 working days after the date of receipt of such application.

Article 339. Removing a Legal Entity from Registers of Customs Carriers, the Possessors of
Temporary Storage Warehouses, the Possessors of Customs Warehouses and the Possessors of
Duty-Free Shops

1. A legal entity is subject to removal from the relevant register of the persons pursuing activities in the sphere of customs affairs, except for the register of customs representatives, on the grounds envisaged by respectively Articles 408, 413, 418 and 428 of the Code of the Union, Articles 353 and 363 of this Federal Law. The re-organisation of a legal entity that has been included in the relevant register of the persons pursuing activities in the sphere of customs affairs in the form of transformation shall not serve as ground for removal of such legal entity from the given register.

2. A decision on removal of a legal entity from the relevant register of the persons pursuing activities in the sphere of customs affairs shall be made formal by the customs body that has taken the decision on inclusion of the legal entity in such register, in the form of an electronic document signed with the enhanced approved electronic signature of the authorised official, and be sent by the customs body to the legal entity in respect of which such decision is taken, in the form of an electronic document signed with the enhanced approved electronic signature of the authorised official, through the personal area with a substantiated ground for such decision before or on the working day following the date on which it is taken.

3. A decision on removal of a legal entity from the relevant register of the persons pursuing activities in the sphere of customs affairs, except for the register of customs representatives, shall enter into force in the event of:

- 1) non-observance of the terms established by the Code of the Union for inclusion of a legal entity in the relevant register of the persons pursuing activities in the sphere of customs affairs (except for the case specified in Item 2 of this part), upon the expiry of 15 working days after the date of such decision;
- 2) non-observance of the terms for inclusion of a legal entity in the register of customs carriers established by Subitem 2 of Item 1 of Article 407 of the Code of the Union, upon the expiry of one working day after the day following the date of such decision;
- 3) failure by the customs carrier, the possessor of a temporary storage warehouse, the possessor of a customs warehouse or the possessor of a duty-free shop to execute the duties specified respectively in Paragraphs 2-6 of Articles 409, 414, 419 and 429 of the Code of the Union, upon the expiry of 15 working days after the date of such decision;
- 4) filing of an application of the legal entity for removal thereof from the register, upon the expiry of 10 working days after the day following the date of receipt of said application by the customs body.

4. In other cases a decision on removal of a legal entity from the relevant register of the persons pursuing activities in the sphere of customs affairs, except for the register of customs representatives, shall enter into force upon the expiry of 10 working days after the date of such decision.

5. A subsequent application for inclusion in the relevant register of the persons pursuing activities in the sphere of customs affairs may be filed after the elimination of the causes which have served as ground for removal of the legal entity from the relevant register.

6. The possessor of a temporary storage warehouse, the possessor of a customs warehouse and a customs carrier shall inform the persons which have put goods in the temporary storage warehouse or the customs warehouse or which have transferred the goods which are under customs control for carriage, and also the customs body that has issued a certificate of inclusion of a legal entity in the relevant register of the persons pursuing activities in the sphere of customs affairs about the intent to terminate their activities one month prior to the date of filing of an application for removal from the relevant register. Within said term the putting of goods in the temporary storage warehouse or the customs warehouse or the acceptance of the goods which are under customs control for carriage is prohibited.

7. If removed from the relevant register of the persons pursuing activities in the sphere of customs affairs on other grounds a customs carrier, the possessor of a temporary storage warehouse and the possessor of a customs warehouse shall notify about it the persons to which they provide services within five working days after the date of the customs body's decision on removal from the relevant register.

8. The removal of a legal entity from the relevant register of the persons pursuing activities in the sphere of customs affairs shall not relieve that person (its successor) from the duty to complete the customs operations of carrying or storing the goods which are under customs control or to commit other actions for the commission of which the duty had come into being before the removal of the legal entity from the relevant register, in accordance with the procedure established by the Code of the Union and this Federal Law.

9. The putting of goods in a temporary storage warehouse and a customs warehouse is prohibited after the date of the customs body's decision specified in Part 2 of this article.

10. In the event of entry into force of a customs body's decision on removal of the possessor of a temporary storage warehouse or the possessor of a customs warehouse from the relevant register of the persons pursuing activities in the sphere of customs affairs the goods which are in the temporary storage warehouse or the customs warehouse shall be put at the expense of the possessor of the temporary storage warehouse or the possessor of the customs warehouse in another temporary storage warehouse or another customs warehouse within two months after the day following the date of entry into force of said decision.

11. From the date of entry into force of the customs body's decision on removal of a legal entity from the register of the possessors of duty-free shops the operation of the duty-free shop shall be terminated.

12. From the date of entry into force of a decision on removal of the possessor of a duty-free shop from the register of the possessors of duty-free shops the goods placed under the customs procedure of duty-free trade shall be considered for customs purposes as goods in temporary storage. The sale of such goods, and also the putting of other goods in the duty-free shop are prohibited.

13. If a legal entity is removed from the relevant register of the persons pursuing activities in the sphere of customs affairs the refund (termination of effect) of the security for execution of the duties of the legal entity pursuing activities in the sphere of customs affairs that has been provided by that person at inclusion thereof in such register shall be effectuated in accordance with Chapters 10 and 11 of this Federal Law.

Article 340. Procedure for Keeping the Registers of Customs Carriers, the Possessors of Temporary Storage Warehouses, the Possessors of Customs Warehouses and the Possessors of Duty-Free Shops

1. The federal executive body carrying out the functions of control and supervision in the sphere of customs affairs shall keep registers of customs carriers, the possessors of temporary storage warehouses, the possessors of customs warehouses and the possessors of duty-free shops.

2. The registers of customs carriers, the possessors of temporary storage warehouses, the possessors of customs warehouses and the possessors of duty-free shops shall be kept in electronic form according to the forms defined by the federal executive body carrying out the functions of control and supervision in the sphere of customs affairs.

3. The registers mentioned in Part 2 of this article shall be compiled on the basis of the decisions taken by authorised customs bodies on inclusion of legal entities in the relevant registers of the persons pursuing activities in the sphere of customs affairs, on removal of legal entities from such registers, and on making amendments to these registers. Changes in the electronic forms of the registers specified in Part 2 of this article shall be made within three working days after the date of adoption of the relevant decision by the authorised customs body.

4. The federal executive body carrying out the functions of control and supervision in the sphere of customs affairs shall ensure the regular, at least once a month, posting of the registers specified in Part 2 of this article on its official website on the Internet.

Article 341. Record-Keeping and Reporting by Customs Carriers, the Possessors of Temporary Storage Warehouses, the Possessors of Customs Warehouses and the Possessors of Duty-Free Shops

1. The keeping record of goods and economic transactions with these goods by a customs carrier, the possessor of a temporary storage warehouse, the possessor of a customs warehouse and the possessor of a duty-free shop shall be effectuated in accordance with the provisions of the legislation of the Russian Federation on bookkeeping and the legislation of the Russian Federation on taxes and fees as well as this Federal Law.

2. The forms of, and the procedure for provision of reports by the persons specified in Part 1 of this article shall be established by in accordance with Article 13 of this Federal Law.

Chapter 60. The Customs Representative

Article 342. The Inclusion of Legal Entities in the Register of Customs Representatives

1. The inclusion of legal entities in the register of customs representatives shall be done on the terms established by Article 402 of the Code of the Union and Article 347 of this Federal Law.

2. For of inclusion in the register of customs representatives a legal entity (applicant) shall file with the federal executive body carrying out the functions of control and supervision in the sphere of customs affairs (hereinafter referred to in this chapter as a customs body) an application for inclusion in the register of customs representatives as containing the information envisaged by this Federal Law, and shall provide the document established by Subitem 1 of Item 1 of Article 402 of the Code of the Union (hereinafter referred to as a contract of insurance).

3. A security for execution of the duties of the legal entity pursuing activities in the sphere of customs affairs shall be provided in the procedure established by Chapter 10 of this Federal Law.

4. The application for inclusion in the register of customs representatives and the contract of insurance shall be filed in electronic form signed with the enhanced approved electronic signature of the applicant through the personal area or with the use of the federal state information system "The Integrated Portal for State and Municipal Services (Functions)".

5. The form, format and structure of an application for inclusion in the register of customs representatives shall be established by the federal executive body carrying out the functions of control and supervision in the sphere of customs affairs.

6. The application for inclusion in the register of customs representatives and the contract of insurance may be filed on a paper medium if the customs body cannot receive them in electronic form in connection with the fact that the information systems used by the customs bodies are out of order due to technical failures, interruption in the operation of communications facilities (telecommunication networks and the Internet) or power failure. The application on a paper medium shall be signed by the head of the legal entity and attested with the seal of the organisation (if any), and the contract of insurance on a paper medium shall be attested by the applicant, the insurance institution or notarised.

7. The contract of insurance on a paper medium shall be returned to the applicant if he files an application for return of the contract of insurance drawn up in an arbitrary form. The application for return of the contract of insurance shall be filed in the form of a document on a paper medium or an electronic document signed with an enhanced approved electronic signature through the personal area.

8. The authorised customs body's official shall consider the application for inclusion in the register of customs representatives filed by the legal entity in the form of an electronic document within 15 working days after the date of receipt thereof, and if the application is filed on a paper medium, within 20 working days after the date of receipt thereof, except for the cases specified in Parts 11, 12 and 16 of this article.

9. If in the application for inclusion in the register of customs representatives the applicant did not provide information about a security for execution of the duties of the legal entity pursuing activities in the sphere of customs affairs, given the observance of other terms for inclusion of a legal entity in the register of customs representatives established by the Code of the Union and this Federal Law, the authorised customs body's official shall take a preliminary decision on the observance of these terms.

10. Within the term specified in Part 8 of this article the authorised customs body's official shall notify the applicant about the taking of the preliminary decision on the observance of other terms for inclusion in the register of customs representatives in the form of an electronic document signed with the enhanced approved electronic signature of the customs body's authorised official through

the personal area or with the use of the federal state information system "The Integrated Portal for State and Municipal Services (Functions)" or on a paper medium within three working days after the date of such decision.

11. A security for execution of the duties of the legal entity pursuing activities in the sphere of customs affairs shall be provided in the procedure established by Chapter 10 of this Federal Law within 10 working days after the date of dispatch by the authorised customs body's official of a notice about the taking of the preliminary decision on the observance of other terms for inclusion of a legal entity in the register of customs representatives.

12. If a security is provided for execution of the duties of the legal entity pursuing activities in the sphere of customs affairs within the term established by Part 11 of this article the authorised customs body's official shall take a decision on inclusion of the legal entity in the register of customs representatives within five working days after the day following the date acceptance of such security by the customs body, in the procedure established by Chapter 10 of this Federal Law.

13. Unless a security is provided to the customs body within the term established by Part 11 of this article for execution of the duties of the legal entity pursuing activities in the sphere of customs affairs, the customs body within five working days after the date of expiry of the term established by Part 11 of this article shall take a decision on refusal to include in the register of customs representatives.

14. The authorised customs body's official who considers an application for inclusion in the register of customs representatives has the right to request from third persons, and also from state bodies the documents and/or information confirming the information that has been provided by the applicant. Within five working days after the day following the date of receipt of the request said persons and state bodies shall provide the requested documents and/or information.

15. An interdepartmental inquiry addressed to state bodies shall be prepared in accordance with the provisions of the legislation of the Russian Federation.

16. In the case envisaged by Part 14 of this article the term for consideration of the application for inclusion in the register of customs representatives shall be extended by the term required for the customs body to send an inquiry and for the persons to provide the documents and/or information, but in any case by up to 30 days.

17. A decision on inclusion of a legal entity in the register of customs representatives shall be taken by the authorised customs body's official by means of entering relevant information in the unified automated information system of the customs bodies.

18. A notice about the inclusion of the legal entity in the register of customs representatives shall be sent to the applicant in the form of an electronic document signed with the enhanced approved electronic signature of the customs body's authorised official through the personal area or with the use of the federal state information system "The Integrated Portal for State and Municipal Services (Functions)" or on a paper medium within three working days after the date of such decision.

19. The authorised customs body's official shall take a decision on refusal to include in the register of customs representatives within a term not exceeding the term specified in Part 8 of this article if:

- 1) the terms for inclusion in the register of customs representatives envisaged by the Code of the Union and this Federal Law are not observed;
- 2) the information in submitted documents does not match the information available in the application for inclusion in the register of customs representatives, and also to the information received within the framework of the interdepartmental enquiry;
- 3) the applicant has the founders (stockholders) which have been or are founders (stockholders) of another legal entity having an non-discharged duty to pay customs payments, safeguard, anti-dumping and countervailing duties, penalties or interest;
- 4) the applicant has among its founders (stockholders) a person which has been or is the person entitled to act without a power of attorney on behalf of another legal entity having an non-discharged duty to pay customs payments, safeguard, anti-dumping and countervailing duties, penalties or interest;

- 5) the person having the right to act without a power of attorney on behalf of the applicant has been or is a person entitled to act without a power of attorney on behalf of another legal entity having an non-discharged duty to pay customs payments, safeguard, anti-dumping and countervailing duties, penalties or interest;
- 6) the person having the right to act without a power of attorney on behalf of the applicant has been or is a founder (stockholder) of another legal entity having an non-discharged duty to pay customs payments, safeguard, anti-dumping and countervailing duties, penalties or interest.

20. A decision on refusal to include in the register of customs representatives shall be sent to the applicant in the form of an electronic document signed with the enhanced approved electronic signature of the authorised official through the personal area or with the use of the federal state information system "The Integrated Portal for State and Municipal Services (Functions)" or on a paper medium within three working days after the date of such decision.

21. The applicant has the right to file again with the customs body an application for inclusion in the register of customs representatives if the causes for refusal to include the register of customs representatives established by Part 19 of this article have been eliminated.

22. The procedure for of inclusion of legal entities in the register of customs representatives, the procedure for removing them from the given register on the grounds established by Subitem 3 of Item 1 of Article 403 of the Code of the Union, the procedure for making amendments to such register shall be defined by the federal executive body carrying out the functions of state policy elaboration and normative legal regulation in the sphere of customs affairs.

23. The federal executive body carrying out the functions of state policy elaboration and normative legal regulation in the sphere of customs affairs may establish a simplified procedure and a shorter term for inclusion of legal entities in the register of customs representatives in respect of the legal entities which have been earlier removed from this register on the grounds envisaged by Subitem 2 of Item 1 of Article 403 of the Code of the Union in cases when the duty to pay customs duties, taxes, safeguard, anti-dumping and countervailing duties is executed before the customs bodies take measures for collection of the customs duties, taxes, safeguard, anti-dumping and countervailing duties, if the application for inclusion in the register is filed with the customs body within 40 calendar days after the date of removal of said person from the register of customs representatives.

24. Information on the customs representatives in electronic form shall be posted in the personal area.

Article 343. Amending Information Contained in the Register of Customs Representatives

1. If a change takes place in the information contained in the register of customs representatives, the legal entity included in such register (its successor if the legal entity has been transformed) shall file an application with the customs body for making amendments to the register of customs representatives, with an indication of the details which are subject to modification, within five working days after the date of onset of the events which have caused the changes in the relevant information, or from the day on which the person learned about the onset thereof.

2. The application for making amendments to the register of customs representatives shall be filed in the form of an electronic document signed with the enhanced approved electronic signature of the applicant through the personal area or with the use of the federal state information system "The Integrated Portal for State and Municipal Services (Functions)" - containing the information subject to modification.

3. The application for making amendments to the register of customs representatives may be filed on a paper medium. The application on a paper medium shall be signed by the head of the legal entity and be attested with the seal (if any) of the organisation.

4. The form, format and structure of an application for making amendments to the register of customs representatives shall be established by the federal executive body carrying out the functions of control and supervision in the sphere of customs affairs.

5. The authorised customs body's official shall consider the application for making amendments to the register of customs representatives filed by the customs representative in the form of an electronic document, and verify the compliance of the newly provided information with the terms established by for inclusion in the register of customs representatives, within 15 working days after the date of receipt thereof, or if the application is filed on a paper medium, within 20 working days after the day following the date of receipt of the application.

6. A decision on making amendments to the register of customs representatives in respect of the information that has to be provided in the register shall be taken by the authorised customs body's official by means of entering relevant information in the unified automated information system of the customs bodies. A notice about the making of amendments to the register of customs representatives shall be sent to the applicant in the form of an electronic document signed with the enhanced approved electronic signature of the authorised official through the personal area or with the use of the federal state information system "The Integrated Portal for State and Municipal Services (Functions)" or on a paper medium within three working days after the date of such decision.

7. If the information provided by the customs representative in the application for making amendments to the register of customs representatives does not match the information received on an interdepartmental inquiry, or the information available in the databases of the customs bodies, or if the legal entity has not observed the terms established by for inclusion in the register of customs representatives then within the term specified in Part 5 of this article the authorised customs body's official shall take a decision on refusal to make amendments to the register of customs representatives in respect of the information that has to be provided in the register.

8. The authorised customs body's official considering the application for making amendments to the register of customs representatives has the right to request from third persons, and also from state bodies the documents and/or information confirming the information that has been provided by the applicant. Within five working days after the day following the date of receipt of the request said person and state bodies shall provide the requested information and/or documents.

9. In the case envisaged by Part 8 of this article the term for consideration of the application for making amendments to the register of customs representatives shall be extended by the term required for the customs body to send inquiry and for the persons to provide the requested documents and/or information. In this case, the total term for consideration of the application for making amendments to the register of customs representatives shall not exceed 30 working days after the date of receipt of such application.

Article 344. Removing a Legal Entity from the Register of Customs Representatives

1. A legal entity is subject to removal from the register of customs representatives on the grounds envisaged by Article 403 of the Code of the Union.

2. The procedure for the customs body's actions of removing from the register of customs representatives on the grounds established by Article 403 of the Code of the Union, except for Subitem 3 of Item 1 of Article 403 of the Code of the Union, shall be defined by the federal executive body carrying out the functions of control and supervision in the sphere of customs affairs.

3. The re-organisation of a legal entity that has been included in the register of customs representatives in the form of transformation, and also the re-organisation of a legal entity that has been included in the register of customs representatives that does not ensue the termination of the legal entity's activities shall not serve as ground for removal of such legal entity from the given register.

4. The application for voluntary removal from the register of customs representatives shall be filed by the applicant in the form of an electronic document signed with the enhanced approved electronic signature of the applicant through the personal area or with the use of the federal state information system "The Integrated Portal for State and Municipal Services (Functions)".

5. The application for voluntary removal from the register of customs representatives may be filed on a paper medium if the customs body cannot receive it in the form of an electronic document in

connection with the fact that the information systems used by the customs bodies are out of order due to technical failures, interruption in the operation of communications facilities (telecommunication networks and the Internet) or power failure.

6. The application for voluntary removal from the register of customs representatives shall be drawn up in an arbitrary form.

7. If a legal entity files an application for voluntary removal from the register of customs representatives while having the non-discharged or improperly discharged duty specified in Subitem 4 of Item 1 of Article 405 of the Code of the Union the authorised customs body's official shall refuse to remove the customs representative from the relevant register on its request.

8. A decision on removal of the legal entity from the register of customs representatives shall be taken by the authorised customs body's official by means of entering relevant information in the unified automated information system of the customs bodies.

9. A notice about the removal of a legal entity from the register of customs representatives shall be sent for the legal entity in respect of which such decision is taken, in the form of an electronic document signed with the enhanced approved electronic signature of the authorised official through the personal area or with the use of the federal state information system "The Integrated Portal for State and Municipal Services (Functions)" or on a paper medium with a substantiated ground for the taking of such decision before or on the working day following the date of adoption thereof.

10. The authorised customs body's official shall take a decision on removal of the legal entity:

- 1) within three working days after the date of default on execution of the duties envisaged by Subitem 1 of Item 1 of Article 403 of the Code of the Union (except for default on execution of the duty to observe the term for inclusion in the register of customs representatives established by Subitem 2 of Item 1 of Article 402 of the Code of the Union) and Subitem 2 of Item 1 of Article 403 of the Code of the Union;
- 2) within one working day after the date of default on execution of the duty to observe the term for inclusion in the register of customs representatives established by Subitem 2 of Item 1 of Article 402 of the Code of the Union;
- 3) within one working day after the date on which the customs body received the notice on the onset of the events envisaged by Subitems 4 and 5 of Item 1 of Article 403 of the Code of the Union;
- 4) within three working days after the date of the customs body's receiving the application for removal from the register of customs representatives envisaged by Subitem 3 of Item 1 of Article 403 of the Code of the Union.

11. A decision on removal from the register of customs representatives is subject to cancellation:

- 1) within seven working days after the date of the decision on removal - if within said term the legal entity eliminated the grounds for removal from the register envisaged by Subitem 1 of Item 1 of Article 403 of the Code of the Union (except for default on execution of the duty to observe the term for inclusion in the register of customs representatives established by Subitem 2 of Item 1 of Article 402 of the Code of the Union);
- 2) within one working day after the day following the date of adoption of the decision on removal - if within said term the legal entity executed the duty to observe the terms for inclusion in the register of customs representatives established by Subitem 2 of Item 1 of Article 402 of the Code of the Union.

12. If a legal entity has been removed from the register of customs representatives such legal entity has the right to file a new application with the customs body for inclusion in the register of customs representatives in the procedure established by the Code of the Union and this Federal Law.

13. A customs representative shall notify the persons on whose instructions he carries out customs operations about the filing of an application for his being removed from the register of customs representatives 15 working days prior to the filing of such application. Within said term the customs representative is prohibited to conclude contracts with declarants or other persons concerned.

14. If customs representatives get removed from the register of customs representatives on other grounds the customs representative shall notify about it the persons on whose instructions he carries out customs operations within five working days after the date of dispatch of a notice of removal from the register of customs representatives.

15. The removal of a legal entity from the register of customs representatives shall not relieve that person (the successor thereof) from committing the actions for which the duty to commit them had come into being before the removal of the legal entity from the register of customs representatives, in accordance with the procedure established by the Code of the Union and this Federal Law.

16. If a legal entity is removed from the register of customs representatives the refund of the security for execution of the duties of the legal entity pursuing activities in the sphere of customs affairs that has been provided by that person at inclusion thereof in such register shall be effectuated in accordance with Chapters 10 and 11 of this Federal Law.

Article 345. Procedure for Keeping the Register of Customs Representatives

1. The register of customs representatives shall be kept by the federal executive body carrying out the functions of control and supervision in the sphere of customs affairs.

2. The register of customs representatives shall be kept in electronic form in the form defined by the federal executive body carrying out the functions of control and supervision in the sphere of customs affairs.

3. The register of customs representatives shall be compiled on the basis of the decisions taken by the authorised official of a customs body on inclusion of legal entities in the register of customs representatives, on removal of legal entities from such register, and on making amendments to the register of customs representatives. Changes in the electronic form of the register of customs representatives shall be made automatically when the relevant decision is taken.

4. The federal executive body carrying out the functions of control and supervision in the sphere of customs affairs shall ensure the regular, at least once a month, posting of the register of customs representatives on its official website on the Internet.

Article 346. The Customs Representative

1. The customs representative is a Russian legal entity that has been included in the register of customs representatives.

2. The customs representative has the right to limit the sphere of his activity by the realisation of customs operations in respect of certain categories of goods, realisation of customs operations in respect of the goods which are exempt from export customs duties and which are placed under the customs procedure of export, and/or realisation of customs operations in a certain operating area of a customs body.

3. In accordance with Item 2 of Article 401 of the Code of the Union the relations of the customs representative with declarants or other persons concerned shall be based on a contract. For the provision of the services of carrying out customs operations for the placement of goods under a customs procedure a contract shall be concluded directly between the customs representative and a declarant or a forwarder if under a forwarding contract the declarant has instructed the forwarder to conclude a contract with the customs representative.

4. The customs representative's refusal to conclude a contract with the person represented by him, given his ability to provide a service or carry out a work, is prohibited, except for cases when the implementation of such contract is going beyond the sphere of activity limited by the customs representative in accordance with Part 2 of this article, and also if the customs representative has sufficient grounds to believe that the action (omission) of the declarant or other person concerned are unlawful and ensure criminal or administrative liability in the sphere of customs affairs. The customs representative does not have the right give preference to one person over another one in respect of conclusion of a contract, except for the grant of privileges in respect of the price and other contractual terms to certain categories of represented persons.

5. The customs representative may pay customs duties, taxes, safeguard, anti-dumping and countervailing duties, interest, penalties, customs fees, if the content of the customs procedure defined when the goods were being declared implies the payment thereof, and the terms of the contract concluded between the declarant and the customs representative envisage the payment of the customs duties, taxes, safeguard, anti-dumping and countervailing duties, interest, penalties, customs fees by the customs representative.

6. The customs representative may pay customs duties and taxes and customs fees in respect of the goods imported for personal use, except for vehicles for personal use, if the terms of the contract concluded between the declarant and the customs representative envisage the payment of the customs duties and taxes and customs fees by the customs representative.

7. In the event of realisation of customs operations by the customs representative on behalf of the declarant the customs representative shall bear the solidary duty together with such declarant to pay customs duties, taxes, safeguard, anti-dumping and countervailing duties, interest, penalties and customs fees in the full amount of the duty - subject to execution - to make customs payments, except for the cases specified in Item 5 of Article 405 of the Code of the Union, and also when the execution of such duty is connected with the use at the filing of a declaration concerning the goods of counterfeit documents, the documents received illegally, the documents having no legal effect, and on the condition that the customs representative has proven that he did not know and had not to know about the illegal nature of the movement of the goods across the customs border of the Union, which is established by a court decision or a customs body's decision.

8. If decision of a higher customs body or a court has established by that the declarant did not have the duty to pay customs duties, taxes, safeguard, anti-dumping and countervailing duties, interest, penalties or customs fees the relevant duty of the customs representative to pay customs duties, taxes, safeguard, anti-dumping and countervailing duties, interest, penalties or customs fees shall be terminated.

Article 347. Terms for Inclusion of a Legal Entity into the Register of Customs Representatives

1. The terms for inclusion of a legal entity in the register of customs representatives are established by Article 402 of the Code of the Union.

2. The amount of the insurance coverage within which the insurer undertakes upon the onset of each insured accident to indemnify the harm to the persons whose property interests it has been inflicted in accordance with the contract of insurance of the risk of civil liability presented for the purposes of observing the terms for inclusion in the register established by Subitem 1 of Item 1 of Article 402 of the Code of the Union shall not be less than 20,000,000 roubles. The amount of insurance indemnity shall be defined in the amount of the harm inflicted but within the insurance coverage.

3. The amount of a security for execution of the duties of the legal entity pursuing activities in the sphere of customs affairs for a customs representative whose sphere of activity is limited to the realisation of customs operations in respect of the goods which are exempt from export customs duties and which are placed under the customs procedure of export is 5,000,000 roubles.

4. Other terms for inclusion of a legal entity in the register of customs representatives are as follows:

- 1) the legal entity which is not:
 - a) a state enterprise;
 - b) the organisation or state unitary enterprise specified in Part 1 of Article 274 of this Federal Law;
 - c) the organisation whose stockholder (member) is directly or indirectly the organisation or a state unitary enterprise mentioned in Part 1 of Article 274 of this Federal Law;
- 2) the legal entity does not have one or more judgements - which have become final and have not been implemented within the established by term - in cases of the administrative offences for which liability is envisaged by Article 16.2 of the Code of Administrative Offences of the Russian Federation.

5. A legal entity planning to pursue activity in the capacity of customs representative shall be registered in the personal area.

Article 348. The Duties of a Customs Representative

1. The duties of a customs representative are established by in Article 405 of the Code of the Union.

2. A legal entity that has been included in the register of customs representatives shall post on its official website on the Internet up-to-date information on the cost of its services in the pursuance of its activity in the sphere of customs affairs.

3. A legal entity that has been included in the register of customs representatives shall inform the federal executive body carrying out the functions of control and supervision in the sphere of customs affairs about the publication of the cost of its services by means of filing reports in accordance with Article 13 of this Federal Law.

4. A legal entity that has limited the sphere of its activity in accordance with Part 2 of Article 346 of this Federal Law shall observe these limitations on its activity.

Article 349. The Application for Inclusion into the Register of Customs Representatives

The application for inclusion in the register of customs representatives shall comprise the following:

- 1) the applicant's request for being included in the register of customs representatives;
- 2) information on the name, organisational legal form, location (postal address and other contact information), a list of the detached structural units through which the applicant is going to pursue his activity as customs representative, with an indication of their whereabouts;
- 3) the basic state registration number (OGRN);
- 4) the taxpayer identification number (INN);
- 5) the reason-for-registration-for-taxation-purposes code (KPP);
- 6) the reason-for-registration-for-taxation-purposes code (KPP) of the detached unit;
- 7) information on the founders (stockholders) of the legal entity;
- 8) information on the limitation of the sphere of his activity to the realisation of customs operations in respect of certain categories of goods, realisation of customs operations in respect of the goods which are exempt from export customs duties and which are placed under the customs procedure of export, or realisation of customs operations in a certain operating area of a customs body or the pursuance of his activity without such limitation;
- 9) information about a security for execution of the duties of the legal entity pursuing activities in the sphere of customs affairs, if such security is provided before or simultaneously with the filing of the application for inclusion in the register of customs representatives;
- 10) information on the contract(s) of insurance of the risk of the applicant's civil liability;
- 11) information on the head of the legal entity.

Chapter 61. The Customs Carrier

Article 350. The Customs Carrier

1. The customs carrier shall execute the duties envisaged by Article 409 of the Code of the Union.

2. The relations of the customs carrier with the consignors of goods or forwarders shall be realised under a contract. The customs carrier's refusal to conclude a contract when such customs carrier has the possibility of carrying goods is prohibited, except for cases when there are sufficient grounds to believe that an action (omission) of the consignor of goods or of the forwarder are unlawful and can ensue a criminal or administrative liability in the sphere of customs affairs. The customs carrier does not have the right to give preference to one person over another one in respect of conclusion of a contract, except for the grant of privileges in respect of the price and other contractual terms to certain categories of represented persons.

Article 351. Terms for Inclusion of a Legal Entity into the Register of Customs Carriers

1. The terms for inclusion of a legal entity in the register of customs carriers are established by Article 407 of the Code of the Union.
2. The additional term for inclusion of a legal entity in the register of customs carriers is the lack of facts of being held accountable on administrative lines within one year prior to the date of the application to the customs body for the administrative offences in the sphere of customs affairs envisaged by Articles 16.1, 16.3, 16.5, 16.6, 16.9, 16.10, 16.11, 16.13, 16.14 and 16.15, Parts 2 and 3 of Article 16.23 and by Part 1 of Article 16.24 of the Code of Administrative Offences of the Russian Federation.
3. The following shall not be included in the register of customs carriers:
 - 1) a state enterprise;
 - 2) the organisation or state unitary enterprise mentioned in Article 274 of this Federal Law;
 - 3) the organisation whose stockholder (member) is directly or indirectly the organisation or state unitary enterprise mentioned in Article 274 of this Federal Law.

Article 352. The Application for Inclusion into the Register of Customs Carriers

1. The application for inclusion in the register of customs carriers shall comprise the following:
 - 1) an application to the authorised customs body asking for inclusion in the register of customs carriers;
 - 2) information on the name, the organisational legal form, location (the postal address and other contact information) about opened bank accounts of the applicant;
 - 3) information on the term during which the applicant has been carrying cargoes;
 - 4) information on the vehicles which are under ownership, economic jurisdiction, operative management or lease, in particular the vehicles fit for carrying goods under customs lead-seals and seals (total number, information on the admittance of said vehicles for carrying goods under customs lead-seals and seals);
 - 5) information about a security for execution of the duties of the legal entity pursuing activities in the sphere of customs affairs that has been provided in accordance with Article 399 of the Code of the Union, if such security is provided before or simultaneously with the filing of the application for inclusion in the register of customs carriers.
2. The following documents shall be attached to the application for inclusion in the register of customs carriers:
 - 1) permits to pursue the activity of cargo carriage, if such type of activity in accordance with the legislation of the Russian Federation is to be pursued under relevant permits (licences);
 - 2) a certificate of the applicant's registration with a tax body;
 - 3) documents acknowledging the right of ownership, economic jurisdiction, operative management and lease to the international carriage vehicles which are going to be used in the pursuance of activity as customs carrier;
 - 4) the certificate of admittance of the international carriage vehicles for carrying goods under customs lead-seals and seals;
 - 5) documents confirming that a security has been provided for execution of the duties of the legal entity pursuing activities in the sphere of customs affairs in the amount established by the Code, if such security is provided before or simultaneously with the filing of the application for inclusion in the register of customs carriers;
 - 6) a confirmation from banks about the bank accounts of the applicant opened at them;
 - 7) the cargo carriage contracts (consignment notes, bills of lading) confirming that the applicant has done at least 30 carriages under customs control within the two-year period preceding the date of filing of the application.
3. Together with the documents specified in Part 2 of this article the applicant has the right to file a document confirming the fact that an entry about him has been made in the unified state register of legal entities.

4. Unless the applicant has submitted on his own a document confirming the fact that an entry has been made about him in the unified state register of legal entities, the authorised customs body shall request the information on the applicant that is contained in the unified state register of legal entities, with the use of the unified system of interdepartmental electronic interaction from the federal executive body responsible for state registration of legal entities, or natural persons as individual businessmen.

Article 353. Removing a Legal Entity from the Register of Customs Carriers

1. In accordance with Subitem 1 of Item 1 of Article 408 of the Code of the Union the ground for removal of a customs carrier from the register of customs carriers is default on his observing his duties envisaged by Paragraphs 2 - 6 of Article 409 of the Code of the Union.

2. The additional term for removal of a customs carrier from the register of customs carriers is the fact that the customs carrier has been held accountable on administrative lines in accordance with Part 2 of Article 16.23 the Code of Administrative Offences of the Russian Federation for the period during which the person is deemed subjected to an administrative penalty.

3. The confirmation of availability of grounds for removal of a customs carrier from the register of customs carriers in the case of his defaulting on execution of the duties envisaged by Paragraphs 3, 4 and 7 of Article 409 of the Code of the Union is the availability of an non-discharged duty to pay an administrative fine that has been imposed on the legal entity under one and more judgements - which have become final - in cases of the administrative offences for which liability is envisaged by Articles 16.1, 16.3, 16.5 and 16.6, Part 1 of Article 16.9, Articles 16.10, 16.11, 16.13, 16.14 and 16.15, Part 3 of Article 16.23, Part 1 of Article 16.24 of the Code of Administrative Offences of the Russian Federation, except for cases when the term for performance under a judgement on imposition of an administrative fine has not expired.

4. If within the one year preceding the date of the last of the judgements - which have become final - in cases of the administrative offences listed in Part 3 of this article the number of motor road carriages done by the customs carrier according to the procedure of customs transit exceeded 4,000, or by air 300 carriages, or by rail 5,000 carriages, or by water transport 100 carriage trips then for the customs carrier to be removed from the register of customs carriers the sum of imposed but not paid when due administrative fines in their entirety is to make up 800,000 roubles and more.

Chapter 62. The Possessor of a Temporary Storage Warehouse

Article 354. The Possessor of a Temporary Storage Warehouse

1. The possessor of a temporary storage warehouse shall execute the duties envisaged by Article 414 of the Code of the Union.

2. Temporary storage warehouses may be of open or closed type. Temporary storage warehouses are deemed open-type warehouses, if they are open for being used by any persons. Temporary storage warehouses are deemed closed-type warehouses, if they are intended for the storage of goods of the possessor of the given warehouse or for the storage of certain categories of goods. The possessor of a temporary storage warehouse has the right to limit the sphere of his activity by means of defining the type of the temporary storage warehouse.

3. The relations of the possessor of a temporary storage warehouse with the persons which put goods in storage shall be based on a contract. Refusal by the possessor of a temporary storage warehouse to conclude a contract if he has the possibility of storing goods is prohibited, except for cases when the implementation of such contract is going beyond the sphere of activity limited by the possessor of the temporary storage warehouse in accordance with Part 2 of this article, or when sufficient grounds exist for believing that an action (omission) of the person putting goods in storage are unlawful and ensue a criminal or administrative liability in the sphere of customs affairs. The possessor of a temporary storage warehouse does not have the right to give preference to one person over another in respect of conclusion of a contract, except for the grant of privileges in respect of the price and other contractual terms to certain categories of represented person.

Article 355. Terms for Inclusion of a Legal Entity into the Register of the Possessors of Temporary Storage Warehouses

1. The terms for inclusion of a legal entity in the register of the possessors of temporary storage warehouses are established by Article 412 of the Code of the Union.
2. In accordance with Paragraph 2 of Article 412 of the Code of the Union a term for inclusion of a legal entity the register of the possessors of temporary storage warehouses is the availability under ownership, economic jurisdiction, operative management or lease of the structures, premises (parts of premises) and/or open-air grounds which are intended for being used as a temporary storage warehouse and meet the requirements established by Article 357 of this Federal Law. If the structures, premises (parts of premises) and/or open-air grounds intended for being used as a temporary storage warehouse are leased then the contract of lease of said structures, premises (parts of premises) and/or open-air grounds shall envisage their being in temporary possession and use of the legal entity.
3. In accordance with Paragraph 3 of Article 412 of the Code of the Union the insurance coverage amount within which the insurer undertakes - upon the onset of each insured accident - to indemnify the harm to the persons to whose property interests it has been inflicted (in accordance with a contract of insurance of the risk of his civil liability that may come into being as a result of the infliction of harm to other persons' goods which are in storage, or breach of other terms of storage contracts with other persons) shall be calculated on the basis of the useful area, if an open-air ground is used as a temporary storage warehouse, and/or the useful volume if premises are used as a temporary storage warehouse, and be computed as 3,500 roubles per each complete and incomplete square metre of useful area and/or as 1,000 roubles per each complete and incomplete cubic metre of useful volume, but it shall not be less than 2,000,000 roubles.
4. The requirements established by Part 3 of this article as applicable to the possessors of the closed-type temporary storage warehouses intended for storage of goods of the possessor of the warehouse shall not be applied.
5. The additional terms for inclusion of a legal entity into the register of the possessors of temporary storage warehouses are as follows:
 - 1) the provision of a security for execution of the duties of the legal entity pursuing activities as the possessor of a temporary storage warehouse, in accordance with Article 360 of this Federal Law;
 - 2) the legal entity does not have the facts of having been held accountable on administrative lines two or more times within the one year preceding the date of the application to the customs body for the offences in the sphere of customs affairs envisaged by Article 16.5, by Part 1 of Article 16.9, Articles 16.13, 16.14 and 16.15, Parts 2 and 3 of Article 16.23 of the Code of Administrative Offences of the Russian Federation connected with the pursuance of activities as the possessor of a temporary storage warehouse, and committed in the operating area of the same customs body;
 - 3) the availability under ownership, economic jurisdiction, operative management or lease of the area specified in Part 2 of Article 357 of this Federal Law, if goods are going to be delivered to the temporary storage warehouse in accordance with the customs procedure of customs transit. If this area is leased, the contract of lease in respect of that area as of the date of filing of the application for inclusion in the register of the possessors of temporary storage warehouses it to have been concluded for a term of at least one year, and it shall envisage its being in temporary possession and use of the legal entity;
 - 4) registration in the personal area;
 - 5) the provision of the documents confirming the observance of the term established by Paragraph 2 of Article 412 of the Code of the Union which have been registered at the federal executive body carrying out the functions of state registration of rights to immovable property and of transactions in such property;
 - 6) the availability of an approval of the federal executive body carrying out the functions of state policy elaboration and implementation, normative legal regulation, management of state property, provision of state services in the sphere of provision of the necessary facilities to the state border of the Russian Federation, creation, development and supporting the operation of check-on points on the state border of the Russian Federation, and the places of crossing of the state border of the Russian Federation, and also the functions of the state

customer in that sphere, if the temporary storage warehouse is located within a check-point on the state border of the Russian Federation.

6. The state enterprises, and also the organisations and state unitary enterprises mentioned in Part 3 of Article 274 of this Federal Law are not subject to inclusion in the register of the possessors of temporary storage warehouses.

7. A certificate of inclusion in the register of the possessors of temporary storage warehouses shall comprise the following:

- 1) the name of the possessor of a temporary storage warehouse, reference to its organisational legal form and whereabouts, the taxpayer identification number;
- 2) the type of the temporary storage warehouse;
- 3) information on the location of the premises and/or open-air ground of the temporary storage warehouse;
- 4) information on the size of useful volume of the premises and/or useful area of the open-air ground;
- 5) the name of the customs body that has issued the certificate;
- 6) the date of issue of the certificate and its number.

Article 356. Terms for Removal of a Legal Entity from the Register of the Possessors of Temporary Storage Warehouses

1. The possessor of a temporary storage warehouse shall be removed from the register of the possessors of temporary storage warehouses on the grounds envisaged by Article 413 of the Code of the Union, and also on the following grounds:

- 1) default on obeying the customs body's demand to allow access for the customs bodies' officials to the goods located in the temporary storage warehouse;
- 2) default on executing the duty to pay customs duties, taxes, safeguard, anti-dumping and countervailing duties in accordance with Article 103 of the Code of the Union;
- 3) the possessor of the temporary storage warehouse was held accountable on administrative lines for the administrative offence in the sphere of customs affairs that is envisaged by Part 2 of Article 16.23 the Code of Administrative Offences of the Russian Federation during the term when the legal entity is deemed subjected to an administrative penalty;
- 4) default on observing the additional conditions for inclusion of a legal entity in the register of the possessors of temporary storage warehouses envisaged by Items 1 and 4 of Part 5 of Article 355 of this Federal Law.

2. The acknowledgement of availability of the grounds for removal of the possessor of a temporary storage warehouse from the register of the possessors of temporary storage warehouses if he defaults on executing the duties envisaged by Paragraphs 3, 4, 6, 7 and 11 of Article 414 of the Code of the Union is the availability of the legal entity's non-discharged duty to pay an administrative fine imposed on the legal entity on the basis of one and more judgements - which have become final - in cases of the administrative offences for which liability is envisaged by Article 16.5, Part 1 of Article 16.9, Articles 16.13, 16.14 and 16.15 and Part 3 of Article 16.23 of the Code of Administrative Offences of the Russian Federation, except for cases when the term for implementation of the judgement on imposition of an administrative fine has not expired.

Article 357. Provisions Governing the Arrangement of the Necessary Facilities, Equipment and Locations of Temporary Storage Warehouses

1. The premises and/or open-air grounds intended for being used as a temporary storage warehouse shall have the necessary facilities and equipment so as to ensure the safety of goods, deny access to them for unauthorised persons (who are not employees of the warehouse, do not have powers in respect of goods and are not representatives of the persons which possess such powers), and also to allow the possibility of conducting customs control in respect of these goods.

2. Adjacent to the premises and/or open-air grounds intended for being used as a temporary storage warehouse shall be a guarded area featuring a hard-surface pavement (asphalt, concrete or another similar pavement) equipped for the parking of the vehicles carrying goods, in particular of the

vehicles carrying goods on the territory of the Russian Federation during the time required for completing the customs procedure of customs transit.

3. The area specified in Part 2 of this article is a customs control zone. The vehicles carrying goods under customs control may enter said area round the clock.

4. This provision is not applicable to the premises and/or open-air grounds intended for being used as a temporary storage warehouse to which goods are not going to be delivered in accordance with the customs procedure of customs transit.

5. No charge shall be made for the entry of the vehicle carrying goods under customs control in the area specified in Part 2 of this article, and for the stay thereof in it during the time required for completing the customs procedure of customs transit.

6. The following provisions govern the necessary facilities, equipment and location of a temporary storage warehouse:

- 1) the availability of access roads/tracks (depending on the mode of transport);
- 2) the location of the premises intended for an open-type temporary storage warehouse only in surface buildings or structures which are classified as immovable property;
- 3) the availability of an area - featuring the necessary facilities - for carrying out the customs examination of goods and of vehicles, as allowing customs examination any time over the year without damaging the examined goods;
- 4) the fencing of the adjacent area specified in Part 2 of this article. If the technological details of operation of the temporary storage warehouse make it impossible or infeasible to provide a fence for the adjacent area then by a decision of the customs-house said area may be marked in the procedure established by for the marking of customs control zones;
- 5) a fence or the marking on the terrain of an open-air ground, if it is used as a temporary storage warehouse (with the specific features of the warehouse being taken into account depending on the mode of transport in the movement of goods and of vehicles from the customs border of the Russian Federation to the temporary storage warehouse);
- 6) the area of the temporary storage warehouse shall not include installations which are not connected with the operation of the temporary storage warehouse and with support to its operation;
- 7) the availability in the temporary storage warehouse of premises which have the necessary facilities and are specifically adapted and intended for storage of the goods which can cause harm to other goods or require special storage conditions (if said warehouse is going to be used to store such goods);
- 8) the availability of check-points and relevant facilities supporting control over the movement of goods and vehicles across the boundary of the area of the temporary storage warehouse;
- 9) the provision of the technical facilities for customs control of fissile and radioactive materials for which the need for them, the number and type thereof shall be established by the customs body, given the observance of the technical regulations national standards effective in the Russian Federation. The types of radiation-monitoring technical facilities, the criteria for taking decision on the need for them, and the number thereof shall be defined by the federal executive body carrying out the functions of control and supervision in the sphere of customs affairs;
- 10) the availability of examination x-ray equipment. The types of the examination x-ray equipment, the criteria for taking decisions on the need for it, and the number thereof shall be defined by the federal executive body carrying out the functions of control and supervision in the sphere of customs affairs;
- 11) the availability of weighing equipment with the various weighing limits allowing to weigh the goods intended for being put in the temporary storage warehouse, in particular on pallets, trays and other appliances normally used for transporting the goods which are going to be stored in a temporary storage warehouse;
- 12) the availability of an automated system for keeping record of goods compatible with the software permitted for being used by the customs body;
- 13) the availability of telephone communications, office hardware and copiers;
- 14) the maintenance of information interaction between the possessor of the temporary storage warehouse and the customs body through the personal area, in particular ensuring the transmitting to the customs body in electronic form through the personal area of the information contained in reports about the goods located in the temporary storage warehouse,

- and the receiving in electronic form from the customs body of information on clearance of the goods located in the temporary storage warehouse;
- 15) the availability of loading and unloading machines (motor forklifts, electricity-powered forklifts and trolleys, mechanical trolleys, cranes, hoists and other loading and unloading machinery);
 - 16) the temporary storage warehouse shall be located within an area whose perimeter is not broken;
 - 17) the temporary storage warehouse shall not be located on roving vehicles or movable transport equipment of any type.

7. The provisions governing the necessary facilities, equipment and location of a temporary storage warehouse that is equipped with an automated cell goods storage system, and the area adjacent thereto, and also a temporary storage warehouse and the territory adjacent thereto in cases when the temporary storage warehouse is located at a check-point or in a place near the State Border of the Russian Federation, in particular depending on the specialisation, capacity and equipment of the check-point, with the observance of which the customs body will be located on the territory of the temporary storage warehouse shall be defined by the federal executive body carrying out the functions of control and supervision in the sphere of customs affairs.

8. By a decision of the customs body the provisions governing the necessary facilities, equipment and location of closed-type warehouses set out in Items 6, 11, 15 and 16 of Part 6 of this article need not necessarily be applied depending on the specific features of the stored goods, given the observance of the criteria established by Part 1 of this article.

Article 358. The Application for Inclusion into the Register of the Possessors of Temporary Storage Warehouses

1. The application for inclusion in the register of the possessors of temporary storage warehouses shall comprise the following:

- 1) the applicant's application to the customs body asking for being included in the register of the possessors of temporary storage warehouses;
- 2) information on the name, organisational legal form, location and the opened bank accounts of the applicant to be used by the applicant in his pursuing activity as the possessor of a temporary storage warehouse;
- 3) information on the type of the temporary storage warehouse (for an closed-type temporary storage warehouse);
- 4) information on the premises and/or open-air grounds intended for being used as a temporary storage warehouse, on the area specified in Part 2 of Article 357 of this Federal Law which are possessed by the applicant, their location, the necessary facilities, equipment and material and technical resources;
- 5) information on the contract(s) of insurance of the risk of the applicant's civil liability;
- 6) information on the provision of a security for execution of the duties of the legal entity pursuing activities as the possessor of a temporary storage warehouse in accordance with Article 360 of this Federal Law, if such security is provided before or simultaneously with the filing of the application for inclusion in the register of the possessors of temporary storage warehouses;
- 7) information on the size of the useful volume of the premises and/or the useful area of the open-air ground intended for being used as a temporary storage warehouse.

2. Attached to the application for inclusion into the register of the possessors of temporary storage warehouses shall be the following documents confirming the declared information:

- 1) a certificate of the applicant's registration with a tax body;
- 2) documents confirming the right of possession of the premises and/or open-air grounds intended for being used as a temporary storage warehouse, and also the area specified in Part 2 of Article 357 of this Federal Law;
- 3) layouts and drawings of the premises and/or open-air grounds intended for being used as a temporary storage warehouse;
- 4) acknowledgements from banks about the applicant's accounts opened in them which are going to be used by the applicant in his pursuing activity as the possessor of the temporary storage warehouse;
- 5) a contract of insurance of the risk of the applicant's civil liability;

- 6) documents on the provision of a security for execution of the duties of the legal entity pursuing activities as the possessor of a temporary storage warehouse in accordance with Article 360 of this Federal Law, if such security has is provided before or simultaneously with the filing of the application for inclusion in the register of the possessors of temporary storage warehouses;
- 7) the calculation documentation serving as the basis for calculation of the useful volume of the premises and/or open-air ground;
- 8) the permits confirming the right of the applicant to store the goods of certain categories, if the availability of such documents is envisaged by the legislation of the Russian Federation (if the applicant is planning to store the goods requiring such permits).

3. Together with the documents specified in Part 2 of this article the applicant has the right to file a document confirming the fact that an entry about the applicant has been made in the unified state register of legal entities.

4. Unless the applicant has submitted on his own a document confirming the fact that an entry about the applicant has been made in the unified state register of legal entities, the customs body shall request the information on the applicant that is available in the unified state register of legal entities with the use of the unified system of interdepartmental electronic interaction from the federal executive body responsible for the state registration of legal entities and of natural persons as individual businessmen.

Article 359. Assessing the Useful Volume and the Useful Area of a Temporary Storage Warehouse

1. The useful volume and/or the useful area of a temporary storage warehouse are the total volume of the premises and/or the total area of the open-air ground the applicant intends to use for storage of the goods which are under customs control, with account being taken of the requirements of sanitary and epidemiological control, fire supervision and other types of state control (supervision) established by the legislation of the Russian Federation.

2. The following is not included in the useful volume and/or the useful area of a temporary storage warehouse:

- 1) the places intended for carrying out customs examination, in particular with the use examination x-ray equipment (other examination equipment), and the places equipped for the purpose of weighing goods;
- 2) the places intended for storage of goods in the cases defined Article 379 of the Code of the Union;
- 3) technological gangways (driveways) and the premises (areas) occupied by technological warehouse equipment.

3. The useful volume and/or the useful area of a temporary storage warehouse shall be defined by the applicant on his own with the preparation of relevant calculation documentation submitted to the customs body at inclusion in the register of the possessors of temporary storage warehouses.

Article 360. The Amount of a Security for Execution of the Duties of the Legal Entity Pursuing Activity as the Possessor of a Temporary Storage Warehouse

The amount of a security for execution of the duties of the legal entity pursuing activities as the possessor of a temporary storage warehouse shall not be less than:

- 1) 2,500,000 roubles and additionally 300 roubles per each complete and incomplete cubic metre of useful volume of the premises, if premises are used as a temporary storage warehouse, and/or 1,000 roubles per each complete and incomplete square metre of useful area, if an open-air ground is used as a temporary storage warehouse - for the possessors of open-type temporary storage warehouses;
- 2) 2,500,000 roubles - for the possessors of closed-type temporary storage warehouses.

Chapter 63. The Possessor of a Customs Warehouse

Article 361. The Possessor of a Customs Warehouse

1. The possessor of a customs warehouse shall execute the duty envisaged by Article 419 of the Code of the Union.
2. In accordance with Item 4 of Article 416 of the Code of the Union customs warehouses may be of closed or open types. The possessor of a customs warehouse has the right to limit the sphere of his activity by means of designating the type of the customs warehouse.
3. The relations of the possessor of a customs warehouse with the persons putting goods in storage shall be based on a contract. Refusal by the possessor of a customs warehouse to conclude a contract if he has the possibility of storing goods is prohibited, except for cases when the implementation of such contract is going beyond the sphere of activity limited by the possessor of the customs warehouse in accordance with Part 2 of this article, or if sufficient grounds exist to believe that an action or omission of the person placing the goods in storage are unlawful and ensue criminal or administrative liability in the sphere of customs affairs.
4. The possessor of a customs warehouse does not have the right to give preference to one person over another in respect of conclusion of a contract, except for the grant of privileges in respect of the price and other contractual terms to certain categories of represented persons.
5. It is admissible to store in a customs warehouse the goods of the Union placed under the customs procedure of export, for six months from the time of placement of such goods under the customs procedure of export.

Article 362. Terms for Inclusion of a Legal Entity in the Register of the Possessors of Customs Warehouses

1. The terms for inclusion of a legal entity in the register of the possessors of customs warehouses are established by Article 417 of the Code of the Union.
2. In accordance with Paragraph 2 of Article 417 of the Code of the Union a term for inclusion of a legal entity in the register of the possessors of customs warehouses is the availability under ownership, economic jurisdiction, operative management or lease of the premises and/or open-air grounds which are intended for being used as customs warehouse and meet the requirements established by Article 367 of this Federal Law.
3. In accordance with Paragraph 3 of Article 417 of the Code of the Union the amount of the insurance coverage within which the insurer undertakes upon the onset of each insured accident to indemnify harm to the person to whose property interests it has been inflicted (in accordance with a contract of insurance of the risk of his civil liability which can come into being due to the infliction of harm to other persons' goods which are stored, or a breach of other terms of a storage contract with other persons) shall be defined on the basis of 3,500 roubles per each complete and incomplete square metre of useful area, if an open-air ground is used as a customs warehouse, or 1,000 roubles per each complete and incomplete cubic metre of useful volume, if premises are used as a customs warehouse, but not less than 2,000,000 roubles. The requirements established by this part are not applicable to the possessor of a closed-type customs warehouses intended for storage of the goods of the possessor of the given warehouse.
4. The additional terms for inclusion of a legal entity in the register of the possessors of customs warehouses are as follows:
 - 1) the possessor of a customs warehouse does not have an non-discharged duty to pay of the administrative fine imposed on the possessor of the customs warehouse under a judgement - that has become final - in a case of the administrative offence for which liability is envisaged by Articles 16.5, 16.13, 16.14 and 16.15, Parts 2 and 3 of Article 16.19, Parts 2 and 3 of Article 16.23 of the Code of Administrative Offences of the Russian Federation, except for cases when the term for implementation of a judgement on imposition of an administrative fine has not expired;

-
- 2) a security has been provided for execution of the duties of the legal entity pursuing activities as the possessor of the customs warehouse in accordance with Article 366 of this Federal Law;
 - 3) the legal entity is not:
 - a) a state enterprise;
 - b) an organisation or a state unitary enterprise specified in Part 1 of Article 274 of this Federal Law;
 - c) the organisation whose stockholder (member) is directly or indirectly the organisation or the state unitary enterprise mentioned in Part 1 of Article 274 of this Federal Law;
 - 4) registration in the personal area.
5. A certificate of inclusion in the register of the possessors of customs warehouses shall comprise the following:
- 1) the name of the possessor of a customs warehouse, reference to its organisational legal form and location, and the taxpayer identification number;
 - 2) the type of the customs warehouse;
 - 3) the location of the premises and/or open-air ground of the customs warehouse;
 - 4) information on the size of useful volume of the premises and/or useful area of the open-air ground;
 - 5) the name of the customs body that has issued the certificate;
 - 6) the date of issue of the certificate and the number thereof.

Article 363. Grounds for Removal from the Register of the Possessors of Customs Warehouses

1. Grounds for removal of the possessor of a customs warehouse from the register of the possessors of customs warehouses are established by Article 418 of the Code of the Union. Also the possessor of a customs warehouse shall be removed from the register of the possessors of customs warehouses on the following grounds:
- 1) default on execution of the duties envisaged by Paragraphs 11 and 12 of Article 419 of the Code of the Union;
 - 2) the possessor of the customs warehouse was held accountable on administrative lines for the administrative offence envisaged by Part 2 of Article 16.23 the Code of Administrative Offences of the Russian Federation during the term when the person is deemed subjected to an administrative penalty;
 - 3) default on observance of the additional conditions for inclusion of a legal entity in the register of the possessors of customs warehouses envisaged by Items 2 - 4 of Part 4 of Article 362 of this Federal Law.
2. The acknowledgement of a default on observance of the duties of the possessor of a customs warehouse envisaged by Paragraphs 3, 4, 6, 7 and 11 of Article 419 of the Code of the Union shall be the holding of the possessor of the customs warehouse accountable on administrative lines for the administrative offences envisaged by Part 1 of Article 16.9 of the Code of Administrative Offences of the Russian Federation, and/or the holding of the possessor of the customs warehouse two and more times accountable on administrative lines for the administrative offences envisaged by Articles 16.5, 16.13, 16.14 and 16.15, Parts 2 and 3 of Article 16.19, Part 3 of Article 16.23 of the Code of Administrative Offences of the Russian Federation during the term when the person is deemed subjected to an administrative penalty in cases of the administrative offences envisaged by said articles, on the condition that the amounts of imposed administrative fines under said articles in their entirety made up 250,000 roubles and more.

Article 364. The Application for Inclusion into the Register of the Possessors of Customs Warehouses

1. The application for inclusion into the register of the possessors of customs warehouses shall comprise the following:
- 1) the applicant's application to the customs body asking for being included in the register of the possessors of customs warehouses;

- 2) information on the name, organisational legal form, location, and opened bank accounts of the applicant;
- 3) information on the type of the customs warehouse (for a closed-type warehouse also a substantiation of the need for and the feasibility of the choice of the warehouse of such type);
- 4) information on the premises and/or open-air grounds being in possession of the applicant and intended for being used as a customs warehouse, on their location, the necessary facilities, equipment and material and technical resources;
- 5) information on the provision of a security for execution of the duties of the legal entity pursuing activities as the possessor of the customs warehouse in accordance with Article 366 of this Federal Law, if such security is provided before or simultaneously with the filing of the application for inclusion in the register of the possessors of customs warehouses;
- 6) information on the contract(s) of insurance of the risk of the applicant's civil liability envisaged by Paragraph 3 of Article 417 of the Code of the Union in the event of opening of an open-type customs warehouse.

2. Attached to the application for inclusion in the register of the possessors of customs warehouses shall be the following documents confirming the declared information:

- 1) certificate of the applicant's registration with a tax body;
- 2) documents confirming the right of possession of the premises and/or open-air grounds intended for being used as a customs warehouse;
- 3) layouts and drawings of the premises and/or open-air grounds intended for being used as a customs warehouse;
- 4) documents acknowledging that a security has been provided for execution of the duties of the legal entity pursuing activities as the possessor of the customs warehouse in accordance with Article 366 of this Federal Law, if such security is provided before or simultaneously with the filing of the application for inclusion in the register of the possessors of customs warehouses;
- 5) acknowledgements from banks about the accounts opened in them;
- 6) the calculation documentation serving as the basis to compute the useful volume of the premises and/or the useful area of the open-air ground;
- 7) a contract of insurance of the risk of the applicant's civil liability.

3. Together with the documents specified in Part 2 of this article the applicant has the right to submit a document confirming the fact that an entry about the applicant has been made in the unified state register of legal entities.

4. Unless the applicant has provided on his own a document confirming the fact that an entry about the applicant has been made in the unified state register of legal entities, the customs body shall request the information about the applicant available in the unified state register of legal entities with the use of the unified system of interdepartmental electronic interaction from the federal executive body responsible for the state registration of legal entities and of natural persons as individual businessmen.

Article 365. Assessing the Useful Volume and the Useful Area of a Customs Warehouse

1. The useful volume and/or the useful area of a customs warehouse are the total volume of the premises and/or the total area of the open-air ground the applicant intends to use for storage of the goods placed under the customs procedure of customs warehouse, with account being taken of the provisions of sanitary and epidemiological control, fire supervision and other types of state control (supervision) established by the legislation of the Russian Federation. The following is not included in the useful volume and/or the useful area of a customs warehouse:

- 1) the places intended for carrying out customs examination, in particular with the use examination x-ray equipment (other examination equipment), and the places equipped for weighing goods;
- 2) technological gangways (driveways) and premises (areas) occupied by technological warehouse equipment.

2. The useful volume and/or the useful area of a customs warehouse shall be calculated by the possessor of the customs warehouse on his own, with the preparation of relevant calculation

documentation submitted to the customs body at inclusion in the register of the possessors of customs warehouses.

Article 366. The Amount of a Security for Execution of the Duties of a Legal Entity Pursuing Activity as the Possessor of a Customs Warehouse

The amount of a security for execution of the duties of a legal entity pursuing activities as the possessor of a customs warehouse shall not be less than:

- 1) 2,500,000 roubles and additionally 300 roubles per each complete and incomplete cubic metre of useful volume of the premises, if premises are used as a customs warehouse, and/or 1,000 roubles per each complete and incomplete square metre of useful area, if an open-air ground is used as a customs warehouse - for the possessors of open-type customs warehouses;
- 2) 2,500,000 roubles - for the possessors of closed-type customs warehouses.

Article 367. Provisions Governing the Necessary Facilities, Equipment and Location of a Customs Warehouse

1. The premises and/or open-air grounds intended for being used as a customs warehouse shall have the necessary facilities and be equipped so as to ensure the safety of goods, deny access to them for unauthorised persons (persons not being employees of the warehouse, not having powers in respect of goods or not being representatives of the persons having such powers), and also allow the realisation of customs control in respect of these goods. The location of the customs warehouse shall be defined with account being taken of the interests of the organisations engaged in trading and of other persons concerned.

2. The necessary facilities, equipment and location of a customs warehouse shall meet the following requirements:

- 1) the premises intended for being used as a customs warehouse are located only in buildings or structures classified as immovable property (for open-type customs warehouses). The customs warehouse shall not be located on roving vehicles or movable transport machinery;
- 2) the availability of access roads/tracks (depending on the mode of transport);
- 3) the availability of a loading and unloading ground adjacent to the premises of the customs warehouse;
- 4) the area of the customs warehouse shall feature a fencing, a check-point (check-points), and its perimeter shall not be broken, if an open-air ground is used as the customs warehouse;
- 5) the area and premises of the customs warehouse shall have the sign "Customs Warehouse" in Russian and English;
- 6) the area and premises of the customs warehouse shall not include installations not relating to the operation of the customs warehouse and to support for its operation;
- 7) in the customs warehouse there shall be designated, provided with the necessary facilities and specifically equipped the premises intended for storage of the goods which require special storage conditions (if the storage of such goods is going to take place in the customs warehouse);
- 8) in the customs warehouse there shall be designated and marked in any manner acceptable for the possessor of the customs warehouse (a cordon tape, partitions, technological gangways marked with relevant tags and inscriptions) areas:
 - a) for storage - before the taking off the customs warehouse - of the goods in respect of which the effect of the customs procedure of customs warehouse is terminated;
 - b) for storage of the goods placed under the customs procedure of export in accordance with Part 5 of Article 361 of this Federal Law (if such goods are going to be stored in the customs warehouse);
- 9) the availability of weighing equipment with the various weighing limits allowing to weigh the goods intended for being put in the customs warehouse, in particular on pallets, trays and other appliances normally used for transportation;
- 10) the availability of telephone and facsimile communications and copiers;
- 11) the availability of an automated system for keeping record of goods that is compatible with the software permitted for being used by the customs body;

-
- 12) the availability of electronic systems for the placement and the keeping record of goods (for the customs warehouses equipped with an automated cell system for the storage of goods), compatible with the software products used by the customs bodies, and allowing the customs body to control:
- a) the placement and stay of goods in cells;
 - b) the realisation of inspections, measurements, counting, weighing of goods by the employees of the warehouse and the persons having powers in respect of these goods or being representatives of the persons having such powers, with the date and time of said operations being defined;
- 13) each warehouse place for the purposes of identification of the goods which are being stored in a customs warehouse shall have a reference note comprising information:
- a) on the registration number of the declaration concerning the goods;
 - b) on the weight of the goods;
 - c) on the date of expiry of the term of storage of the goods in the customs warehouse.

3. The change of location and the size of the areas mentioned in Item 8 of Part 2 of this article is allowed with subsequent notification in writing of the customs body within three working days, and on the condition that the total volume (the total area) of the premises (the open-air ground) used to store the goods placed under the customs procedure of customs warehouse does not exceed the volume (the area) in respect of which a security has been provided for execution of the duties of the legal entity pursuing activities as the possessor of the customs warehouse.

4. Provisions governing the necessary facilities, equipment and location of a customs warehouse equipped with an automated cell storage system for goods, and the area adjacent to it shall be defined by the federal executive body carrying out the functions of control and supervision in the sphere of customs affairs.

Chapter 64. The Possessor of a Free Warehouse

Article 368. The Possessor of a Free Warehouse

1. The possessor of a free warehouse may be a Russian legal entity included, in the register of the possessors of free warehouses.
2. The possessor of a free warehouse shall execute the duties envisaged by Article 424 of the Code of the Union.

Article 369. Terms for Inclusion of a Legal Entity into the Register of the Possessors of Free Warehouses

1. Terms for inclusion of a legal entity into the register of the possessors of free warehouses are established by Article 422 of the Code of the Union.
2. In accordance with Paragraph 2 of Article 422 of the Code of the Union for inclusion of a legal entity in the register of the possessors of free warehouses a legal entity shall have under ownership, economic jurisdiction, operative management or lease buildings (parts of building), a complex of buildings which have the necessary facilities and equipment and/or the open-air grounds which are being guarded or have an access-control regime for natural persons (hereinafter referred to in this chapter as "structures" and "premises"), and are intended for being used as a free warehouse and meet the requirements established by Article 370 of this Federal Law.
3. In accordance with Paragraph 4 of Article 422 of the Code of the Union the term concerning the availability of the systems for keeping record of goods which allow to compare the information provided to the customs bodies in the course of customs operations, in particular those connected with temporary storage, with information on the realisation of economic transactions shall be deemed complied with if the legal entity seeking the creation of a free warehouse meets the following requirements:

- 1) it does the bookkeeping and accounting for taxation purposes, and also keeps record of goods for customs purposes in accordance with Article 163 of this Federal Law;
- 2) the system used by it for keeping record of goods and of the operations connected with the transportation, storage and manufacture thereof envisages separate record-keeping for such operations involving foreign goods, the goods of the Union placed under the customs procedure of free warehouse, and the goods of the Union which have not been placed under the customs procedure of free warehouse, and implies the possibility of preparing the reports envisaged by Article 163 of this Federal Law;
- 3) it uses an automated information system which is intended to keep record of goods and includes data protection measures ensuring the prevention of unauthorised access to information, the possibility of immediate recovery of the information that has been modified or destroyed as a result of unauthorised access to it, and continuous control over the actual level of data protection;
- 4) it gives access for customs bodies, in particular remote one, within their competence to the data of the systems of keeping record of goods and customs operations of the applicant's automated information systems, with account being taken of the provisions of the legislation of the Russian Federation on the protection of information.

4. The additional terms for inclusion of a legal entity in the register of the possessors of free warehouses are as follows:

- 1) the provision of a security for execution of the duties of the legal entity pursuing activities as the possessor of a free warehouse, in accordance with Article 371 of this Federal Law;
- 2) the lack during one year from the date of the application to the customs body of the facts of the person's having been held accountable on administrative lines in accordance with Part 1 of Article 16.9 the Code of Administrative Offences of the Russian Federation and/or accountable two and more times on administrative lines in accordance with Articles 16.2, 16.3, Parts 2 and 3 of Article 16.19, Parts 2 and 3 of Article 16.23 of the Code of Administrative Offences of the Russian Federation;
- 3) the registration in the personal area of the federal executive body carrying out the functions of control and supervision in the sphere of customs affairs;
- 4) the legal entity is not:
 - a) a state enterprise;
 - b) the organisation or state unitary enterprise specified in Part 1 of Article 274 of this Federal Law;
 - c) an organisation whose stockholder (member) is directly or indirectly the organisation or state unitary enterprise mentioned in Part 1 of Article 274 of this Federal Law.

Article 370. Provisions Governing the Location, the Necessary Facilities and Equipment of a Free Warehouse

1. The area of a free warehouse is a customs control zone whose boundaries shall be defined by the authorised customs body when the decision is taken on inclusion of the legal entity in the register of the possessors of free warehouses.

2. The structures and premises intended for being used as a free warehouse shall be located, provided with the necessary facilities and equipment so as to ensure the safety of goods, prevent the access thereto of unauthorised persons (not being employees of the warehouse, not having powers in respect of goods or not being representatives of the persons which have such powers), and also allow the possibility for exercise of customs control in respect of these goods.

3. The structures and premises intended for being used as a free warehouse shall not be located in the buildings or on the premises classified as housing stock.

4. The following requirements shall be met by the necessary facilities and equipment of a free warehouse:

- 1) the availability of access roads/tracks (depending on the mode of transport);

- 2) the availability of a place which has the necessary facilities and is intended for carrying out the customs examination of goods and vehicles, and allows to do customs examination any time over the year without damaging the goods being examined;
- 3) the availability of a fencing in the area of the free warehouse, except for the cases established by Part 5 of this article, which allows to visually see the boundary of the free warehouse and is to be continuous over the entire perimeter of the free warehouse, except for:
 - a) the places for entry (exit) of natural persons, the import (export) of goods and the entry (exit) of vehicles into the area (from the area) of the free warehouse;
 - b) the places adjacent to a section (sections) of water (sea, river) area;
- 4) the availability of a check-point (check-points) in the place(s) for entry (exit) of natural persons, the import (export) of goods and entry (exit) of vehicles into the area (from the area) of the free warehouse;
- 5) the availability on the outer parts of the perimeter of the area of the free warehouse of signs showing that the area of the free warehouse is a customs control zone;
- 6) the availability in the area of the free warehouse of the premises which are provided with the necessary facilities, specifically adapted and intended for storage of the goods requiring special storage condition (if the storage of such goods is planned in the free warehouse);
- 7) the availability of weighing equipment with the various limits of weighing allowing the possibility of weighing the goods intended for being put in the free warehouse, in particular on pallets, trays and other appliances usually used for transportation of goods;
- 8) the availability of video surveillance operating in the 24-hour mode and allowing to view video information about past events within the last 30 calendar days in the area of the free warehouse, in the places where customs operations are carried out, on the perimeter of the free warehouse, in the places of entry (exit) into the area (from the area) of the free warehouse;
- 9) the availability of the pieces of examination x-ray equipment whose type and also the criteria for taking decisions on the need for use and the number thereof shall be defined by the federal executive body carrying out the functions of control and supervision in the sphere of customs affairs;
- 10) the availability of telephone and facsimile communications, office equipment and computers.

5. No fencing is required for the area of the free warehouse that is envisaged by Item 3 of Part 4 of this article:

- 1) in cases when the area of the free warehouse is a building (a part of building), or premises;
- 2) in respect of a part of the area of the free warehouse, if such area is a land plot (plots) and/or a water tract(s) intended for pursuing agricultural production, in particular aquaculture (fish breeding), and the possessor of the free warehouse is pursuing such production.

6. The maintenance of a restricted-access regime in the area of the free warehouse, in particular the defining a procedure for allowing access for persons to such area, shall be effectuated in the procedure defined by the federal executive body carrying out the functions of state policy elaboration and normative legal regulation in the sphere of customs affairs.

7. While defining the boundaries of customs control zones the authorised customs body shall designate the place where it is crossed by persons and vehicles, and also the means used to mark it.

Article 371. The Amount of a Security for Execution of the Duties of a Legal Entity Pursuing Activity as the Possessor of a Free Warehouse

The amount of a security for execution of the duties of the legal entity pursuing activities as the possessor of a free warehouse shall not be less than 10,000,000 roubles.

Article 372. The Inclusion of Legal Entities into the Register of the Possessors of Free Warehouses

1. The inclusion of legal entities in the register of the possessors of free warehouses shall be done on the terms established by Article 422 of the Code of the Union and Article 369 of this Federal Law.

2. For inclusion in the register of the possessors of free warehouses a legal entity shall file an application with the authorised customs body in the form of an electronic document signed with an enhanced approved electronic signature with the use of the Internet.

3. The application for inclusion in the register of the possessors of free warehouses shall comprise the following:

- 1) the applicant's application to the authorised customs body asking for inclusion in the register of the possessors of free warehouses and indication of the purpose of creation of the free warehouse;
- 2) information on the name, organisational legal form and location of the legal entity;
- 3) information on the structures and premises being in the possession of the applicant and intended for being used as a free warehouse, the location thereof with an indication of the cadastral number of the land plot that is going to be included in the area of the free warehouse, on the necessary facilities, equipment and material and technical resources;
- 4) information on the documents confirming the right of possession of the structures and premises intended for being used as a free warehouse, with an indication of the title of the document and the details thereof;
- 5) information on the provision of a security for execution of the duties of the legal entity pursuing activities as the possessor of the free warehouse;
- 6) information on opened bank accounts;
- 7) information on the economic activity that is going to be pursued in the free warehouse;
- 8) information on the intention to temporarily store foreign goods in the free warehouse.

4. The form, format and structure of an application for inclusion in the register of the possessors of free warehouses in the form of an electronic document shall be defined by the federal executive body carrying out the functions of control and supervision in the sphere of customs affairs.

5. The following shall be attached to the application for inclusion in the register of the possessors of free warehouses:

- 1) documents confirming the provision of a security for execution of the duties of the legal entity pursuing activities as the possessor of the free warehouse;
- 2) layouts and drawings of the structures and premises intended for being used as a free warehouse;
- 3) the documents containing information on the information system of the applicant that is used to keep record of goods (its description, in particular a structural diagram, certificates of classification according to the data security standards);
- 4) documents confirming the applicant's right to store the goods of certain categories, if the availability of such documents is envisaged by the legislation of the Russian Federation (if the applicant plans to store the goods requiring the availability of permits);
- 5) documents confirming the applicant's right to pursue in the free warehouse the types of activity, if for the pursuance thereof the legislation of the Russian Federation requires the availability of permits;
- 6) the documents submitted by the applicant to confirm the declared information, at his discretion;
- 7) a list of the documents attached to the application for inclusion in the register of the possessors of free warehouses.

6. Together with of the documents specified in Part 5 of this article the applicant has the right to provide documents confirming the right of possession of the structures and premises intended for being used as a free warehouse.

7. Unless the applicant on his own initiative has submitted a document confirming his right of possession of the structures and premises intended for being used as a free warehouse, the authorised customs body shall request from the federal executive body carrying out the functions of state registration of rights to immovable property and of transactions in such property information confirming the applicant's rights to said property. Within 10 working days after the date of receipt of the relevant inquiry the federal executive body carrying out the functions of state registration of the rights to immovable property and of transactions in such property shall provide information

confirming the right of possession to the structures and premises intended for being used as a free warehouse.

8. For inclusion in the register of the possessors of free warehouses a legal entity shall file a separate application in respect of each territorially detached structure or premises intended for being used as a free warehouse.

9. A security for execution of the duties of the legal entity pursuing activities as the possessor of a free warehouse shall be provided by the applicant at the filing of the application for inclusion in the register of the possessors of free warehouses or after receiving from the authorised customs body of a notice about the taking of a preliminary decision on inclusion of the legal entity in the register of the possessors of free warehouses in the procedure envisaged by Part 14 of this article.

10. Within five working days after the date of receipt of the application for inclusion in the register of the possessors of free warehouses the authorised customs body shall notify the applicant about the acceptance of such application for consideration or about refusal to accept such application for consideration with an indication of the reasons for the refusal.

11. The authorised customs body shall refuse accepting an application for inclusion in the register of the possessors of free warehouses if:

- 1) the information and/or the documents envisaged by Parts 3 and 5 of this article are not provided;
- 2) a bankruptcy proceeding has been commenced in respect of the applicant as of the date of filing of the application or after the filing thereof;
- 3) the federal executive body responsible for the state registration of legal entities has a notice about the commencement of the procedure of re-organisation of the legal entity (except for the re-organisation of the legal entity in the form of transformation) or about a decision on winding up of the legal entity that has been taken;
- 4) the structure and format of the application in the form of an electronic document do not comply with the established structure and format of such application.

12. The authorised customs body shall consider the application for inclusion in the register of the possessors of free warehouses and take a decision on inclusion or on refusal to include the legal entity in said register within 45 working days after the date of acceptance thereof for consideration.

13. If according to the results of a customs inspection of the structures and premises declared as free warehouse, and also the results of a check of the compliance of the information of systems intended to keep record of goods with the provisions established by Article 369 of this Federal Law the authorised customs body establishes that one or several terms for inclusion of a legal entity in the register of the possessors of free warehouses have not been observed then the authorised customs body shall notify the applicant about the discovered fact before the taking of a decision on refusal to include in the register of the possessors of free warehouses. Within 30 calendar days after the date of receipt of such notice the applicant has the right to provide information and/or documents to the authorised customs body acknowledging compliance with the relevant terms.

14. If in the course of consideration of the application for inclusion in the register of the possessors of free warehouses the authorised customs body establishes that the terms for inclusion in the register of the possessors of free warehouses have been observed, and if the authorised customs body has taken a preliminary decision on inclusion of the legal entity in the register of the possessors of free warehouses, but at the filing of the application for inclusion in the register of the possessors of free warehouses the applicant did not provide documents confirming the provision of a security for execution of the duties of the legal entity pursuing activities as the possessor of the free warehouse then the authorised customs body shall send to the applicant a notice about the taking of a preliminary decision on inclusion of the legal entity in the register of the possessors of free warehouses, and the provision of a security for execution of the duties of the legal entity pursuing activities as the possessor of the free warehouse. Within 15 working days after the date of receipt of said notice the applicant shall submit to the authorised customs body documents acknowledging that a security has been provided for execution of the duties of the legal entity pursuing activities as the possessor of the free warehouse.

15. The lapsing of the term for consideration of the application for inclusion in the register of the possessors of free warehouses specified in Part 12 of this article shall be suspended for the period:

- 1) from the date of dispatch by the authorised customs body to the applicant of the notice envisaged by Part 13 of this article until the time when the applicant submits to the authorised customs body the documents and information confirming the elimination of the facts of default - discovered by the customs body - on observing the terms for inclusion of a legal entity in the register of the possessors of free warehouses specified in such notice;
- 2) from the date of dispatch by the authorised customs body to the applicant of the notice specified in Part 14 of this article until the day on which the applicant submits the documents confirming the provision of a security for execution of the duties of the legal entity pursuing activities as the possessor of the free warehouse.

16. If the applicant submits to the authorised customs body the documents confirming the provision of a security for execution of the duties of the legal entity pursuing activities as the possessor of the free warehouse in accordance with Part 14 of this article and/or the documents and/or information confirming the observance of the terms for inclusion of a legal entity in the register of the possessors of free warehouses in accordance with Part 13 of this article the authorised customs body shall take a decision on inclusion of the legal entity in the register of the possessors of free warehouses within 10 working days after the day on which the applicant provides such documents and/or of information.

17. A decision on inclusion of the legal entity in the register of the possessors of free warehouses shall be made formal by means of issuing a certificate of inclusion into the register of the possessors of free warehouses in the form of an electronic document signed with an enhanced approved electronic signature.

18. The certificate of inclusion into the register of the possessors of free warehouses shall comprise the following:

- 1) the name of the possessor of the free warehouse, and reference to the organisational legal form thereof;
- 2) the location of the free warehouse;
- 3) the possibility (the impossibility) of temporary storage in the free warehouse;
- 4) the number and the date of issue of the certificate.

19. A decision on refusal to include of the legal entity in the register of the possessors of free warehouses shall be made formal in the form of an electronic document signed with an enhanced approved electronic signature.

20. The format and structure of the documents envisaged by Parts 10, 13, 14, 17 and 19 of this article and sent to the applicant by the authorised customs body shall be defined by the federal executive body carrying out the functions of control and supervision in the sphere of customs affairs.

21. No charge shall be made for the consideration of an application for inclusion in the register of the possessors of free warehouses and for inclusion in said register.

Article 373. Modifying Information Available in an Application for Inclusion in the Register of the Possessors of Free Warehouses

1. If a change has occurred in the information provided in an application for inclusion in the register of the possessors of free warehouses or in the documents attached thereto the legal entity that has been included in the register of the possessors of free warehouses (his successor in the event of transformation of the legal entity) not notify accordingly the authorised customs body.

2. The application for modification of information and the documents confirming a change in information shall be filed with the authorised customs body in the form of an electronic document signed with an enhanced approved electronic signature with the use of the Internet within five working days after the date of onset of the relevant events or from the day when the person learned about the change in the information.

3. The authorised customs body shall take a decision on refusal to make amendments to the register of the possessors of free warehouses, if the applicant has not provided the documents confirming the change in the information, except for the documents specified in Part 6 of Article 372 of this Federal Law, and shall notify the applicant about it within three working days after the date of receipt of the application for making amendments to the register of the possessors of free warehouses.

4. The authorised customs body shall verify the compliance of the newly provided information with the terms for inclusion of a legal entity in the register of the possessors of free warehouses in the procedure envisaged by Parts 11-17 of Article 372 of this Federal Law, with account being taken of the provisions of this article.

5. If a change has occurred in the information that must be included in the certificate of inclusion in the register of the possessors of free warehouses the authorised customs body shall make relevant amendments to the certificate of inclusion in the register of the possessors of free warehouses, and to the register of the possessors of free warehouses.

6. The formats and structure of the documents specified in Parts 2 and 3 of this article shall be defined by the federal executive body carrying out the functions of control and supervision in the sphere of customs affairs.

Article 374. Suspending and Resuming the Operation of a Legal Entity as the Possessor of a Free Warehouse

1. The operation of a legal entity as the possessor of a free warehouse shall be suspended the authorised customs body has discovered a default on observance by the possessor of the free warehouse of the terms for inclusion in the register of the possessors of free warehouses envisaged by Items 3 and 4 of Part 3 of Article 369 of this Federal Law, in particular if such default on observance is connected with the emergence of situations not allowing to exchange information between the authorised customs body and the possessor of the free warehouse.

2. In the event of discovery by the authorised customs body of a default on observance by the possessor of the free warehouse of the terms for inclusion in the register of the possessors of free warehouses envisaged by Items 3 and 4 of Part 3 of Article 369 of this Federal Law, the authorised customs body shall notify the possessor of the free warehouse about the discovered irregularities by means of sending a notice thereto about the suspension of its operation as the possessor of the free warehouse.

3. The legal entity's activity as the possessor of a free warehouse shall be deemed suspended from the day following the date of onset of the events serving as evidence of the non-observance by the possessor of the free warehouse of the terms for inclusion in the register of the possessors of free warehouses envisaged by Items 3 and 4 of Part 3 of Article 369 of this Federal Law.

4. From the date of suspension of the legal entity's operation as the possessor of the free warehouse the placement of goods under the customs procedure of free warehouse is prohibited until the termination of its effect.

5. The legal entity's operation as the possessor of the free warehouse shall be resumed if the circumstances which are specified in Part 1 of this article and have served as ground for suspension of such operation, from the date of the authorised customs body's decision on resumption of its operation as the possessor of the free warehouse.

6. The suspension of the legal entity's operation as the possessor of the free warehouse shall be effectuated for a term not exceeding three months after the day following the date of suspension of the legal entity's activity as the possessor of the free warehouse.

7. For the purpose of resuming the operation of the legal entity as the possessor of the free warehouse such legal entity shall file an application with the authorised customs body for resumption of operation as the possessor of the free warehouse in the form of an electronic document with the use of the Internet at least 10 working days before the expiry of the term established by Part 6 of this article.

8. After the receipt by the authorised customs body of the application for resumption of operation of the legal entity as the possessor of the free warehouse the authorised customs body shall verify the compliance of the information systems intended for keeping record of goods with the provisions established by Items 3 and 4 of Part 3 of Article 369 of this Federal Law.

9. The authorised customs body shall notify the legal entity about the resumption of the legal entity's operation as the possessor of the free warehouse or about refusal to have its operation resumed. A relevant notice signed by the authorised official of the customs body shall be sent in the form of an electronic document with the use of the Internet.

10. The formats and structure of the documents specified in Parts 2, 5 and 9 of this article shall be defined by the federal executive body carrying out the functions of control and supervision in the sphere of customs affairs.

Article 375. Removing a Legal Entity from the Register of the Possessors of Free Warehouses

1. The possessor of a free warehouse is subject to removal from the register of the possessors of free warehouses:

- 1) on the grounds envisaged by Article 423 of the Code of the Union, with account being taken of the provisions of this item, and also of Parts 2 and 3 of this article. The re-organisation of the legal entity that has been included in the register of the possessors of free warehouses, in the form of transformation shall not serve as ground for removal of such legal entity from said register;
- 2) if the legal entity is held accountable on administrative lines for the administrative offence envisaged by Part 2 of Article 16.23 the Code of Administrative Offences of the Russian Federation;
- 3) in the event of a default on observance of the terms for inclusion of a legal entity in the register of the possessors of free warehouses established by Item 1 of Part 4 of Article 369 of this Federal Law;
- 4) if the circumstances which are specified in Part 1 of Article 374 of this Federal Law and have served as ground for suspension of the legal entity's activity as the possessor of the free warehouse were not eliminated within the term established by Part 6 of Article 374 of this Federal Law, and/or if the application envisaged by Part 7 of Article 374 of this Federal Law has not been filed.

2. The acknowledgement of a default on execution by the possessor of the free warehouse of the duties envisaged by Paragraphs 4, 6, 7 and 10 of Article 424 of the Code of the Union is the holding of the possessor of the free warehouse accountable on administrative lines for the administrative offence in the sphere of customs affairs envisaged by Part 1 of Article 16.9 the Code of Administrative Offences of the Russian Federation, and/or the holding of the possessor of the free warehouse two and more times accountable on administrative lines for the administrative offences in the sphere of customs affairs envisaged by Articles 16.5, 16.13 - 16.16, Part 2 of Article 16.19, and Part 3 of Article 16.23 of the Code of Administrative Offences of the Russian Federation during the term when the person is deemed subjected to an administrative penalty in cases of the administrative offences envisaged by said articles, on the condition that the amounts of imposed administrative fines under said articles, in particular in their entirety, made up 500,000 roubles and more.

3. The possessor of a free warehouse is not subject to removal from the register of the possessors of free warehouses in accordance with Subitem 2 of Item 1 of Article 423 of the Code of the Union, if as of the date of filing of the application for removal from the register of the possessors of free warehouses with the authorised customs body the possessor of the free warehouse has one or several non-discharged judgements in cases of administrative offences in the sphere of customs affairs.

4. A decision removal of a legal entity from the register of the possessors of free warehouses signed by the authorised official of the authorised customs body together with the substantiated ground for such decision shall be sent in the form of a document on a paper medium by post as a registered letter or as an electronic document before or on the day following the date on which it is taken.

5. A decision on removal of a legal entity from the register of the possessors of free warehouses shall enter into force upon the expiry of 10 calendar days after the date of adoption thereof.

6. The removal of a legal entity from the register of the possessors of free warehouses shall not relieve that person (his successor) from the duty to commit the actions for which the duty to commit them had come into being before the removal of the legal entity from the register of the possessors of free warehouses, in accordance with the procedure established by the Code of the Union and this Federal Law.

7. In the event of removal of a legal entity from the register of the possessors of free warehouses the refund (the termination of effect) of the security for execution of the duties of the legal entity pursuing activities as the possessor of a free warehouse that has been provided by that person at the inclusion thereof in such register shall be effectuated in accordance with Chapters 10 and 11 of this Federal Law.

Article 376. Procedure for Keeping a Register of the Possessors of Free Warehouses

1. The register of the possessors of free warehouses shall be kept by the federal executive body carrying out the functions of control and supervision in the sphere of customs affairs.

2. The register of the possessors of free warehouses shall be kept in electronic form in the forms defined by the federal executive body carrying out the functions of control and supervision in the sphere of customs affairs.

3. The register of the possessors of free warehouses shall be compiled on the basis of the decisions taken by the authorised customs body on inclusion of legal entities in the register of the possessors of free warehouses, on removal of legal entities from such register, on making amendments to it, on suspension and resumption of the operation of legal entities as the possessors of free warehouses. Amendments to electronic forms of the register of the possessors of free warehouses shall be made within three working days after the date on which the authorised customs body takes the relevant decision.

4. The procedure for the customs bodies to commit the actions of inclusion of legal entities in the register of the possessors of free warehouses, removal thereof from the given register, making amendments to such register, the form, type, format and structure of certificates of inclusion in the register of the possessors of free warehouses and the procedure for filling them in shall be defined by the federal executive body carrying out the functions of control and supervision in the sphere of customs affairs.

5. The federal executive body carrying out the functions of control and supervision in the sphere of customs affairs shall ensure the posting of the register of the possessors of free warehouses on a regular basis, at least once a month, on its official website on the Internet.

Chapter 65. The Possessor of a Duty-Free Shop

Article 377. Terms for Inclusion of a Legal Entity into the Register of the Possessors of Duty-Free Shops

1. The terms for inclusion of the legal entity in the register of the possessors of duty-free shops are established by Article 427 of the Code of the Union.

2. In accordance with Paragraph 2 of Article 427 of the Code of the Union a term for inclusion of a legal entity in the register of the possessors of duty-free shops is the availability under ownership, economic jurisdiction, operative management or lease of the structures and/or premises (parts of premises) which are fit for being used as a duty-free shop and meet the requirements established by Article 380 of this Federal Law.

3. The additional terms for inclusion of a legal entity in the register of the possessors of duty-free shops are as follows:

- 1) the provision of a security for execution of the duties of the legal entity pursuing activities as the possessor of a duty-free shop in the amount of 2,500,000 roubles. The security that has been provided shall extend to the entire area of duty-free shops, in particular trading floors, of one possessor of duty-free shops that is functioning in the operating area of one customs body that has include the relevant person in the register of the possessors of duty-free shops;
 - 2) the lack of the non-discharged duty of the possessor of a duty-free shop to pay an administrative fine imposed on the possessor of the duty-free shop under a judgement - that has become final - in a case of the administrative offence envisaged by Articles 16.2, 16.3, 16.14, 16.15 and 16.19, Parts 2 and 3 of Article 16.23 the Code of Administrative Offences of the Russian Federation, except for cases when the term for implementing a judgement on imposition of an administrative fine has not expired;
 - 3) the legal entity is not:
 - a) a state enterprise;
 - b) the organisation or state unitary enterprise specified in Part 1 of Article 274 of this Federal Law;
 - c) the organisation whose stockholder (member) is directly or indirectly the organisation or state unitary enterprise mentioned in Part 1 of Article 274 of this Federal Law;
 - 4) registration in the personal area.
4. Before the inclusion of the legal entity in the register of the possessors of duty-free shops the opening of the duty-free shop shall be agreed upon with border guard bodies.
5. The procedure for operating a duty-free shop shall be agreed upon with the customs body specified in Part 9 of Article 380 of this Federal Law.
6. A certificate of inclusion in the register of the possessors of duty-free shops shall comprise the following:
- 1) the name of the possessor of a duty-free shop, reference to the organisational legal form and location thereof, and the taxpayer identification number;
 - 2) the location of the trading floor of the duty-free shop;
 - 3) the location of the warehouse of the duty-free shop;
 - 4) information on the areas of the warehouse of the duty-free shop;
 - 5) the name of the customs body that has issued the certificate;
 - 6) the date of issue of the certificate and its number.

Article 378. Grounds for Removal from the Register of the Possessors of Duty-Free Shops

1. Grounds for removal of the possessor of a duty-free shop from the register of the possessors of duty-free shops are established by Article 428 of the Code of the Union.
2. The possessor of a duty-free shop also shall be removed from the register of the possessors of duty-free shops in the case of default on execution of the duties envisaged by Article 429 of the Code of the Union.
3. An acknowledgement of a default on observance of the duties envisaged by Article 429 of the Code of the Union by the possessor of a duty-free shop, shall be the holding of the possessor of the duty-free shop accountable on administrative lines for the administrative offence in the sphere of customs affairs that is envisaged by Part 1 of Article 16.9 of the Code of Administrative Offences of the Russian Federation, and/or the holding of the possessor of the duty-free shop two or more times accountable on administrative lines for the administrative offences in the sphere of customs affairs envisaged by Articles 16.2, 16.3 and 16.15, Parts 2 and 3 of Article 16.19, Parts 2 and 3 of Article 16.23 the Code of Administrative Offences of the Russian Federation during the term in which the person is deemed subjected to an administrative penalty in cases of the administrative offences envisaged by said articles, on the condition that the amounts of the imposed administrative fines under said articles make up, in particular in aggregate, 500,000 roubles and more.

Article 379. The Application for Inclusion in the Register of the Possessors of Duty-Free Shops

1. The application for inclusion in the register of the possessors of duty-free shops shall comprise the following:

- 1) the applicant's application to the customs body asking for inclusion in the register of the possessors of duty-free shops;
- 2) information on the name, organisational legal form, location and opened bank accounts of the applicant;
- 3) information on the structures and/or premises (the parts of premises) possessed by the applicant and intended for being used as a duty-free shop, about their location, necessary facilities, equipment and material and technical resources;
- 4) information on the provision of a security for execution of the duties of the legal entity pursuing activities as the possessor of a duty-free shop, if such security is provided before the filing or simultaneously with the filing of the application for inclusion in the register of the possessors of duty-free shops;
- 5) information on registration or permission documents for pursuance of retail trade;
- 6) information on the approval of the opening of the duty-free shop envisaged by Part 4 of Article 377 of this Federal Law;
- 7) information on the approval of the procedure for operating the duty-free shop envisaged by Part 5 of Article 377 of this Federal Law.

2. The following documents confirming the declared information shall be attached to the application for inclusion in the register of the possessors of duty-free shops:

- 1) the certificate of the applicant's registration with a tax body;
- 2) documents confirming the applicant's right of possession of the structures and/or premises (the parts of premises) intended for being used as a duty-free shop;
- 3) layouts and drawings of the structures and/or premises (the parts of premises) intended for being used as a duty-free shop;
- 4) documents confirming the provision of a security for execution of the duties of the legal entity pursuing activities as the possessor of the duty-free shop, if such security is provided before the filing or simultaneously with the filing of the application for inclusion in the register of the possessors of duty-free shops;
- 5) acknowledgements from banks on the applicant's accounts opened in them;
- 6) registration or permission documents for pursuance of retail trade.

3. Together with the documents mentioned in Part 2 of this article the applicant has the right submit a document confirming the fact that an entry about the applicant has been made in the unified state register of legal entities.

4. Unless the applicant has provided on his own document confirming the fact that an entry about the applicant has been made in the unified state register of legal entities, the customs body shall request information on the applicant contained in the unified state register of legal entities, with the use the unified system of interdepartmental electronic interaction from the federal executive body responsible for the state registration of legal entities and of natural persons as individual businessmen.

Article 380. Provisions Governing the Necessary Facilities, Equipment and Location of a Duty-Free Shop, and Procedure for Instituting and Operating It

1. In accordance with Article 426 of the Code of the Union the duty-free shops are specifically designated and equipped with the necessary facilities structures and/or premises (parts of premises) consisting of trading floors and warehouses, and also auxiliary premises (if any) (hereinafter referred to in this chapter as the area of a duty-free shop).

2. The areas of a duty-free shop shall be equipped so as to ensure the sale of goods exclusively on the trading floors of the duty-free shop, the safety of goods and the possibility of exercising customs control in respect of them.

3. The sale of goods in duty-free shops shall be effectuated in accordance with the legislation of the Russian Federation. The legislation of the Russian Federation on the protection of consumers' rights may establish grounds for adjustment of the fiscal data available in the cash receipt handed out when goods are being sold in the duty-free shop.

4. The procedure for adjustment of the fiscal data available in the cash receipt handed out when goods are being sold in the duty-free shop shall be defined by the federal executive body carrying out the functions of state policy elaboration and normative legal regulation in the sphere of customs affairs.

5. The auxiliary premises and warehouses of a duty-free shop shall have the necessary facilities and equipment so as to prevent access to the goods which are on these premises for unauthorised persons (the persons not being employees of the duty-free shop, not having powers in respect of goods or not being representatives of the persons which have powers), and also allow the possibility of application of customs identification means to said premises.

6. The following requirements shall be met by the necessary facilities, equipment and location of a duty-free shop:

- 1) the area of the duty-free shop shall not include objects not relating to its operation and to provision of support to its operation;
- 2) the warehouse of the duty-free shop may be only premises. The use of open-air grounds as the warehouse of the duty-free shop is prohibited. In the warehouse of the duty-free shop there shall not be corridors for the passage of individuals, lobbies, entrance halls, administrative and everyday services and technical premises, and also the places intended for storage of packing and binding materials, technological equipment, implements, tare, cleaning machines and packing waste. The warehouse of the duty-free shop shall have weighing equipment with the various limits of weighing allowing to weigh the goods intended for being sold in the duty-free shop;
- 3) the area of the duty-free shop shall be arranged so as to prevent the possibility of arrival or taking of goods bypassing customs control;
- 4) the trading floors of the duty-free shop intended for selling goods to the individuals:
 - a) who leave the customs territory of the Union shall be located in the places of movement of goods across the customs border of the Union so as to prevent the possibility of the goods purchased in the duty-free shop being left on the customs territory of the Union, in particular by means of being handed over to individuals who remain on that territory;
 - b) arriving in the customs territory of the Union shall be located in the places of movement of goods across the customs border of the Union by air or by water transport defined by the Government of the Russian Federation in accordance with Part 2 of Article 178 of this Federal Law so as to prevent the possibility of access for the persons not arriving in the customs territory of the Union, and also so as to prevent the possibility of the goods purchases in the duty-free shop being left on the customs territory of the Union as bypassing customs control, in particular by means of being handed over to individuals who do not arrive in the customs territory of the Union;
 - c) leaving the Russian Federation for another member state of the Union shall be located in the places of movement of goods across the customs border of the Union by air so as to prevent the possibility of selling goods to the individuals who leave the Russian Federation;
 - d) entering in the Russian Federation from another member state of the Union shall be located in the places of movement of goods across the customs border of the Union by air so as to prevent the possibility of goods being sold to the individuals who do not enter in the Russian Federation;
- 5) the trading floors of the duty-free shops for the individuals who leave the territory of the Russian Federation shall be located outside the place designated for exercising the customs control of the goods moved by natural persons while crossing the customs border of the Union;
- 6) the trading floors of the duty-free shop for the individuals who arrive in the territory of the Russian Federation shall be located before the place where individuals cross the line of entry (drive-in) in "green channel" or another place the crossing of which is deemed as a statement of lack of the goods subject to declaring for customs purposes;

- 7) the warehouses of the duty-free shop may be located outside the places of movement of goods across the customs border of the Union, but within the operating area of the customs body - where the duty-free shop is operating - that has included the legal entity in the register of the possessors of duty-free shops;
- 8) the area of the duty-free shop shall be equipped with a 24-hour video surveillance system allowing to keep the duty-free shop under surveillance in real time mode and to store data for at least 30 calendar days, with access thereto being provided for the customs body exercising control over the activity of the duty-free shop.

7. It is prohibited to use the areas of a duty-free shop for storage and sale of the goods which have not been declared for the customs procedure of duty-free trade.

8. It is admissible to move the goods declared for the customs of procedure of duty-free trade between a duty-free shop and specialised customs bodies, if in respect of the goods placed under the customs procedure of duty-free trade it is required to exercise other types of state control done by such customs bodies in the procedure defined by Part 9 of this article.

9. The procedure for operating a duty-free shop shall be defined by the possessor of the duty-free shop by agreement with the customs-house in whose operating area the duty-free shop is going to function.

10. The procedure for the functioning of a duty-free shop shall comprise the following:

- 1) the working hours of the duty-free shop;
- 2) a procedure for acceptance of goods into the warehouse of the duty-free shop;
- 3) a procedure for moving goods between the areas of the duty-free shop;
- 4) a procedure for moving the goods declared for the customs procedure of duty-free trade between the duty-free shop and specialised customs bodies;
- 5) the category (categories) of the persons specified in Item 2 of Article 243 of the Code of the Union to which the goods placed under the customs procedure of duty-free trade are going to be sold.

11. The procedure for the functioning of a duty-free shop may also contain other information.

12. The procedure for the functioning of a duty-free shop which is sent to the customs body specified in Part 9 of this article shall be considered within 10 working days from the time of coming to said customs body.

13. If amendments are made to the procedure for the functioning of a duty-free shop such amendments shall be agreed upon with the customs body specified in Part 9 of this article.

14. In the event of the customs body's refusal to agree on the procedure for the functioning of the duty-free shop all the reasons which have served as ground for such refusal shall be provided as well as recommendations for the elimination thereof.

15. The Government of the Russian Federation may define a procedure for instituting duty-free shops, and a procedure for operating them.

16. The provisions governing the location, the necessary facilities and equipment of the duty-free shops in which goods are sold to the natural persons specified in Subitem 4 of Item 2 of Article 243 of the Code of the Union shall be established by the Government of the Russian Federation.

Article 381. Rules for Selling Goods in Duty-Free Shops

1. The Government of the Russian Federation may define rules for selling goods in duty-free shops.
2. It is permitted to sell goods in duty-free shops to the categories of persons specified in the procedure for the functioning of the duty-free shop.
3. In the event of sale of goods in duty-free shops fiscal documents may comprise information on the person to whom the goods are sold. The cases of provision of such of information and the

composition of the information shall be defined by the federal executive body carrying out the functions of state policy elaboration and normative legal regulation in the sphere of customs affairs.

4. In the cases and in the procedure which are established by the legislation of the Russian Federation and/or the Government of the Russian Federation the goods sold in duty-free shops shall be marked.

Chapter 66. The Authorised Economic Operator

Article 382. The Register of Authorised Economic Operators

1. The register of authorised economic operators shall be kept by the federal executive body carrying out the functions of control and supervision in the sphere of customs affairs.

2. The procedure for inclusion of a legal entity in the register of authorised economic operators and for removal thereof from such register, the procedure for issuance, suspension and resumption of the effect of a certificate of inclusion in the register of authorised economic operators, and also the procedure for keeping the register of authorised economic operators, the forms of the documents drawn up when this register is being kept, procedure and term for the commission of actions, the taking of decisions in as much as it concerns the issues not regulated by international treaties and acts in the sphere of customs regulation and this Federal Law shall be defined by the federal executive body carrying out the functions of state policy elaboration and normative legal regulation in the sphere of customs affairs.

3. The formats and structure of the documents drawn up in the course of keeping of the register of authorised economic operators shall be defined by the federal executive body carrying out the functions of control and supervision in the sphere of customs affairs.

4. A legal entity may be included in the register of authorised economic operators with the issuance of a Type 1 and/or Type 2 or Type 3 certificate.

Article 383. Terms for Inclusion of a Legal Entity into the Register of Authorised Economic Operators

1. The terms for inclusion of a legal entity into the register of authorised economic operators with the issuance of a Type 1 certificate are established by Item 1 of Article 433 of the Code of the Union.

2. The terms for inclusion of a legal entity the register of authorised economic operators with the issuance of a Type 2 certificate are established by Item 3 of Article 433 of the Code of the Union.

3. The terms for inclusion of a legal entity into the register of authorised economic operators with the issuance of a Type 3 certificate are established by Item 5 of Article 433 of the Code of the Union.

4. In accordance with Subitem 1 of Item 1 of Article 433 of the Code of the Union a term for inclusion of a legal entity (applicant) in the register of authorised economic operators is the fact that this legal entity had been pursuing foreign economic activity, an activity in the sphere of customs affairs as a customs representative, the possessor of a temporary storage warehouse or a customs warehouse for at least three years prior to the date of registration by the customs body of the application for inclusion in the register of authorised economic operators, during which:

- 1) the person pursuing foreign economic activity, save the provision of the services of carriage of goods, filed at least 20 declarations concerning goods for each year or the total value of the goods moved across the customs border of the Union for each year was at least the amount equivalent to 750,000 euros at the official exchange rate of the foreign currency to the rouble of the Russian Federation established by the Central Bank of the Russian Federation, effective as of the date of registration by the customs body of the application for inclusion in the register of authorised economic operators;
- 2) the person pursuing activities in the sphere of customs affairs as a customs representative filed at least 300 customs declarations for each year or the sum total of value of goods that was declared in the customs declarations filed by him for each year was at least the amount equivalent to 1,000,000 euros at the official exchange rate of the foreign currency to the

rouble of the Russian Federation established by the Central Bank of the Russian Federation, effective as of the date of registration by the authorised customs body of the application for inclusion in the register of authorised economic operators;

- 3) the person pursuing activities in the sphere of customs affairs as the possessor of a temporary storage warehouse or a customs warehouse did store the goods whose total value for each year was at least the amount equivalent to 8,000,000 euros at the official exchange rate of the foreign currency to the rouble of the Russian Federation established by the Central Bank of the Russian Federation, effective as of the date of registration by the authorised customs body of the application for inclusion in the register of authorised economic operators.

5. In accordance with Subitem 5 of Item 1 of Article 433 of the Code of the Union a term for inclusion of a legal entity in the register of authorised economic operators is the lack of facts of the legal entity's being held accountable on administrative lines liability within the one year preceding the date of registration by the authorised customs body of the application for inclusion in the register of authorised economic operators:

- 1) in the Russian Federation - for the administrative offences put within the competence of the customs bodies of the Russian Federation, with account being taken of the circumstances envisaged by Part 6 of this article;
- 2) in other member states of the Union - for the administrative offences for which the holding one accountable according to the legislation of these member states of the Union is defined as ground for refusal to include in the register of authorised economic operators, with account being taken of the details established by the legislation of the member states of the Union.

6. The authorised customs body shall take a decision on inclusion of a legal entity in the register of authorised economic operators if there are facts of such person's being held accountable on administrative lines for the commission of the administrative offences put within the competence of the customs bodies in the one year preceding the date of registration by the authorised customs body of the application for inclusion in the register of authorised economic operators, given the observance of the following conditions:

- 1) the judgements in the cases of the administrative offences put within the competence of the customs bodies were discharged by such legal entity within the term envisaged by the Code of Administrative Offences of the Russian Federation;
- 2) within the term during which the person is deemed subjected to an administrative penalty there are no facts that an administrative penalty was imposed on the legal entity three or more times in the form of confiscation of the instrument or the object of an administrative offence put within the competence of the customs bodies;
- 3) the total sum of administrative fines for the period in which the person is deemed subjected to an administrative penalty does not exceed:
 - a) for the persons pursuing foreign economic activity - one per cent of the total amount of import customs duties and taxes paid by said person for the same period;
 - b) for the persons pursuing activities in the sphere of customs affairs, except for customs representatives - 0.1 per cent of the value (customs value) of the goods in respect of which the person was carrying out activities in the sphere of customs affairs for the same period;
 - c) for customs representatives - 0.5 per cent of the customs value of the goods in respect of which the customs representative filed customs declarations for the same period.

7. In accordance with Subitem 6 of Item 1 of Article 433 of the Code of the Union a term for inclusion of a legal entity in the register of authorised economic operators is the lack of cases when the following were held criminally liable: the natural persons of member states of the Union being shareholders of the legal entity, and having 10 and more per cent of shares in the legal entities seeking inclusion in the register of authorised economic operators, its founders (stockholders), heads or chief accountants:

- 1) in the Russian Federation - for the commission of the crimes envisaged by Articles 159, 169, 171, 171.1, 172, 173.1-175, 180, 186, 189 - 191.1, 193-194, 198-199.2, 200.1, 200.2, 210, 226.1 and 229.1 of the Criminal Code of the Russian Federation;

- 2) in other member states of the Union - for the crimes for which the holding of one accountable under the legislation of these member states of the Union is defined as ground for refusal to include in the register of authorised economic operators.

8. In accordance with Subitem 7 of Item 1 of Article 433 of the Code of the Union a term for inclusion of a legal entity in the register of authorised economic operators is the fact that the legal entity has a system intended for keeping record of goods allowing to compare the information provided to customs bodies in the course of customs operations with information on the realisation of economic transactions that meets the model requirements established by the Commission, and also the following requirements:

- 1) the keeping of separate record of transactions in foreign goods and in goods of the Union;
- 2) offering to the customs bodies' officials the opportunity for getting access (in particular remotely) to the system intended to keep record of goods;
- 3) provision for the information system of the legal entity facilities for protection of the data contained in it to prevent unauthorised access, the possibility of immediate recovery of the information that has been modified or destroyed as a result of unauthorised access thereto, and continuous control over the actual level of data protection.

9. The procedure for the customs bodies to get access to of the legal entity's system intended to keep record of goods shall be defined in the agreement specified in Article 386 of this Federal Law, concluded between the authorised economic operator and the customs body at which the use of special simplifications is intended.

10. In accordance with Item 6 of Article 433 of the Code of the Union the additional terms for inclusion of a legal entity in the register of authorised economic operators are as follows:

- 1) as of the date of filing of the application for inclusion in the register of authorised economic operators, and during the period of consideration of that application the legal entity shall not be under re-organisation (except for re-organisation in the form of transformation), winding-up or bankruptcy;
- 2) the legal entity does not use a simplified taxation system;
- 3) the legal entity is not:
 - a) a state enterprise;
 - b) an organisation or state unitary enterprise of the customs bodies;
 - c) the organisation whose stockholder (member) is directly or indirectly the organisation or state unitary enterprise mentioned in Part 1 of Article 274 of this Federal Law;
 - d) a legal entity that has been removed from the register of authorised economic operators on the grounds envisaged by Items 2-6 of Part 1 of Article 389 of this Federal Law until the expiry of one year after the date of removal of such legal entity from the register of authorised economic operators;
 - e) connected to a legal entity that has been removed from the register of authorised economic operators on the grounds envisaged by Subitems 4-7 of Item 8 of Article 435 of the Code of the Union, Items 2-6 of Part 1 of Article 389 of this Federal Law until the expiry of one year after the date of removal of such legal entity from the register of authorised economic operators;
- 4) the head of the legal entity and its chief accountant do not have an unquashed or unexpunged conviction for the commission of the crimes envisaged by Articles 159, 169, 171, 171.1, 172, 173.1-175, 180, 186, 189-191.1, 193-194, 198-199.2, 200.1, 200.2, 210, 226.1 and 229.1 of the Criminal Code of the Russian Federation.

11. In the cases envisaged by the Commission the procedure for assessing the financial stability of a legal entity seeking inclusion in the register of authorised economic operators shall be established by the federal executive body carrying out the functions of state policy elaboration and normative legal regulation in the sphere of customs affairs.

12. If the financial stability of a legal entity pursuing the activity of manufacturing goods and/or exporting goods does not correspond to the value defined in accordance with Item 7 of Article 433 of the Code of the Union, the terms for inclusion of such legal entity in the register of authorised

economic operators with the issuance of a Type 2 certificate are the provision of a security for execution of the duties of the authorised economic operator in the amount equivalent to at least 150,000 euros at the official exchange rate of the foreign currency to the rouble of the Russian Federation established by the Central Bank of the Russian Federation, effective as of the date of registration by the customs body of the application, and the observance of one of the following terms:

- 1) the main type of activity of the legal entity is the manufacturing of motor vehicles, trailers and semi-trailers in a quantity of at least 10,000 pieces per annum;
- 2) the main type of activity of the legal entity is an activity whose indicators and criteria correspond to the values established by the Government of the Russian Federation.

13. For the purposes of application of this chapter the administrative offences put within the competence of the customs bodies means the administrative offences envisaged by Articles 6.15, 6.16 and 6.33, by Part 1 of Article 7.12, Part 4 of Article 8.28.1, Articles 11.14 and 11.15, Part 1 of Article 14.10, Article 14.50, Parts 1, 4 and 5 of Article 15.25, Articles 16.1, 16.2, 16.3, 16.5-16.17, 16.19-16.23, Part 1 of Article 16.24, Part 1 of Article 19.4, Part 1 of Article 19.5, Articles 19.6 and 19.7, Part 2 of Article 20.23, Part 1 of Article 20.25 of the Code of Administrative Offences of the Russian Federation, in cases when the proceeding in the cases of administrative offences was carried out by customs bodies.

14. For the purposes of application of this chapter the mutually connected persons means the legal entities which meet one of the following conditions:

- 1) have common directors (heads);
- 2) are legally recognised business partners, i.e. are connected by contractual relations, act for the purposes of profit making and jointly bear the expenses and losses relating to the pursuance of joint activities;
- 3) any person directly or indirectly possesses, controls or is the holder of five or more per cent of the outstanding voting shares of both of them;
- 4) one of them directly or indirectly controls the other one;
- 5) both of them directly or indirectly are controlled by a third person;
- 6) they jointly directly or indirectly control a third person.

15. The persons being partners in joint business or other activity, and at the same time one of them is an exclusive (sole) agent, an exclusive distributor or exclusive concessionaire of the other, no matter how it is arranged, are deemed mutually connected, if these persons meet at least one of the conditions mentioned in Part 12 of this article.

16. The person shall be deemed controlling another person if de jure or de facto it has the possibility of limiting the actions of that person or managing them.

Article 384. Procedure for Inclusion into the Register of Authorised Economic Operators

1. For the purposes of being included in the register of authorised economic operators a legal entity shall file an application for inclusion in the register of authorised economic operators, sent with the use of the Internet in the form endorsed by the Commission, as an electronic document signed with an enhanced approved electronic signature.

2. For inclusion in the register of authorised economic operators with the issuance of Type 1 and Type 2 certificates a legal entity has the right to file one application with the authorised customs body.

3. The inclusion of a legal entity in the register of authorised economic operators shall be effectuated by the authorised customs body with account being taken of the results of customs control carried out about the compliance of the person with the terms for assignment of the status of authorised economic operator.

4. Attached to the application for inclusion in the register of authorised economic operators shall be electronic documents confirming the information declared in it.

5. The authorised customs body shall consider the application for inclusion in the register of authorised economic operators, and shall take a decision on inclusion of, or on refusal to include the legal entity in the register of authorised economic operators within 120 calendar days after the date of registration of said application. The term for consideration of the application by the authorised customs body shall not include the periods:

- 1) from the date of dispatch by the authorised customs body to the applicant of an inquiry in accordance with Part 6 of this article about the need for provision of documents until the date of provision of the requested documents by the applicant or the date of expiry of the term for the provision thereof;
- 2) from the date of dispatch by the authorised customs body of the notice specified in Part 8 of this article until the date of acceptance of a security by the authorised customs body for execution of the duties of the authorised economic operator or of the expiry of the term for the provision thereof.

6. Within five working days after the date of registration of the application for inclusion in the register of authorised economic operators the authorised customs body shall take a decision on consideration thereof or on refusal to consider it. A decision on consideration of the application or on refusal to consider it in the form of an electronic document shall be sent to the applicant with the use of the Internet before or on the next working day after it is taken.

7. The authorised customs body shall refuse to consider an application for inclusion in the register of authorised economic operators in the cases specified in Item 5 of Article 434 of the Code of the Union.

8. If at the filing of the application for inclusion in the register of authorised economic operators no grounds exist for refusal to consider the application, and the information provided in it is not confirmed by the applicant with relevant, except for the cases envisaged by Paragraph 2 of Item 2 of Article 434 of the Code of the Union, the authorised customs body within five working days after the date of registration of the application shall send an inquiry to the applicant with the use of the Internet in electronic form about the need for provision of such documents within one month.

9. In the event of the applicant's default on filing documents within said term the authorised customs body shall take a decision on refusal to consider the application.

10. After the taking of a decision on consideration of the application for inclusion in the register of authorised economic operators the authorised customs body shall take a decision on carrying out a customs check in respect of the legal entity in accordance with Subitem 3 of Item 16 of Article 333 of the Code of the Union.

11. According to the results of consideration of the application for inclusion in the register of authorised economic operators with the issuance of a Type 1 certificate the authorised customs body shall notify the applicant in the form of an electronic document about the observance of the terms established by Subitems 1, 3-7 of Item 1 of Article 433 of the Code of the Union and Part 8 of Article 383 of this Federal Law, or shall take a decision on refusal to include in such register in accordance with Part 14 of this article.

12. According to the results of consideration of the application for inclusion in the register of authorised economic operators with the issuance of a Type 2 or Type 3 certificate the authorised customs body shall take a decision on inclusion or on refusal to include in the register of authorised economic operators in accordance with Parts 14 and 15 of this article.

13. The authorised customs body shall refuse including in the register of authorised economic operators in the event of non-observance of the terms established by Article 433 of the Code of the Union, and also in cases when grounds are discovered in the course of consideration of the application for inclusion in the register of authorised economic operators for removal of the legal entity from the register of authorised economic operators.

14. The documents confirming the provision of a security for execution of the duties of the authorised economic operator shall be filed within two months after the date of the customs body's sending of said notice.

15. The authorised customs body shall refuse accepting a security for execution of the duties of the authorised economic operator if such security is provided upon the expiry of the term established by Part 10 of this article, and also in other cases envisaged by the Code of the Union and this Federal Law.

16. The customs body shall take a decision on inclusion of the legal entity in the register of authorised economic operators within 10 working days after the date of acceptance of the relevant security for execution of the duties of the authorised economic operator.

17. If the documents confirming the provision of a security for execution of the duties of an authorised economic operator were not filed within the term established by Part 10 of this article or if the filed documents do not appropriately confirm that a security has been provided for execution of the duties of the authorised economic operator, then within 10 calendar days after the date of expiry of said term the authorised customs body shall take a decision on refusal to include the applicant in the register of authorised economic operators.

18. A decision on refusal to include in the register of authorised economic operators in the form of an electronic document shall be sent to the applicant by means of information-telecommunication networks, in particular with the use of the Internet, within five working days after the date of such decision.

19. A decision on inclusion of the legal entity in the register of authorised economic operators shall be made formal by means of issuing a Type 1, Type 2 or Type 3 certificate of inclusion in the register of authorised economic operators in the form of an electronic document, and it shall be sent to said legal entity with the use of the Internet within five working days after the date of such decision.

20. The issuance of a certificate of another type to a legal entity that has been included in the register of authorised economic operators shall be effectuated on an application of the given legal entity in the procedure envisaged by this article, given the observance of the conditions established by the Code of the Union. Said application shall be considered by the authorised customs body in the procedure and within the term which are envisaged by Part 3 of this article.

21. In the event of issuance of a Type 3 certificate to a legal entity holding a Type 1 and/or Type 2 certificate the previously effective certificates shall be deemed invalid from the date of entry into force of the Type 3 certificate.

22. In the event of issuance of issuance of a type 1 and/or Type 2 certificate to a legal entity holding a Type 3 certificate the previously effective certificate shall be deemed invalid from the date of entry into force of the Type 1 and/or Type 2 certificate.

23. The application for inclusion of a legal entity in the register of authorised economic operators, the application for making amendments to said register, and also the documents confirming the information declared in them may be files with the authorised customs body in the form of documents on a paper medium if the authorised customs body cannot ensure the realisation of filing of such application by the legal entity in the form of electronic documents. In this case, a certificate of inclusion in the register of authorised economic operators shall be issued in the form of a document on a paper medium.

Article 385. Making Amendments to the Register of Authorised Economic Operators

1. A legal entity that has been included in the register of authorised economic operators (its successor in the event of transformation thereof) shall inform the authorised customs body about a change in the following information that was provided in the application for inclusion in the register of authorised economic operators:

- 1) on the name of the authorised economic operator, and its taxpayer identification number;
- 2) on the structures, premises (parts of premises), open-air grounds (parts of open-air grounds) of the authorised economic operator;
- 3) on the natural persons of member states of the Union who are the shareholders of the authorised economic operator, holding 10 and more per cent of shares in it, its founders (stockholders), heads and chief accountants.

2. The authorised economic operator (its successor in the event of transformation thereof) shall inform the authorised customs body about a change in said information by means of filing an application for making amendments to the register of authorised economic operators sent with the use of the Internet of the application in the form of an electronic document together with supporting electronic documents.

3. The application for making amendments to the register of authorised economic operators shall be filed with the authorised customs body within 14 calendar days after the date of onset of the relevant events or from the day on which the person learned about the onset thereof.

4. If a customs check is needed for verifying the declared information the authorised customs body shall take a decision carrying it out in accordance with Subitem 4 of Item 16 of Article 333 of the Code of the Union.

5. The authorised customs body shall refuse making amendments to the register of authorised economic operators if according to the results of the completed customs check the information that was provided in the application is not confirmed.

6. Said decision in the form of an electronic document shall be sent to the applicant with the use of the Internet before or on the next working day after it is taken.

Article 386. The Interaction of Customs Bodies and Authorised Economic Operators

The customs bodies carrying customs operations shall interact with the authorised economic operator when the special simplifications envisaged by Subitem 4 of Item 2, Subitems 1-4, 7, 9 of Item 3 of Article 437 of the Code of the Union are being applied. The procedure for said interaction, in particular regulations on information exchange between by the authorised economic operator and customs bodies, and also in an agreement on cooperation concluded between by the authorised customs body and the authorised economic operator. The model form of said agreement shall be defined by the federal executive body carrying out the functions of state policy elaboration and normative legal regulation in the sphere of customs affairs.

Article 387. The Structures, Premises and Open-Air Grounds of an Authorised Economic Operator

1. The procedure for creation of customs control zones in the structures, on premises (parts of premises) and/or open-air grounds (parts of open-air grounds) of an authorised economic operator shall be defined by the federal executive body carrying out the functions of control and supervision in the sphere of customs affairs.

2. The taking of the goods which are under customs control from the customs control zones specified in Part 1 of this article shall be effectuated on the permission of the customs body.

3. In the customs control zones specified in Part 1 of this article it is allowed to store jointly with of goods which are in temporary storage, other goods whose owners are authorised economic operators, on the condition that they are stored separately as ensured by any method acceptable for the authorised economic operator allowing to visually tell the goods which are under customs control from other goods (cordon tape, partitions, technological gangways marked with relevant tags and inscriptions).

4. It is admissible to store solid or fluid goods in bulk which are in customs control zones under customs control jointly with the goods of the same kind and quality which are in storage.

Article 388. Suspending and Resuming the Effect of the Certificate of Authorised Economic Operator

1. In accordance with Subitems 11 and 12 of Item 1 and Item 2 of Article 435 of the Code of the Union the grounds for suspension of the effect of the certificate of inclusion in the register of authorised economic operators are as follows:

- 1) an action has been brought in respect of the authorised economic operator in a case of an administrative offence (the administrative process has been commenced):

-
- a) in the Russian Federation - put within the competence of the customs bodies, with account being taken of the circumstances envisaged by Part 4 of this article;
 - b) in one of other member states of the Union - designated by the legislation of a member state of the Union as ground for suspension of the effect of the certificate;
- 2) a criminal action has been brought in respect of the natural persons member states of the Union who are the shareholders holding 10 and more per cent of the shares of the legal entities included in the register of authorised economic operators, and the founders (stockholders), heads and chief accountants of such legal entities:
- a) in the Russian Federation - for the commission of the crimes envisaged by Articles 159, 169, 171, 171.1, 172, 173.1-175, 180, 186, 189-191.1, 193, 194, 198-199.2, 200.1, 200.2, 210, 226.1 and 229.1 of the Criminal Code of the Russian Federation;
 - b) in one of other member states of the Union - on the signs of a crime which is defined by the legislation of the member state of the Union as ground for suspension of the effect of the certificate;
- 3) a default on filing with the customs body within the term defined by Part 2 of Article 385 of this Federal Law an application for making amendments to the register of authorised economic operators in accordance with the provisions of Part 1 of said article;
- 4) the commencement of the process of winding-up of the legal entity;
- 5) a default on execution of the duty envisaged Item 3 of Article 441 of the Code of the Union concerning the filing by the authorised economic operator of a declaration concerning goods by the 15th day of the month following the month of clearance of the goods before the filing of a declaration concerning the goods;
- 6) the rescission of an agreement on cooperation between by the authorised customs body and authorised economic operators in the event of breach by the authorised economic operator of the provisions of that agreement.

2. The removal of a natural person of a member state of the Union from the set of the persons specified in Item 2 of Part 1 of this article after the bringing of the criminal action specified in Item 2 of Part 1 of this article, and until the entry into force of a decision of a court or official which is carrying out the criminal legal proceedings shall not serve as ground for resumption of the effect of the certificate of authorised economic operator.

3. If a legal entity has been included in the register of authorised economic operators with the issuance of Type 1 and Type 2 certificates, then in the cases envisaged by Subitems 2-12 of Item 1 of Article 435 of the Code of the Union and by Part 1 of this article both certificates are subject to suspension simultaneously.

4. In the case envisaged by Subitem 1 of Item 1 of Article 435 of the Code of the Union the suspension may extend to the effect of one of the certificates or of both certificates in accordance with the legal entity's application.

5. The customs body has the right not to suspend the effect of the certificate in the case envisaged by Item 1 of Part 1 of this article, given the observance of the following terms:

- 1) the judgements in cases of the administrative offences put within the competence of the customs bodies which were committed by the legal entity within one year prior to the onset of the event envisaged Item 1 of Part 1 of this article were discharged by such legal entity within the term envisaged by the Code of Administrative Offences of the Russian Federation;
- 2) during the term in which the person is deemed subjected to an administrative penalty there were no facts when an administrative penalty was imposed on the legal entity three and more times in the sphere of customs affairs in the form of confiscation of the instrument or the object of the administrative offence;
- 3) the total sum of administrative fines for the period in which the person is deemed subjected to an administrative penalty does not exceed:
 - a) for the persons pursuing foreign economic activity - one per cent of the sum total of the import customs duties and taxes paid by said person for the same period;

- b) for the persons pursuing activities in the sphere of customs affairs, except for customs representatives - 0.1 per cent of the value (customs value) of the goods in respect of which the person pursued activities in the sphere of customs affairs for the same period;
- c) for customs representatives - 0.5 per cent of the customs value of the goods in respect of which the customs representative filed customs declarations for the same period.

6. Unless within the term envisaged by Part 2 of Article 385 of this Federal Law the authorised economic operator filed an application with the authorised customs body for making amendments to the register of authorised economic operators, the effect of the certificate of the authorised economic operator shall be suspended from the date of discovery by the authorised customs body of the fact of a default on filing said application until the expiry of 30 calendar days after the date of filing of an application for making amendments to the register of authorised economic operators with the authorised customs body in the established by procedure.

7. In accordance with Item 3 of Article 435 of the Code of the Union the authorised customs body within 10 working days after the date of receiving of information on the availability of the grounds envisaged by Item 1 of Article 435 of the Code of the Union or by Part 1 of this article shall take a decision on suspension of the effect of the certificate.

8. The authorised of customs body's decision on suspension of the effect of the certificate of inclusion in the register of authorised economic operators in the form of an electronic document or in writing shall be sent to the legal entity within five working days after the date of such decision.

9. In the cases defined by the federal executive body carrying out the functions of state policy elaboration and normative legal regulation in the sphere of customs affairs a decision of the authorised customs body on suspension of the effect of a certificate of inclusion in the register of authorised economic operators and a decision on resumption of the effect of this certificate shall be taken in the automatic mode (without the participation of the customs bodies' officials). The automatically prepared decisions of the authorised customs body in the form of electronic documents shall be sent to the legal entity with the use of the Internet before or on the one working day after the date of taking of such decisions.

10. The authorised customs body shall take a decision on resumption of the effect of a certificate of an authorised economic operator:

- 1) if the certificate was suspended on the ground envisaged by Subitem 1 of Item 1 of Article 435 of the Code of the Union - within five working days after the date on which the authorised customs body received the authorised economic operator's application for resumption of the effect of the certificate;
- 2) if the certificate was suspended on the grounds envisaged by Subitems 2-10 of Item 1 of Article 435 of the Code of the Union - within five working days after the date of elimination of the reasons which have served as ground for the suspension of the effect of the certificate of the authorised economic operator;
- 3) if the certificate was suspended on the grounds envisaged by Item 4 of Part 1 of this article - within five working days after the date of expiry of the term established by Part 5 of this article;
- 4) if the certificate was suspended on the grounds envisaged by Items 5 and 6 of Part 1 of this article - within five working days after the date of elimination of the reasons which have served as ground for the suspension of the effect of the certificate of the authorised economic operator;
- 5) if the certificate was suspended on the grounds envisaged by Subitems 11 and 12 of Item 1 of Article 435 of the Code of the Union - within five working days from the date of:
 - a) entry into force of a decision of a court or another authorised body (official) on relieving from criminal or administrative liability;
 - b) entry into force of a decision of a court or another authorised body (official) on termination of the criminal case or the case of an administrative offence;
 - c) discharge of a decision of a court or another authorised body (official) on holding the legal entity accountable on administrative lines after the entry into force thereof, given the observance of the terms specified in Part 2 of Article 389 of this Federal Law;

- d) the entry into force of the decision of an authorised body of another member state of the Union in a case of an administrative offence or a criminal case that serves as ground for resumption of the effect of the certificate.

11. A decision on resumption of the effect of the certificate of authorised economic operator in the form of a document on a paper medium or an electronic document shall be sent to the authorised economic operator within two working days after the date of such decision.

Article 389. Removal from the Register of Authorised Economic Operators

1. In accordance with Subitems 3, 5 and 6 of Item 8 and Item 9 of Article 435 of the Code of the Union the grounds for removal of a legal entity from the register of authorised economic operators are as follows:

- 1) the re-organisation of the legal entity that has been included in the register of authorised economic operators, except for re-organisation in the form of transformation;
- 2) the entry into force of a decision of an authorised body (official) or a court decision on holding the legal entity accountable on administrative lines:
 - a) in the Russian Federation - for the commission of an administrative offence in the sphere of customs affairs, with account being taken of the circumstances specified in Part 2 of this article;
 - b) in other member states of the Union - for the commission of the administrative offence which is defined by the legislation of these member states of the Union as grounds for removal of the legal entity from the register of authorised economic operators, with account being taken of the exclusions established by the legislation of member states of the Union;
- 3) the becoming res judicata of a court judgement in respect of the natural persons of member states of the Union who are the shareholders holding 10 and more per cent of the shares of the legal entities which have been included in the register of authorised economic operators, and the founders (stockholders), heads, chief accountants of such legal entities:
 - a) in the Russian Federation - for the commission of the crimes envisaged by Articles 159, 169, 171, 171.1, 172, 173.1-175, 180, 186, 189-191.1, 193, 194, 198-199.2, 200.1, 200.2, 210, 226.1 and 229.1 of the Criminal Code of the Russian Federation;
 - b) in other member states of the Union - for the commission of the crime defined by the legislation of these member states of the Union as ground for removal of the legal entity from the register of authorised economic operators;
- 4) the realisation of customs operations with the use of special simplifications in respect of the goods whose seller is a legal entity located or registered on the territory that is included in the list - endorsed by the federal executive body carrying out the functions of state policy elaboration and normative legal regulation in the sphere of customs affairs - of the states and territories which grant preferential taxation regime and/or do not envisage the disclosure and provision of information in cases when financial transactions take place (hereinafter referred to as offshore zones);
- 5) the realisation of customs operations with the use of special simplifications in respect of the goods imported by the authorised economic operator into the Russian Federation for which payment is made by means of carrying out financial transactions through offshore zones;
- 6) a default on observance by the legal entity of the terms for inclusion the register of authorised economic operators envisaged by Part 8 of Article 383 of this Federal Law.

2. The customs body has the right not to remove a legal entity from the register of authorised economic operators in the case envisaged by Item 2 of Part 1 of this article, and/or to resume the effect of the certificate of authorised economic operator in the case envisaged by Subitem "c" of Item 5 of Part 10 of Article 388 of this Federal Law, given the observance of the following terms:

- 1) judgements in cases of administrative offences in the sphere of customs affairs were discharged by such legal entity within the term envisaged by the Code of Administrative Offences of the Russian Federation;

- 2) during the term when the person is deemed subjected to an administrative penalty there are no facts of imposition of an administrative penalty three and more times on the legal entity in the sphere of customs affairs in the form of confiscation of the instrument or of the object of the administrative offence;
- 3) the sum total of administrative fines for the period when the person is deemed subjected to an administrative penalty does not exceed:
 - a) for the persons pursuing foreign economic activity - one per cent of the sum total of the import customs duties and taxes for the same period paid by said person;
 - b) for the persons pursuing activities in the sphere of customs affairs, except for customs representatives - 0.1 per cent of the value (customs value) of the goods in respect of which the person pursued activities in the sphere of customs affairs for the same period;
 - c) for customs representatives - 0.5 per cent of the customs value of the goods in respect of which the customs representative filed customs declarations for the same period.

3. If a legal entity has been included in the register of authorised economic operators with the issuance of Type 1 and Type 2 certificates, then in cases when the authorised customs body takes a decision on removal of the given legal entity from the register of authorised economic operators both certificates shall be deemed invalid from the date of the decision.

4. In the case envisaged by Subitem 1 of Item 8 of Article 435 of the Code of the Union the legal entity has the right to file with the authorised customs body an application for removal from the register of authorised economic operators in as much as it concerns one of the two types of certificates. In this case, the authorised customs body shall take a decision on removal from the register of authorised economic operators in as much as it concerns of the certificate specified in the legal entity's application.

5. The authorised of customs body's decision on removal of a legal entity from the register of authorised economic operators in the form of an electronic document shall be sent to the legal entity with the use of the Internet within five working days after the date of such decision.

Chapter 67. The Controlled Delivery

Article 390. Carrying Out the Controlled Delivery of the Goods Imported into the Russian Federation and Exported from the Russian Federation

1. The controlled delivery of the goods imported into the Russian Federation and exported from the Russian Federation is an intelligence-gathering operation in which with the knowing consent and under the control of the bodies responsible for intelligence gathering the import into the Russian Federation, or the export from the Russian Federation or the movement on the territory of the Russian Federation of imported goods is permitted. A decision realisation of the controlled delivery of imported or of exported goods shall be taken by the head (acting head) of the federal executive body carrying out the functions of control and supervision in the sphere of customs affairs or the deputy head of said body who is in charge of intelligence-gathering operations. Other bodies carrying out intelligence-gathering operations shall effectuate the controlled delivery of the goods by agreement with the customs bodies. The procedure for such approval shall be defined by an agreement between the federal executive body carrying out the functions of control and supervision in the sphere of customs affairs and another federal executive body responsible for intelligence-gathering operations.

2. If a decision is taken on conducting a controlled delivery of the goods exported from the Russian Federation under international treaties of the Russian Federation or by agreement with the competent bodies of foreign states criminal proceedings shall not be initiated in the Russian Federation, and the procurator shall be immediately notified about the taken decision by the head of the body responsible for the controlled delivery of the goods in accordance with the legislation of the Russian Federation.

Article 391. The Seizure or Replacement of the Goods Imported into the Russian Federation and Exported from the Russian Federation in the Case of Controlled Delivery

In the course of controlled delivery of the goods which are imported into the Russian Federation or exported from the Russian Federation and prohibited for being freely sold or allowed for circulation on a special permission in accordance with the legislation of the Russian Federation these goods may be fully or partially seized or replaced in the procedure defined by the Government of the Russian Federation. The goods which are highly hazardous for human life and health, the environment or which serve as a base for the manufacturing of mass destruction weapons are subject to replacement in the procedure defined by the Government of the Russian Federation.

Chapter 68. Conclusive Provisions

Article 392. Transitional Provisions

1. The customs legal relations not regulated by international treaties and acts in the sphere of customs regulation shall be regulated - until the relevant relations get regulated by such international treaties and acts - by the legislation of the Russian Federation on customs regulation and other legal acts of the Russian Federation in the sphere of customs regulation, except as otherwise established by Article 444 of the Code of the Union.

2. The normative legal acts of the President of the Russian Federation, the Government of the Russian Federation and federal executive bodies which have been adopted before the date of entry into force of this Federal Law shall keep effective in as much as it does not contravene international treaties and acts in the sphere of customs regulation, and also this Federal Law until they are deemed no longer effective or until the adoption of relevant normative legal acts. Said normative legal acts shall be brought in line with the provisions of this Federal Law before 1 January 2019.

3. Until the Commission's establishing the list of goods specified in Part 1 of Article 16 of this Federal Law a decision on classification of goods in non-assembled or disassembled form, in particular as an incomplete set or in incomplete form whose import or export is intended for being effectuated in the various lots of goods within an established period shall be taken in respect of the good classified under the headings 7308, 7309 00, 8701, 8702, 8704 10, 8705, 8709, 9301 and 9406 (except for the mobile houses of subheadings 9406 10 100 0 and 9406 90 100 0) and in headings of groups 84 - 86, 88 - 90 in accordance with the Commodity Classification of Foreign Economic Activity.

4. It is hereby established that the provisions of this Federal Law in as much as it concerns termination of the duty to pay customs payments, safeguard, anti-dumping and countervailing duties, penalties and interest extend to legal relations which had come into being before the date of entry into force of this Federal Law.

5. It is hereby established that the following are deemed uncollectable the amounts of customs payments, safeguard, anti-dumping and countervailing duties, penalties, interest owed:

- 1) as of 1 January 2002 by the organisations removed from the unified state register of legal entities as non-operating legal entities in accordance with Federal Law No. 129-FZ of 8 August 2001 on State Registration of Legal Entities and Individual Businessmen, or by the organisations about which information is not available in the unified state register of legal entities and/or in the unified state register of taxpayers;
- 2) as of 1 September 2014 by the organisations which have the signs of non-operating legal entity established by Federal Law No. 129-FZ of 8 August 2001 on the State Registration of Legal Entities and Individual Businessmen, and are not under the procedures applicable in the case of insolvency (bankruptcy);
- 3) as of 1 January 2015 by foreign legal entities if the customs bodies do not have information about the availability on the territory of the Russian Federation of the monetary funds and/or other property of these persons which can be subjected to levy of execution;
- 4) as of 1 January 2016 by the natural persons, as of 1 October 2009 by the individual businessmen in respect of which the customs body has lost the possibility of collecting due to the expiry of the established term for sending a demand to pay customs payments (a notice about the amounts of customs payments, safeguard, anti-dumping and countervailing duties, penalties, interest not paid within the established term), the term for filing an application with

the court claiming the collection of customs duties, taxes, safeguard, anti-dumping and countervailing duties, penalties, interest through the collection of property of the payer being a natural person, or an individual businessman, or of the term for presenting a writ of execution for execution.

6. A decision on deeming as uncollectable the amounts of customs payments, safeguard, anti-dumping and countervailing duties, penalties, interest mentioned in this part, and on writing them off shall be taken by the customs body which keeps record of the unpaid customs payments, safeguard, anti-dumping and countervailing duties, penalties, interest. A list of the documents with the availability of which a decision shall be taken on deeming uncollectable the amounts of customs payments, safeguard, anti-dumping and countervailing duties, penalties, interest specified in this part, and on writing them off, the forms of the documents drawn up by the customs bodies when the amounts of customs duties, taxes, safeguard, anti-dumping and countervailing duties, penalties, interest are written off, and the write-off procedure shall be endorsed by the federal executive body carrying out the functions of control and supervision in the sphere of customs affairs.

7. For the purposes of application of Part 4 of Article 28.7 the Code of Administrative Offences of the Russian Federation the one customs body specified in Parts 2 and 5 of Article 253 of this Federal Law means the following:

- 1) a regional customs directorate and the relevant specialised customs body;
- 2) a customs-house and the customs posts which are its jurisdiction.

8. A security for the payment of customs duties and taxes (except for the security for the payment of customs duties and taxes that is provided for the purposes of observing the terms for inclusion in registers of the persons pursuing activities in the sphere of customs affairs, or in the register of authorised economic operators) that had been provided before the date of entry into force of this Federal Law shall be recognised as a security for execution of the duty to pay the customs duties, taxes, customs fees, safeguard, anti-dumping and countervailing duties after the date of entry into force of this Federal Law.

9. The property pledge provided in accordance with Federal Law No. 311-FZ of 27 November 2010 on Customs Regulation in the Russian Federation as a security for the payment of customs duties and taxes for the purposes of observing the terms for inclusion in registers of the persons pursuing activities in the sphere of customs affairs is subject to replacement with another method of securing within six months after the date of entry into force of this Federal Law.

10. The contracts of pledge of property concluded for the purposes specified in Part 9 of this article shall keep applicable until the expiry of the effective term thereof, but within six months after the date of entry into force of this Federal Law. Upon the expiry of six months after the date of entry into force of this Federal Law the effect of the contracts of pledge shall get terminated.

11. The federal executive body carrying out the functions of control and supervision in the sphere of customs affairs shall establish the form, format and structure of an electronic declaration of the customs value and the procedure for filling it in as concerning the goods exported from the Russian Federation until such form, format and structure are established by the Commission.

12. The federal executive body carrying out the functions of state policy elaboration and normative legal regulation in the sphere of customs affairs shall establish a procedure for the customs bodies to carry out customs operations in respect of the goods sent by international post to the Russian Federation or from the Russian Federation, with the use of the information system of the customs bodies until such procedure is established by the Commission.

13. It is hereby established that the provisions of Item 8 of Part 6 of Article 380 of this Federal Law in as much as it concerns equipping the area of a duty-free shop with a 24-hour video surveillance system allowing to store data for at least 30 calendar days with the provision of access thereto for the customs bodies exercising control over the operation of the duty-free shop in real time mode shall keep effective upon the expiry of six months after the date of entry into force of this Federal Law.

14. It is hereby established that the trading floors of the duty-free shops instituted before the date of entry into force of this Federal Law in as much as it concerns the provisions governing the location thereof shall be deemed compliant with the provisions established by Subitem "a" of Item 4 of Part 6 of Article 380 of this Federal Law.

15. For the duty-free shops instituted before the date of entry into force of this Federal Law the sale of goods for the persons specified in Subitem 1 of Item 2 of Article 243 of the Code of the Union is permitted notwithstanding the provisions of Part 2 of Article 381 of this Federal Law.

16. After the date of entry into force of this Federal Law the banks included in the register of the banks and other credit institutions entitled to issue banker's guarantees for the payment of customs duties and taxes in accordance with Federal Law No. 311-FZ of 27 November 2010 on Customs Regulation in the Russian Federation shall be deemed included in the register of the banks entitled to issue banker's guarantees.

17. The effect of the provisions of Part 29 of Article 64 of this Federal Law also extends to the banks in respect of which before the date of entry into force of this Federal Law the Board of Directors of the Central Bank of the Russian Federation had endorsed - in accordance with Federal Law No. 127-FZ of 26 October 2002 on Insolvency (Bankruptcy) - a plan of participation of the Central Bank of the Russian Federation in the implementation of measures for prevention of the bank's bankruptcy, and a decision had been taken by the Board of Directors of the Central Bank of the Russian Federation on guaranteeing the continuous character of the relevant bank's activities within the term of implementation of said plan.

18. If a bank included in the register of the banks and other credit institutions entitled to issue banker's guarantees for the payment of customs duties and taxes in accordance with by Federal Law No. 311-FZ of 27 November 2010 on Customs Regulation in the Russian Federation as of the date of endorsement in respect of such bank the Board of Directors of the Central Bank of the Russian Federation in accordance with by Federal Law No. 127-FZ of 26 October 2002 on Insolvency (Bankruptcy) of a plan of participation of the Central Bank of the Russian Federation in the implementation of measures for prevention of the bankruptcy of the bank in respect of which the Board of Directors of the Central Bank of the Russian Federation took a decision on guaranteeing the continuous character of the bank's activities within the term of implementation of said plan had been removed from the register of the banks and other credit institutions entitled to issue banker's guarantees for the payment of customs duties and taxes before the date of entry into force of this Federal Law such bank shall be included by the federal executive body carrying out the functions of control and supervision in the sphere of customs affairs in the register of the banks and other credit institutions entitled to issue banker's guarantees without the bank's filing an application for inclusion in such register within five working days following the date on which the federal executive body carrying out the functions of control and supervision in the sphere of customs affairs receives a notice from the Central Bank of the Russian Federation. Given that, the maximum sum of one banker's guarantee and the maximum sum of all simultaneously effective banker's guarantees issued by such bank for acceptance of said the guarantees by customs bodies within the term of implementation of the plan of participation of the Central Bank of the Russian Federation in the implementation of measures for prevention of the bankruptcy of that bank shall be defined equal to the maximum sum of one banker's guarantee and the maximum sum of all simultaneously effective banker's guarantees established for that bank before the acceptance of said guarantees by the customs bodies for the purposes of ensuring the payment of customs duties and taxes as of the date preceding the date of endorsement by the Board of Directors of the Central Bank of the Russian Federation of the plan of participation of the Central Bank of the Russian Federation in the implementation of measures for prevention of the bankruptcy of that bank or the date of removal of such bank from said register, depending on the date as of which the largest maximum sum of one banker's guarantee and the maximum sum of all the simultaneously effective banker's guarantees were established.

19. The notice specified in Part 18 of this article shall be sent by the Central Bank of the Russian Federation to the federal executive body carrying out the functions of control and supervision in the sphere of customs affairs within one month following the date of entry into force of this Federal Law.

20. The notice specified in Part 18 of this article shall comprise information on the fact and date of endorsement by the Board of Directors of the Central Bank of the Russian Federation in respect of the bank in accordance with by Federal Law No. 127-FZ of 26 October 2002 on Insolvency

(Bankruptcy) of the plan of participation of the Central Bank of the Russian Federation in the implementation of measures for prevention of the bank's bankruptcy and information on the fact and date of taking by the Board of Directors of the Central Bank of the Russian Federation of the decision on guaranteeing the continuous character of the bank's activities within the term of implementation of said plan.

21. For the purposes of meeting the international commitments of the Russian Federation the provisions of Item 8 of Part 18 of Article 36 of this Federal Law shall be applied with account being taken of the provisions of Article 7 of the Customs Convention on the A.T.A. Carnet for the temporary admission of goods of 6 December 1961, and Item 1 of Article 9 of Annex A "Annex Concerning Temporary Admission Papers (ATA Carnets and CPD Carnets)" to the Convention on Temporary Admission of 26 June 1990 in as much as it concerns the refund of advance payments to the Chamber of Industry and Commerce of the Russian Federation that carries out the functions of guaranteeing association in accordance with the terms of said international treaties of the Russian Federation. The refund of advance payments to the guaranteeing association shall be effectuated for each ATA carnet in accordance with the terms of said international treaties of the Russian Federation.

22. In respect of the legal entities available in the register of customs representatives as of 1 January 2018 having an non-discharged duty to pay customs duties, taxes, safeguard, anti-dumping and countervailing duties that had been discovered before 1 January 2018 but had discharged that obligations as of the date of entry into force of this Federal Law Subitem 2 of Item 1 of Article 403 of the Code of the Union in as much as it concerns said the duty is not applicable.

23. The legal entities available in the register of customs representatives as of 1 January 2018 having an non-discharged duty to pay customs duties, taxes, safeguard, anti-dumping and countervailing duties that had been discovered before 1 January 2018, apart from the one mentioned in Part 22 of this article, are subject to removal from the register of customs representatives in accordance with Subitem 2 of Item 1 of Article 403 of the Code of the Union.

24. The provisions of Paragraph 4 of Item 2.4 of Article 12 of Federal Law No. 171-FZ of 22 November 1995 on the State Regulation of the Production and Circulation of Ethyl Alcohol, Alcoholic Drinks and Alcohol-Containing Products and on Restricting the Consumption (Drinking) of Alcohol Products (in the wording of this Federal Law) extend to the cases of issue of federal special stamps and excise stamps with a 2-D barcode containing the identifier of unified state automated information system intended to keep record of the volume of output and circulation of ethyl alcohol, alcoholic and alcohol-containing products.

Article 393. Transitional Provisions on the Procedure for Taking a Decision on Extension of the Term for Placement of the Goods in Respect of Which the Customs Procedure of Export Has Been Applied under the Customs Procedure of Re-Import

1. Until the entry into force of the Commission's decision issued in accordance with Item 3 of Article 236 of the Code of the Union which is going to define another term for placement of goods under the customs procedure of re-import as compared with the term envisaged by Subitem 1 of Item 2 of Article 236 of the Code of the Union the extension of the term for re-import in respect of the categories of goods endorsed by a decision of the Commission shall be done in the procedure envisaged by this article.

2. For the purposes of extending the term for placement under the customs procedure of re-import of the categories of goods specified in Part 1 of this article the declarant shall do the following within 30 calendar days prior to the date of declaring of the goods to the customs body: file a substantiated inquiry drawn up in an arbitrary form in writing addressed to the federal executive body carrying out the functions of control and supervision in the sphere of customs affairs as containing a description of the circumstances of exportation of the goods to a destination outside the customs territory of the Union in accordance with the customs procedure of export.

3. The following documents shall be attached to the application:

- 1) a declaration concerning the goods that has been accepted by the customs body of the Russian Federation at the exportation of the goods to a destination outside the customs territory of the Union;

- 2) documents confirming the date of crossing of the customs border of the Union by the goods;
- 3) documents containing information on the operations of repair of the goods, if such operations have taken place in respect of the goods outside the customs territory of the Union.

4. The application for extension of the re-import term shall be considered by the federal executive body carrying out the functions of control and supervision in the sphere of customs affairs within 30 calendar days. If the declarant has not filed all the documents containing the information mentioned in Part 3 of this article the structural unit of the federal executive body carrying out the functions of control and supervision in the sphere of customs affairs whose competence encompasses the issues of application of customs procedures shall within 10 working days after the date of receiving the application notify the declarant in writing about the need for provision of additional documents containing said information. After the additional documents have been submitted to the federal executive body carrying out the functions of control and supervision in the sphere of customs affairs the application for extension of the term for re-import of the goods shall be considered within 15 working days after the date on which they were provided.

5. A decision on extension of the term for re-import of the goods shall be taken by the chief (the deputy chief) of the structural unit of the federal executive body carrying out the functions of control and supervision in the sphere of customs affairs whose competence encompasses the issue of application of customs procedures.

6. A decision on extension of the term for re-import of the goods shall be brought to the notice of the declarant and of the customs body in whose operating area the goods are going to be declared in accordance with the customs procedure of re-import.

7. In the event of refusal to extend the term for re-import of the goods a substantiated refusal in writing shall be sent to the declarant complete with the reasons for the refusal.

Article 394. Transitional Provisions on Agreements on the Application of a Centralised Procedure for the Payment of Customs Duties and Taxes

1. Until 1 January 2021 the payment of customs duties and taxes and other payments for the collection of which the customs bodies are responsible may be effectuated by payers with the conclusion of an agreement on the application of a centralised procedure for the payment of customs duties and taxes. The agreement on the application of a centralised procedure for the payment of customs duties and taxes may be concluded by a payer with the federal executive body carrying out the functions of control and supervision in the sphere of customs affairs in the cases specified in Part 2 of this article. Said agreement shall not contain the provisions whereby persons are relieved from the duty to observe the terms and conditions established by international treaties and acts in the sphere of customs regulation and/or the legislation of the Russian Federation on customs regulation, in as much as it concerns the completeness and proper timing of the making of customs payments, and also from the duty to observe customs procedures. The federal executive body carrying out the functions of control and supervision in the sphere of customs affairs may endorse the model form of an agreement on the application of a centralised procedure for the payment of customs duties and taxes.

2. An agreement on the application of a centralised procedure for the payment of customs duties and taxes between the federal executive body carrying out the functions of control and supervision in the sphere of customs affairs and the payer of customs duties and taxes shall be concluded:

- 1) if the sum of the customs duties and taxes paid in the year preceding the conclusion of said agreement exceeds 100,000,000,000 roubles;
- 2) if there is no indebtedness for the payment of customs duties and taxes;
- 3) if foreign-economic activity has been pursued for more than three years;
- 4) if the customs operations connected with the placement of goods under the customs procedure are effectuated at two and more customs bodies located in the operating regions of two and more regional customs directorates, or at the customs bodies designated by the federal executive body carrying out the functions of control and supervision in the sphere of customs affairs;
- 5) if within the one year preceding the conclusion of said agreement there were not administrative offences in the sphere of customs affairs envisaged by Articles 16.7 and 16.22

- the Code of Administrative Offences of the Russian Federation which have been committed twice or more times;
- 6) if the import and/or export of goods takes place at least once a month.

3. The agreement on the application of a centralised procedure for the payment of customs duties and taxes shall be concluded for the current calendar year. By agreement of the parties said agreement may be concluded for a shorter term.

4. If the goods in respect of which customs duties and taxes shall be paid under an agreement on the application of a centralised procedure payment of customs duties and taxes are being declared no reference is required in the declaration concerning the goods to payment documents acknowledging the payment of customs duties and taxes.

Article 395. On Amending the Federal Law on the State Regulation of the Production and Circulation of Ethyl Alcohol, Alcoholic Drinks and Alcohol-Containing Products and on Restricting the Consumption (Drinking) of Alcohol Products

The following amendments shall be made to Federal Law No. 171-FZ of 22 November 1995 on the State Regulation of the Production and Circulation of Ethyl Alcohol, Alcoholic Drinks and Alcohol-Containing Products and on Restricting the Consumption (Drinking) of Alcohol Products (in the wording of Federal Law No. 18-FZ of 7 January 1999) (Sobranie Zakonodatelstva Rossiyskoy Federatsii, 1995, No. 48, item 4553; 1999, No. 2, item 245; 2001, No. 53, item 5022; 2002, No. 30, item 3033; 2005, No. 30, item 3113; 2006, No. 1, item 20; 2007, No. 1, item 11; 2009, No. 52, item 6450; 2010, No. 15, item 1737; No. 31, item 4196; 2011, No. 27, item 3880; No. 30, item 4566; 2012, No. 26, item 3446; No. 31, item 4322; No. 53, item 7584; 2013, No. 30, item 4065; No. 44, item 5635; 2015, No. 1, item 43; No. 27, item 3973; 2016, No. 26, item 3871; No. 27, item 4193, 4194; 2017, No. 31, item 4827; 2018, No. 1, item 17):

- 1) Item 2.4 of Article 12 shall be supplemented with the following paragraph:

"Federal special stamps or excise stamps shall be handed out to applicants on presentation of copies of a document acknowledging that the state duty has been paid for the provision of the federal special stamps or excise stamps. Unless a copy of said document is provided by the applicant, the state body authorised by the Government of the Russian Federation, or the customs body shall check if such state duty has been paid by the applicant with the use of the information on the payment of state duties contained in the State Information System on State and Municipal Payments.";

- 2) in Article 19:

- a) in Item 7 the words "of the application and all the necessary documents" shall be replaced with the words "from the applicant of the documents filed for the purpose of getting the relevant licence";
- b) Subitem 6 of Item 9 shall be supplemented with the words", or the filing by the applicant of an incomplete set of the documents envisaged for the issuance of the relevant licence to pursue one of the types of activity connected with the production and circulation of ethyl alcohol, alcoholic and alcohol-containing products".

Article 396. On the Procedure for Application of Certain Provisions of the Federal Law on the State Regulation of the Production and Circulation of Ethyl Alcohol, Alcoholic Drinks and Alcohol-Containing Products and on Restricting the Consumption (Drinking) of Alcohol Products

1. From the date of official publication of this Federal Law the effect of the following shall be suspended through 30 September 2018: Paragraphs 11, 14-16 of Item 2 of Article 8, of Items 3.1 and 4 of Article 12 of Federal Law No. 171-FZ of 22 November 1995 on the State Regulation of the Production and Circulation of Ethyl Alcohol, Alcoholic Drinks and Alcohol-Containing Products and on Restricting the Consumption (Drinking) of Alcohol Products (Sobranie Zakonodatelstva Rossiyskoy Federatsii, 1995, No. 48, item 4553; 1999, No. 2, item 245; 2001, No. 53, item 5022; 2002, No. 30, item 3026; 2004, No. 45, item 4377; 2005, No. 30, item 3113; 2006, No. 1, item 20; 2007, No. 1, item 11; No. 31, item 3994; No. 49, item 6063; 2011, No. 30, item 4566; 2012, No. 53, item 7584;

2013, No. 30, item 4065; No. 44, item 5635; 2015, No. 1, item 43, 47; No. 27, item 3973; 2016, No. 26, item 3871; No. 27, item 4194; 2017, No. 31, item 4827; 2018, No. 1, item 17).

2. It is hereby established that after the date of official publication of this Federal Law through 30 September 2018 there shall be applicable the provisions of Paragraphs 11, 14 - 16 of Item 2 of Article 8, of Items 3.1 and 4 of Article 12 of Federal Law No. 171-FZ of 22 November 1995 on the State Regulation of the Production and Circulation of Ethyl Alcohol, Alcoholic Drinks and Alcohol-Containing Products and on Restricting the Consumption (Drinking) of Alcohol Products in the wording effective as of 30 June 2018.

3. From the date of official publication of this Federal Law through 30 September 2018 the information envisaged by Subitems 1-5 of Item 3.1 of Article 12 of Federal Law No. 171-FZ of 22 November 1995 on the State Regulation of the Production and Circulation of Ethyl Alcohol, Alcoholic Drinks and Alcohol-Containing Products and on Restricting the Consumption (Drinking) of Alcohol Products shall be provided in the Russian language.

Article 397. On Deeming Invalid, and on the Procedure for Applying Certain Provisions of the Federal Law on Customs Regulation in the Russian Federation

1. From the date of entry into force of this Federal Law Articles 1-85, Parts 1-7 and 9-13 of Article 86, Articles 87, 96-115, Parts 9-13 of Article 116, Articles 118 and 119, Parts 1-3 of Article 120, Articles 123-127, Part 1 of Article 128, Parts 2 and 3 of Article 129, Articles 130-146, 150-322.1 of Federal Law No. 311-FZ of 27 November 2010 on Customs Regulation in the Russian Federation (Sobranie Zakonodatelstva Rossiyskoy Federatsii, 2010, No. 48, item 6252; 2014, No. 48, item 6646; 2017, No. 31, item 4781; 2018, No. 1, item 20) shall be deemed invalid.

2. Part 8 of Article 86, Articles 88-95 of Federal Law No. 311-FZ of 27 November 2010 on Customs Regulation in the Russian Federation (Sobranie Zakonodatelstva Rossiyskoy Federatsii, 2010, No. 48, item 6252) shall be deemed invalid from 1 January 2020.

3. From the date of entry into force of this Federal Law and until 31 December 2019 the provisions of Part 8 of Article 86, Articles 88-95 of Federal Law No. 311-FZ of 27 November 2010 on Customs Regulation in the Russian Federation shall be applicable to the legal entities to which the status of authorised economic operator was assigned in accordance with the Customs Code of the Customs Union and the legislation of the Russian Federation on customs affairs.

4. From the date of entry into force of this Federal Law the provisions of Part 1 of Article 129 of Federal Law No. 311-FZ of 27 November 2010 on Customs Regulation in the Russian Federation in respect of collection of customs fees are not applicable.

5. From the date of commencement of application of the provisions of Articles 28 and 30, Parts 5 and 6 of Article 34, Articles 35, 36, 42, 44, 45, 67-70 of this Federal Law the following shall not be applicable: the provisions of Parts 1-8 and 14-16 of Article 116, Article 117, Parts 4 and 5 of Article 120, Articles 121 and 122, Parts 2 and 3 of Article 128, Part 1 of Article 129 in respect of refund of customs fees, and Articles 147-149 of Federal Law No. 311-FZ of 27 November 2010 on Customs Regulation in the Russian Federation.

Article 398. Procedure for Entry into Force of This Federal Law

1. This Federal Law shall enter into force upon the expiry of 30 days after the date of its official publication, except for the provisions for which other dates for entry into force are established by this article.

2. Article 396 of this Federal Law shall enter into force from the date of official publication of this Federal Law.

3. Part 24 of Article 392 and Article 395 of this Federal Law shall enter into force on 1 October 2018.

4. Subitems "c" and "d" of Item 4 of Part 6 of Article 380 of this Federal Law shall enter into force upon the expiry of 180 days after the date of entry into force of this Federal Law.

5. Chapters 25 and 64 of this Federal Law shall enter into force on July 1, 2019.

6. Item 6 of Part 3 of Article 55 of this Federal Law shall enter into force upon the expiry of 120 days after the date of entry into force of this Federal Law.

7. Information on the declarants whose aggregate sum of the duty to pay federal taxes and customs payments, safeguard, anti-dumping and countervailing duties discharged for 2015, 2016 and 2017 is at least 7,000,000,000 roubles, and also on the aggregate value of these persons' assets shall be brought to the notice of the customs bodies by the federal executive body carrying out the functions of control and supervision in the sphere of customs affairs upon the expiry of four months after the date of entry into force of this Federal Law. Until the date of entry into force of Item 6 of Part 3 of Article 55 of this Federal Law a security for execution of the duty to pay customs duties and taxes shall not be provided in cases when the customs body has grounds to believe that the undertakings assumed in respect of it are going to be honoured.

8. The provisions of Articles 28, 30, Parts 5 and 6 of Article 34, Articles 35, 36, 42, 44, 45, 67-70 of this Federal Law shall be applicable from the date of entry into force of the international treaty of the Russian Federation envisaging the making of amendments to Annexes Nos 5 and 8 to the Treaty on the Union.

9. The provisions of Section II of this Federal Law in as much as it concerns the organisation of electronic interaction of the customs bodies and the payers shall be applicable from 1 January 2019.

10. The provisions of Part 2 of Article 264 of this Federal Law on electronic form of consultancy shall be applicable from 1 January 2020.

11. The provisions of Parts 1-4 of Article 300 of this Federal Law on the filing of a complaint in respect of a decision, action (omission) of customs bodies in the sphere of customs affairs in electronic form shall be applicable from 1 January 2022.

President of the Russian Federation

V. Putin

The Kremlin, Moscow
August 3, 2018
No. 289-FZ

APPROVED
by Decision of the Collegium
of the Eurasian Economic Commission
No. 283 of 20 December 2012

**The Rules of Application of Methods on Determination of Customs Value of Goods
According to the Transaction Value of Imported Goods (Method 1)**

I. General Provisions

1. These Rules shall be used in the application of the Method on determination of the customs value of goods according to the transaction value of imported goods (Method 1), established by Article 4 of the Agreement on the Determination of Customs Value of Goods, Transferred Across Customs Border of the Customs Union of 25 January 2008 (hereinafter: Agreement).

2. These Rules are based on the provisions of the Agreement, the Agreement on Implementation of Article VII of the General Agreement on Tariffs and Trade 1994, including the Interpretative Notes thereto, as well as the materials of the Technical Committee on Customs Valuation of the World Customs Organization with the aim to ensure a uniform application of the Method 1.

3. The customs value of goods imported into the common customs territory of the Customs Union (hereinafter: the customs territory of the Customs Union), in accordance with paragraph 1 of Article 4 of the Agreement shall be the transaction value, that is the price actually paid or payable for the goods when sold for export to the customs territory of the Customs Union and adjusted in accordance with the provisions of Article 5 of the Agreement provided that the conditions specified in paragraph 1 of Article 4 of the Agreement are met.

Sale of goods for export to the customs territory of the Customs Union means that the goods are subject of contract of sale in accordance with the foreign economic agreement (contract) (hereinafter: sale and purchase transaction).

4. Price actually paid or payable is the total payment made or to be made by the buyer to seller directly or other person for the benefit of the seller. In this case, the payment need not necessarily take the form of a transfer of money and payment may be made by way of letters of credit or negotiable instruments (shares, bonds, checks, ordinary or exchanged bill, order, warrant, certificate, etc.). At the conclusion of transactions by related parties, payments between the seller and the buyer may be carried out without the actual funds transfer, which is confirmed by accounting documents.

These payments may be made not only directly, that is, directly to the seller, but also indirectly, to the third party that is for the benefit of the seller, for example, by discharging all or part of the debts of the seller.

Activities undertaken by the buyer on the buyer's own account, other than those for which an adjustment is provided in Article 5 of the Agreement, are not considered to be an indirect payment, even though they might be regarded as of benefit to the seller and the costs of such activities shall not be added to the price actually paid or payable in determining the customs value of the imported goods.

5. As a basis for determining the customs value of imported goods in respect of which at the date of registration of the declaration of goods by the customs body the price has not been actually paid, the payable price for the goods in accordance with the sale and purchase transaction shall be used.

II. Conditions of Use of the Method 1

6. In cases where imported goods are not subject of contract of sale, the Method 1 shall not be applied for the purpose of determining the customs value.

In particular, such cases might be when importing goods into the customs territory of the Customs Union:

-
- by gratuitous contracts, especially by deeds of gift, gratuitous supply (for example, the contract of gratuitous supply of advertising, exhibition samples);
 - by lease contracts;
 - by intermediary contract, especially under the commission agreement, consignment agreement, agency agreement that are not contain the price at which goods are sold for export to the customs territory of the Customs Union;
 - by loan agreements, trade credit, for which the goods or equivalent of the goods returned to the owner;
 - for the examination, assessment (confirmation) of compliance (including research, testing, checking, experimentation, and display the properties and characteristics);
 - as a contribution to the charter capital (fund).

7. The customs value of imported goods in accordance with paragraph 3 of Article 2 and paragraph 3 of Article 5 of the Agreement shall be determined by the Method 1 under the availability of reliable, quantifiable and documented information, including the information needed to confirm the price actually paid or payable, and implementation of additional charges to this price.

8. The customs value of imported goods shall be determined by the Method 1 under the following conditions provided in paragraph 1 of Article 4 of the Agreement:

- a) absence of restrictions on the rights of the buyer for the use and disposal of goods.

Thus, there may be a transaction under which the customer is limited in its rights to these goods despite the fact that he is a new owner of the goods.

Restrictions on the rights of the buyer for the use and disposal of imported goods shall not preclude the application of the Method 1, if such restrictions:

- are set by a joint decision of the Customs Union's Bodies;
- limit the geographical area in which the goods may be resold;
- do not significantly influence the value of the goods.

Example: The seller requires that the buyer will not sell cars or will not show them until the date specified as the launch of sales of the model. This restriction does not significantly influence the value of cars, so the Method 1 is applicable.

In all cases, when the result of the analysis of this transaction revealed the presence of restrictions on the rights of the buyer for the use and disposal of imported goods, the main criterion for determining the applicability of the Method 1 shall be the nature (entity) of this restriction and its influence on the price actually paid or payable for such goods. The Method 1 is applicable if the restriction had no influence on the price or the extent of this influence is insignificant, which is confirmed with documentary proof;

- b) the sale of imported goods or their price are not subject to some conditions or consideration for which a value cannot be determined quantitatively with respect to the goods.

The Method 1 shall not be applied if the sale and purchase transaction provides a condition that affects the sale or price of imported goods but determination and confirmation with documentary proof of its quantitative (i.e., in terms of value) effect on the price of these goods are not possible.

In particular, the implementation of the sale and purchase transaction may provide the following:

- the seller sets the price for the imported goods under condition that the buyer will also purchase other goods in specified quantities;
- the price determination of the imported goods depends on the price (prices) at which the buyer of the imported goods sells other goods to the seller of the imported goods
- the set of price is based on the form of payment, not related to the imported goods, such as when the imported goods are semi-finished goods, which are provided by the

- seller under condition that the seller gives the buyer a certain number of finished products;
- the set of price of the imported goods depends on certain services provided by the buyer to the seller.

In such cases, the price of imported goods shall be affected by specific conditions of individual character that are specific to a particular sale to the buyer. Thus, there is some deviation from the normal trade practices in a free, competitive market of the goods.

If it is possible to determine the value of the deal, it is necessary to carry out an appropriate adjustment to the price actually paid or payable in the calculation of the customs value of imported goods. In this case the Method 1 is applicable.

The conditions related to the production or marketing of the imported goods, does not exclude the use of the Method 1, including the case if the buyer provides to the seller design documents carried out in the customs territory of the Customs Union, or the marketing of the imported goods at their own expense (including pursuant to the agreement with the seller) and marketing costs are not included in the price of the transaction;

- c) no part of the income or proceeds of any subsequent resale, disposal or use of the goods by the buyer will accrue directly or indirectly to the seller, unless an appropriate adjustment can be made in accordance with the provisions of Article 5 of the Agreement.

Thus, the conditions of the sale and purchase transaction may stipulate that the buyer shall transfer to the seller a part of the proceeds of the subsequent resale of the imported goods.

If this condition is stipulated in such a way that it is possible to define in terms of value the amount to be transferred to seller of imported goods, and make the appropriate additional charge to the price actually paid or payable, the Method 1 shall be applied. The Method 1 shall not be applied if determination in terms of value of amount to be transferred is not possible (for example, set a percentage of the estimated income, which value is unknown at the date of registration of the declaration of goods);

- d) the buyer and seller are not related, or where the buyer and seller are related, that the transaction value is acceptable for customs purposes under the provisions of paragraphs 4, 4.1 and 4.2 of Article 4 of the Agreement.

The buyer and seller shall be considered as related if in accordance with paragraph 1 of Article 3 of the Agreement specified persons satisfy at least one of the following conditions:

- they are officers or directors of one another's businesses; they are legally recognized partners in business, that is bound by contractual relations, act for profit and jointly bear the costs and losses associated with the implementation of joint activities;
- they are employers and an employees, servants;
- any person directly or indirectly owns, controls or holds 5% or more of the outstanding voting shares of both of them;
- one of them directly or indirectly controls the other;
- both of them are directly or indirectly controlled by a third person;
- together they directly or indirectly control a third person;
- are relatives or members of the same family.

The term "person" includes both juridical and natural persons.

Determination of the influence of the relationship between the seller and the buyer on the price actually paid or payable for the imported goods shall be carried out in accordance with Section IV of these Rules.

III. Additional charges to the price actually paid or payable for the imported goods

9. In determining the customs value of imported goods by the Method 1 there shall be added to the price actually paid or payable for the imported goods:

- a) The following, to the extent that they are incurred by the buyer but are not included in the price actually paid or payable for the imported goods:
- remuneration to intermediaries (agents) and brokers fees, except fees for the purchase, paid by the buyer to the agent (intermediary) for providing services of its representation abroad related to the purchase of the imported goods;
 - cost of containers which are treated as being one for customs purposes with the goods in question;
 - cost of packing whether for labour or materials;
- b) value, apportioned as appropriate, of the following goods and services where supplied directly or indirectly by the buyer free of charge or at reduced cost for use in connection with the production and sale for export of the imported goods to the customs territory of the Customs Union, to the extent that such value has not been included in the price actually paid or payable:
- Raw materials, materials, components, semi-manufactured goods and similar goods incorporated in evaluated (imported) goods;
 - Tools, dies, moulds and similar goods used in the production of evaluated (imported) goods;
 - Materials consumed in the production of evaluated (imported) goods;
- Engineering, development, engineering and construction works, artwork, design, drafts and sketches undertaken outside the customs territory of the Customs Union and necessary for the production of evaluated (imported) goods.
- c) value of any part of the proceeds of any subsequent resale, disposal or use of the imported goods that accrues directly or indirectly to the seller.
- d) cost of transport (transportation) of goods to the airport, port or other place of entry into the customs territory of the Customs Union;
- e) cost of handling goods and other operations associated with the transport (transportation) to the airport, port or other place of entry into the territory of the Customs Union;
- f) cost of insurance related to the operations mentioned in subparagraph "d" and "e" of this paragraph.
- g) royalties and licence fees (including payments for patents, trademarks, copyrights) related to the imported goods that the buyer must pay or will have to pay, either directly or indirectly, as a condition of sale of the imported goods, to the extent that such royalties and fees are not included in the price actually paid or payable.

10. In the apportionment of the price of the elements referred to in the third paragraph of subparagraph "b" of paragraph 9 of these Rules, the value of the elements and the method of apportionment of value of imported goods shall be taken into account. The apportionment of these elements should be made in a reasonable manner appropriate to the circumstances depending on the availability of documents by the declarant (customs representative) and in accordance with generally accepted accounting principles.

Concerning the value of the element, if the importer acquires the element from the seller not related to the importer at a given cost, the value of the element is that cost. If the element was produced by the importer or by a person related to the importer, its value would be the cost of producing it. If the element had been previously used by the importer, regardless of whether it had been acquired or produced by such importer, the original cost of acquisition or production would have to be adjusted downward to reflect its use in order to arrive at the value of the element. Once a value has been determined for the element, it is necessary to apportion that value to the imported goods in one of the following ways:

- value might be apportioned to the first shipment of the imported goods;
- value of the elements might be apportioned over the number of units produced up to the time of the first shipment;
- value of elements might be apportioned over the entire elements sold in accordance with the conditions of the sale and purchase transaction.

Example: The buyer provides the producer with a mould to be used in the production of goods and contracts with the producer to buy 10,000 units of goods. By the time of arrival of the first shipment of imported goods of 1,000 units the producer has already produced 4,000 units of goods. In this case the value of the mould shall be apportioned either on 1,000 or 4,000 or 10,000 units of goods.

11. In determining the additional charge for goods and services referred to in the fifth paragraph of subparagraph "b" of paragraph 9 of these Rules the data contained in the accounting documents of the buyer shall be used, provided that the data is in accordance with generally accepted accounting principles as far as possible.

For those elements supplied by the buyer which were purchased or leased by the buyer, the addition would be the cost of the purchase or the lease. No addition shall be made for those elements available in the public domain, i.e. in state or municipal ownership, other than the cost of obtaining copies of them. The ease with which it may be possible to calculate the values to be added will depend on a particular firm's structure and management practice, as well as its accounting methods

Example: The organization imports into the customs territory of the Customs Union, a variety of goods from Germany, France and the UK. For the production of goods design centre of the organization, located outside the customs territory of the Customs Union, the patterns are available free of charge for use in the manufacture of these goods to organizations in Germany, France and the UK. At the same time accounting policy design centre allows the organization to provide the importing cost data patterns for each product separately. In this case, the additional charge to the price actually paid or payable for the goods shall be made on the basis of data received from the design centre.

In another case, the accounting policy design centre allows us to provide information on the total costs without reference to individual goods. In this case, additional charge in respect of imported goods shall be based on the total cost design centre for all products, which are used in the manufacture of patterns design centre, apportioned on the basis of unit price.

Variations in the above circumstances will, of course, require different factors to be considered in determining the proper method of allocation. In cases where the production of the element in question involves a number of countries and over a period of time, the adjustment should be limited to the value actually added to that element outside the customs territory of the Customs Union.

12. In determining the customs value of imported goods additions to the price actually paid or payable, not specified in paragraph 9 of these Rules, shall not be added.

IV. Determination of the influence of the relationship between the seller and the buyer on the price actually paid or payable for the imported goods

13. Information about the relationship between the seller and the buyer, as well as its influence on the price actually paid or payable, shall be declared by the declarant (customs representative) in the declaration of customs value in accordance with the Order of declaration of customs value of goods, approved by Decision of the Commission of the Custom Union No. 376 "On Orders of Declarations, Control and Adjustment of the Customs Value of Goods" of 20 September 2010. The fact that the buyer and the seller are related shall not in itself be grounds for regarding the transaction value as unacceptable for the purposes of determination of the customs value of goods. In order to confirm the absence of the influence of the relationship between the seller and the buyer on the price actually paid or payable, the declarant (customs representative) may submit in the declaration process the documents and information, which reflect the circumstances surrounding the sale in accordance with paragraph 4.1 of Article 4 of the Agreement, or documents and information demonstrating that the transaction value of imported goods closely approximates to one of the test values specified in paragraph 4.2 of Article 4 of the Agreement.

14. If in the process of customs control of the customs value of goods stated in the customs declaration, the customs body has not found signs of influence of the relationship between the seller and the buyer on the price actually paid or payable which are the grounds for regarding the transaction value as unacceptable for the purposes of determining the customs value of goods, in

the absence of other signs of unreliable determination of the customs value of the goods, the transaction value is accepted as the customs value of goods.

15. If in the process of customs control of the customs value of the goods stated in the customs declaration, the customs body has found signs of the influence of the relationship between the seller and the buyer on the price actually paid or payable, and documents and information which reflect the circumstances surrounding the sale submitted by the declarant (customs representative) do not eliminate such found signs, the declarant (customs representative) has the right to submit documents and information confirming that the transaction value of imported goods closely approximates to one of the test values.

16. If the declarant (customs representative) proves that the value of the transaction closely approximates to one of the test value, the customs bodies shall not require from the declarant (customs representative) to provide the documents and information, which reflect the circumstances surrounding the sale, in order to prove the absence of the influence of the relationship between the seller and the buyer on the price actually paid or payable for the imported goods. Conversely, if submitted by the declarant (customs representative) documents and information reflecting the circumstances surrounding the sale confirm the absence of the influence of the relationship between the seller and the buyer on the price actually paid or payable for the imported goods, the customs body shall not require from the declarant (the customs representative) an evidence that the transaction value closely approximates to one of the test values.

Proof of the absence of the influence of relationship between the seller and the buyer on the price actually paid or payable for the imported goods on the basis of examination of the circumstances surrounding the sale

17. In order to determine the influence of the relationship between the seller and the buyer on the price actually paid or payable for the imported goods, customs body shall examine and analyse the circumstances surrounding the sale, including the way in which the buyer and seller organize their commercial relations and the way in which the price in question was arrived at.

18. To confirm the absence of influence of the relationship between the seller and the buyer on the price actually paid or payable, the declarant (customs representative) shall provide the documents and information demonstrating, for example, that:

- a) considered price had been settled in a manner consistent with the normal pricing practices of the industry in question;
- b) considered price had been settled with the way the seller settles prices for sales to buyers who are not related to the seller;
- c) considered price is adequate to ensure recovery of all costs plus a profit which is representative of the seller's overall profit realized over a representative period of time (for instance, on an annual basis) in sales of goods of the same class or kind.

19. If in the result of the analysis the customs body has found that the buyer and the seller, being related parties, buy from and sell to each other on the same conditions, including the comparable prices (i.e. prices at the same level) as if they were not related persons, this fact is evidence that the relationship between the seller and the buyer did not influence the price actually paid or payable. In this case, the transaction value shall be acceptable for the purposes of determining the customs value of goods.

Proof of the absence of the influence of relationship between the seller and the buyer on the price actually paid or payable for the imported goods with the use of the test values

20. In order to prove the absence of the influence of relationship between the seller and the buyer on the price actually paid or payable for the imported goods, the declarant (customs representative) shall provide the documents and information demonstrating that the transaction value of imported goods closely approximates to one of the following test values occurring at or about the same time in which the imported goods crossed the customs border of the Customs Union:

-
- a) transaction value in sales to unrelated buyers of identical or similar goods for export to the customs territory of the Customs Union. In this subsection the term "related persons" is used according to the definition established in paragraph 1 of Article 3 of the Agreement;
 - b) customs value of identical or similar goods as determined under Article 8 of the Agreement;
 - c) customs value of identical or similar goods as determined under Article 9 of the Agreement.

21. Paragraph 20 of the Rules provides the opportunity for the declarant (customs representative) to demonstrate that the transaction value closely approximates to the test values, previously accepted by the customs body and therefore is acceptable for the determination of the customs value of the goods according to the Method 1.

If the customs body has already sufficient information that one of the test values closely approximates to the value of the transaction, it shall not request from the declarant (customs representative) additional information demonstrating that the transaction value closely approximates to this test value.

22. When using the test values to proof the absence of the influence of relationship between the seller and the buyer on the price actually paid or payable for the imported goods, it should be kept in mind that between compared values some differences are allowed. Thus, in determining whether the transaction value of the imported goods closely approximates to the test value, it should be noted that for one type of goods a small (insignificant) difference in the price might be unacceptable, whereas for the other type of goods a large (significant) difference in the price might be acceptable, i.e. in determining the degree of closeness of the transaction value of the imported goods to the test value it shall be assessed in particular, whether the difference in the price of goods is significant in commercial relations.

23. Since it is not possible to establish a uniform standard to all cases of determining the degree of closeness of the transaction value of the imported goods to the test value, it is necessary to take into account the influence of different factors in each case, including:

- a) nature of the goods.

The goods the price of which depends on the value of other goods (for example, the price of jewellery depends on the price of precious metals and precious stones made of them), the price difference might be substantial.

For certain types of goods small differences in specifications might substantially influence their price.

Example 1: Two computers can perform the same functions, but one of them has a capacity 512 MB of RAM, and the other 2 GB, as a result their price will be significantly different.

It should be noted that some goods have a quickly updated product range, but at the same time, they can be on the market for a long time. Thus, the longer these products are on the market, the lower the price. These products include mobile phones, computers, laptops, computer or video games, etc.;

- b) season in which the goods are imported, and the time of sale of goods.

Example 2: Vegetables, fruits, and flowers are sold at prices lower in the season than in other periods, and the price is more expensive in the pre-holiday period.

In the case of clothing and sports equipment situation is reversed. Thus, the prices of winter clothes and sports equipment (for example, skis, skates) at the beginning of winter i.e. in the season are higher than the prices for the same products in the summer.

The time of sale of goods can also influence the price. This refers to some goods sold in the market or auction (such as perishable goods), because the price of such goods in the morning can be higher than the price of the same goods in the evening, due to the change in status of goods;

c) conditions of implementation of sale and purchase transaction.

In the analysis of the conditions of implementation of sale and purchase transaction it is necessary to examine any differences:

- in the commercial level of sales. When taking into account information about the differences in the commercial level of sales, it is necessary to take into account the position occupied by the buyer in the sale of goods, in particular whether the buyer assumes the subsequent wholesale distribution of goods, the subsequent retail sale of goods or use of the goods for their own use. Moreover, it is necessary to take into consideration the position occupied by the seller on the market of these goods, i.e., whether the goods were sold directly by the manufacturer, wholesaler, authorized dealer and so on;
- in the amount of goods. The unit price might be set according the amount of goods purchased by the buyer;
- costs usually incurred by the seller in sales if the seller and the buyer are not related persons, compared with the costs that is not incurred by the seller in sales if the seller and the buyer are related persons;
- in terms of payment, i.e. whether the buyer pays for goods in advance (makes an advance payment before receipt of the goods) or to pay for goods after receiving (i.e., there is a subsequent payment);
- in discounts made by the seller to the buyer due to their long-term relationships;

d) additional charges referred to in Article 5 of the Agreement. For example, the differences in the costs for containers and packing: estimated goods are imported into the customs territory of the Customs Union in rented (returnable) containers, and the goods used for the comparison are in the purchased container; therefore, the transaction value in the sale of the mentioned goods might be different.

24. Declarant (customs representative) if necessary, may submit the documents demonstrating the amount of difference between the transaction value and the test value, due to differences in factors, influence of which is taken into account in determining the degree of closeness of the transaction value of the imported goods to the test value.

25. If the declarant (customs representative) demonstrate that the transaction value closely approximates to one of the test value, the transaction value shall be accepted as acceptable for the purposes of determining the customs value of goods and the customs value of goods shall be determined by the Method 1.

In accordance with paragraph 6 of Article 4 of the Agreement the test values shall be used by the initiative of the declarant (customs representative) for the purpose of comparison only and cannot be used as a basis for determining the customs value of the goods.

APPROVED
by Decision of the Collegium of
the Eurasian Economic Commission
No. 202 of 30 October 2012

**The Rules of Application of Methods on Determination of Customs Value of Goods
According to the Transaction Value of Identical Goods (Method 2) and According to the
Transaction Value of Similar Goods (Method 3)**

I. General provisions

1. These Rules shall be used in the application of the methods on determination of customs value of goods established by Articles 6 and 7 of the Agreement on the Determination of Customs Value of Goods, Transferred Across Customs Border of the Customs Union of 25 January 2008 (hereinafter: Agreement).
2. These Rules are based on the provisions of the Agreement, the Agreement on Implementation of Article VII of the General Agreement on Tariffs and Trade 1994, including Interpretative Notes thereto, as well as the materials of the Technical Committee on Customs Valuation of the World Customs Organization in order to ensure a uniform application of the methods on determination of customs value of goods according to the transaction value of identical goods (Method 2) and according to the transaction value of similar goods (Method 3).
3. The order and conditions for determining the customs value of goods imported into the common customs territory of the Customs Union (hereinafter: the customs territory of the Customs Union) according to the Method 2 and the Method 3 are similar, except that in the application of one method information about identical goods are used, and in the application of the other - about similar goods. As a result, the term "identical or similar goods" is used in these Rules, as appropriate.
4. In determining the customs value of goods according to the Method 2 or the Method 3, the transaction value of identical or similar goods are used respectively.

Transaction value of identical or similar goods is the customs value of goods that has been previously determined under Article 4 of the Agreement and accepted by the customs body.

5. In the case of application of the Method 2 or the Method 3 in accordance with paragraph 1 of Article 2 of the Agreement consultation between the customs body and the declarant (customs representatives) can be held for justified choice of the cost basis for determining the customs value of goods according to one of these methods.

During consultations between the customs body and the declarant (customs representative) the requirement of commercial secret must be complied, as stipulated in paragraph 1 of Article 2 of the Agreement.

II. Identical and similar goods

6. Paragraph 1 of Article 3 of the Agreement stipulates that:
 - identical goods - goods which are the same in all respects, including physical characteristics, quality and reputation. Minor differences in appearance shall not constitute grounds for recognition of goods as non-identical, if in other respects these goods meet the requirements of this paragraph and the fourth paragraph of this provision;
 - similar goods - goods that are not identical in all respects, but have similar characteristics and consist of similar components, made of the same materials, allowing them to perform the same functions as estimated (imported) goods, and to be commercially interchangeable. In determining whether the goods are similar, such factors as quality, reputation and existence of a trademark shall be considered;
 - goods shall not be regarded as identical or similar, if they are not made in the same country as estimated (imported) goods, or if engineering, development, artwork, design work, and plans and sketches, and other similar work were carried out in relation to these goods in the customs territory of the Customs Union. The term "produced" in relation to goods also means

"grown", "mined", "manufactured" (including through the goods installation, assembly or disassembly)." Identical or similar goods produced by a different person other than the manufacturer of estimated (imported) goods, shall be taken into account only when there are no identical or similar goods of the same manufacturer, or the available information is not considered to be acceptable.

Example 1: Two identical cars in all respects (the same brand, the same configuration, etc.), but that differ in colour, which is a discrepancy in terms of appearance, are imported into the customs territory of the Customs Union.

If the discrepancy in colour did not affect the price of goods, the discrepancy can be attributed to marginal differences and cars shall be recognized identical. However, if unique colours, airbrush, art toning, etc. were used during a painting of one of the cars under consideration, which had a significant influence on the price, these cars cannot be considered identical.

Example 2: Different buyers imported steel sheets of one brand, made of carbon steel, the same according to the accuracy of rolling of the material status and the edge type into the customs territory of the Customs Union, but they are to be used for different purposes.

Despite the fact that one buyer intends to use the sheets in the manufacture of car bodies, and the other - in the manufacture of stoves, these steel sheets shall be considered identical.

Example 3: Identical cotton in all respects of the same manufacturer is imported into the customs territory of the Customs Union by two buyers in the same amount, but at different prices. It was found that one of the buyers concluded a long-term contract with the manufacturer, providing repeated goods delivery, and the second buyer - a contract on a one-time goods delivery. Given these circumstances, the manufacturer fixes different prices for these buyers. Thus, the difference in the price of imported cotton fabric is caused by the difference in commercial levels of sales.

In this case, cotton fabric imported by a buyer will be identical to cotton imported by another buyer. However, in accordance with paragraph 1 of Article 6 of the Agreement the transaction value should be adjusted in light of differences in commercial levels of sales.

Example 4: Two lots of women's dresses are imported into the customs territory of the Customs Union. Dresses from both lots are similar in appearance (one style), sewn on one sample of the same quality, 100% pure silk, but have different sizes and colours. In addition, the dresses from one lot were produced under the famous fashion brand and dresses from the other lot were not.

In this case, a significant factor in determining the identity of the goods is the presence of the famous fashion brand, which affects the reputation of the product on the market. Name of a famous fashion designer provides for a different level of prices and other market unlike the dresses of the second lot, produced under the not so famous fashion brand. In this regard, dresses from the first lot and dresses from the second lot cannot be considered identical or similar.

Example 5: Rubber tires, identical in type (winter tires), size, speed rating, load index, made by two different manufacturers in the same country are imported into the customs territory of the Customs Union. However, each manufacturer has its own trademark. However, the tires produced by these manufacturers are made in accordance with the same standard, have the same quality, the same reputation in the market and are used for the production of cars in the customs territory of the Customs Union.

Due to the fact that these rubber tires are manufactured under different trademarks, they are not identical in all respects and cannot be considered as identical. However, the rubber tires have the same characteristics and the same reputation in the market, which gives them the ability to perform the same functions and to be commercially interchangeable. Thus, given the fact that rubber tires are manufactured in accordance with the same standard, of the same material and enjoy the same reputation in the market and are commercially interchangeable, they can be considered similar.

Example 6: Regular sodium peroxide for bleaching and special sodium peroxide (special quality) for laboratory studies are imported into the customs territory of the Customs Union. Special sodium peroxide is made of highly purified powdered form ingredients and therefore the price of special sodium peroxide is higher than the price of regular sodium peroxide. Regular sodium peroxide cannot be used instead of the special peroxide solution, as the level of purification of regular sodium peroxide is not suitable for use in the laboratory.

Whereas the goods are not the same in all respects, they cannot be considered as identical goods.

Due to the high prices of special sodium peroxide it is inappropriate to use it for bleaching, and the regular sodium peroxide is not suitable for use in the laboratory. Therefore, despite the fact that both types of sodium peroxide have similar characteristics and composition of the components, they are not commercially interchangeable goods. Thus, the regular sodium peroxide and a special sodium peroxide cannot be considered similar goods.

When making the decision to classify goods as identical or similar it is necessary to distinguish between the terms "the country in which the goods are produced" and "country of origin", as an important factor to recognize the goods as identical or similar is the country where the goods are produced, and not a country which is recognized as the country of origin in accordance with the rules for determining the country of origin of goods (Article 58 of the Customs Code of the Customs Union). The coincidence of the country in which the goods are produced, and their country of origin is more common than the situation when the country in which the goods are produced is not the country of origin, recognized as such in accordance with the rules for determining the country of origin of goods.

Example 7: Two cars are imported into the customs territory of the Customs Union, one of which is assembled at the plant in Turkey from components and assemblies, manufactured in Germany, and the other is made at the plant in Germany.

Car assembly operations in this case do not meet the criteria for sufficient processing. In this regard, the country of origin of the car, assembled in Turkey, is Germany and a country of manufacture is Turkey. Thus, whereas these vehicles are produced in different countries (one in Turkey and one in Germany), they are neither identical nor similar.

III. Conditions of application of the Method 2 and the Method 3

7. The customs value of goods imported into the customs territory of the Customs Union can be determined according to the Method 2, when the customs value cannot be determined according to the transaction value of imported goods (Method 1), as follows:

- a) when there are no sale and purchase transaction and the price actually paid or payable for the imported goods (goods are transported across the customs border of the Customs Union under the agreement, other than a contract of sale, for example under the gratuitous contract, the lease contract which fixes a monthly lease fee for the use of the product for a certain period of time) (paragraphs 1 and 2 of Article 4 of the Agreement);
- b) when at least one of the conditions of application of method 1 imposed by paragraph 1 of Article 4 of the Agreement is not fulfilled;
- c) when there is no reliable, quantifiable and documentary information about the customs value of goods, including the information required to confirm the price actually paid or payable, and the implementation of additional charges to the price actually paid or payable (paragraph 3 of Article 2 of the Agreement).

8. The customs value of goods imported into the customs territory of the Customs Union can be determined according to the Method 3, when their customs value cannot be determined according to the Method 1 and the Method 2 (for example, there is no information on the transaction value of identical goods or no documentary information confirming the validity and value adjustment accuracy that takes into account the differences in commercial levels of sales and/or in quantities of identical goods).

9. According to paragraph 1 of Article 6, paragraph 1 of Article 7 of the Agreement in determining the customs value of estimated (imported) goods according to the Method 2 or Method 3, the transaction value of identical or similar goods sold for export to the customs territory of the Customs

Union and imported into the customs territory of the Customs Union at or about the same period of time, as estimated (imported) goods, but not earlier than 90 calendar days before the importation of the estimated (imported) goods should be taken as a basis.

Thus, the Agreement does not specify the period of time when identical or similar goods to be sold and imported into the customs territory of the Customs Union, but defines it as "at or about the same period of time".

As "at or about the same period of time" for the application of the Method 2 and the Method 3 a period of time not exceeding 90 calendar days before the importation of the estimated (imported) goods into the customs territory of the Customs Union shall be considered. In order to determine such period of time, importation date of estimated (imported) goods should be the date of arrival of goods into the customs territory of the Customs Union.

Fulfilment of the condition of identical or similar goods importation into the customs territory of the Customs Union within 90 calendar days before the importation of estimated (imported) goods does not entail automatic acceptance of the transaction value of identical or similar goods as the customs value of estimated (imported) goods. In this case, in the choice of "at or about the same period of time", a period of time when the prices for estimated (imported) goods and for identical or similar goods are similar should be considered, i.e. market conditions of these goods should be considered.

In determining "at or about the same period of time" such factors as type and nature of the goods, a season of the import of the estimated and identical or similar goods, and trade practice (e.g., comparative value in the period of both high and falling demand for the goods) should be considered. Thus, for a time the price of goods changes with the change of supply and demand, or due to the obsolescence of the goods (the release of more modern and technically advanced goods), or due to changes in fashion for some goods, or due to the seasonal nature of the goods (e.g., the price for apples in late summer and the price for the same apples in winter), etc.

Based on the form and nature of the goods "at or about the same period of time" should be determined individually in each case taking into account the specific circumstances. Thus, seasonal goods should be considered in relation to the time of year (summer clothes collection, harvest time, etc.), technical goods (computers, monitors, TVs) – as applied to technical progress: the emergence of new, improvement and major distribution of current technology, etc.

Example: In the production of automobile batteries lead represents a large part of the cost of the finished product, which has a stable price on the world market. If the fluctuations in the price of lead are insignificant, the time period for the application of the Method 2 or the Method 3 may not be limited to the rigid framework (with comparable technical and functional characteristics of the batteries). However, if the price of lead will largely increase or decline, then in determining "at or about the same period of time" for the application of the Method 2 or the Method 3 the period of time should be taken into account when prices, in particular for lead, were comparable.

Thus, "at or about the same period of time" means the time period with the same (similar) situation on market of the goods with a stable market condition.

10. The Method 2 or the Method 3 do not apply if there is no documentary information on the import into the customs territory of the Customs Union of identical or similar goods or documentary information confirming the validity and value adjustment accuracy of transaction value of identical or similar goods, taking into account the differences in commercial levels of sales and/or in quantities of identical or similar goods, as well as a significant difference in the costs referred to in sub-paragraphs 4–6 of paragraph 1 of Article 5 of the Agreement due to differences in the distance they are moved (transported), and type of transport used.

IV. Adjustment of the transaction value of identical or similar goods

11. In the application of the Method 2 or the Method 3 to determine the customs value of estimated (imported) goods it is necessary as closely as practicable to use the transaction value of identical or similar goods sold at the same commercial level and in substantially the same quantities as estimated (imported) goods.

12. In considering the issue on adjustment of the transaction value, taking into account the differences in commercial levels of sales, it should be considered the position taken by the buyer in the sale of goods, namely, whether the buyer assumes:

- subsequent wholesale of goods;
- subsequent retail sale of goods;
- use of goods for personal use.

The position occupied by the seller of the goods on the market should be also considered, that is, whether the goods are sold directly to the manufacturer, a wholesaler, an authorized dealer, etc.

13. The term "in substantially the same quantities" means that the number of units sold of identical or similar goods may be different from the estimated number of estimated (imported) goods, and the difference in the quantities is not reflected in the unit price, so a significant factor is the unit price. Thus, if the seller fixes the unit price depending on the number of sold units and identical or similar and evaluated (imported) goods, even if the difference in their quantities is covered by the same price range (unit price in respect of identical or similar and evaluated (imported) goods is the same), this means that the goods are sold in substantially the same quantities.

Example: A certain drug is sold; the unit price is fixed differentiated according to the number of packages in the purchased lot:

- 10-50 packages - 65 currency units per package;
- 51-100 packages - 60 currency units per package;
- 101 and more packages - 55 currency units per package.

In this case, the sale in substantially the same quantities means that the number of identical goods sold and the number of evaluated (imported) goods are covered by the same price range, for which a unit price is fixed: products actually may be sold in different quantities, but essentially, that is, in terms of unit prices shall be considered as sold in the same quantity. For example, 110 packages of the goods being valued are imported and there is documentary evidence to prove the value of two transactions with identical goods: by the transaction A the goods are imported in 150 packages, transaction B - in 100 packages. Besides, there is documentary information on the unit price depending on the number of unit in the sold lot. On the basis of this information (the price scale) it can be concluded that the estimated (imported) goods and the identical goods by transaction A are covered by the same price range (101 or more packages) with the price of 55 currency units per package, and identical goods by Transaction B - by different price range (from 51 to 100 packages) with the price of 60 currency units per package. Thus, in order to determine the customs value of goods by the Method 2 data of transaction A can be used.

14. If the transaction with identical or similar goods sold at the same commercial level and in substantially the same quantities as estimated (imported) goods is not identified, information about the transaction with identical or similar goods sold at a different commercial level and (or) in different quantities should be used, that is information about the transaction with either of the following conditions:

- sale of identical or similar goods is carried out at the same commercial level as the sale of estimated (imported) goods, but in different quantities;
- sale of identical or similar and estimated (imported) goods is carried out at a different commercial level but in substantially the same quantities;
- sale of identical or similar and estimated (imported) goods is carried out at a different commercial level and in different quantities.

After identifying a transaction conforming one of these conditions, appropriate value adjustments should be made in respect of only a quantity factor, or only commercial level factors, or both the quantity and commercial level factors.

The expression "and/or" for purposes of these Rules allows flexibility to use the sales and make the necessary adjustments if any one of these conditions are fulfilled.

15. The existence of differences in commercial levels of sales and/or in the quantities of goods does not require adjustment. Adjustment is necessary, if these differences affect the price of goods as such. If the price difference is due to differences in commercial levels of sales and/or in the quantities of goods, the adjustment is made in order to bring prices of compared goods to a comparable form.

Adjustment of the transaction value of identical or similar goods is carried out on the basis of reliable data that clearly establishes the reasonableness and accuracy of the adjustments regardless whether it leads to an increase or a decrease in the value. Thus, the adjustment of the transaction value of identical or similar goods in relation to the differences in commercial levels of sales may be carried out only in presence of a valid price list containing prices referring to different levels of commercial sales.

Example: Evaluated (imported) goods are supplied in quantities of 10 units, and identical or similar goods, the customs value of which has been determined according to method 1 and accepted by the customs body were supplied in quantities of 500 units. Under the terms of the purchase and sale contract of these products and documentary proven that the seller offers discounts for quantity (for example, a price list was attached to the contract).

In this case, the necessary transaction value adjustment can be carried out using the specified price list from which the selling price of goods in quantities of 10 units should be chosen. There is no need to search for sales of identical or similar goods in quantity of 10 units, if the current price list is compiled in such a way that the same price is fixed in relation to determining the range of products, such as 1 to 100 units.

16. The transaction value adjustment of identical or similar goods is also carried out in case of a significant difference in the costs referred to in subparagraphs 4–6 of paragraph 1 of Article 5 of the Agreement, as follows:

- a) carriage (transportation) costs of goods to the airport, seaport, or other place of arrival of the goods into the customs territory of the Customs Union;
- b) loading unloading and handling charges of goods and conduct other operations associated with carriage (transportation) of goods to the airport, seaport or other place of arrival of the goods into the customs territory of the Customs Union;
- c) the cost of insurance in connection with these transactions.

Example: The export country has a large territory and estimated goods are imported into the customs territory of the Customs Union from the border region of the country, and identical or similar goods are imported from the region, which has a long distance from the border of the export country.

In this case, the carriage (transportation) costs of estimated (imported) goods and identical or similar goods are quite different.

In some seaports, through which the goods are exported or imported, higher seaport charges are collected for services related to the use of infrastructure, safety and order of navigation in the seaports than in others. Costs for loading, unloading and handling of goods at seaports, paying mooring, parking at the dock and on the roads and etc. can be different.

Depending on the type of transport estimated (imported) and identical or similar goods are transported, the carriage (transportation) costs may also vary significantly (e.g., estimated (imported) goods transported by rail, and identical or similar goods have been delivered by air, which is more expensive).

Insurance costs can vary significantly depending on the type of transport and the chosen route of carriage (transportation) of estimated (imported) and identical or similar goods, as well as the use of different types of insurance.

Adjustment for difference in cost is possible if there a documentary information on tariffs for the carriage (transportation) by different transport and insurance in the delivery of estimated (imported) and identical or similar goods.

17. In accordance with paragraph 3 of Article 6, paragraph 3 of Article 7 of the Agreement in the case of more than one transaction value of identical or similar goods (after appropriate transaction value adjustments, which takes into account the differences in commercial levels of sales and/or in the quantities of goods, as well as costs referred to in paragraph 16 of these Rules) to determine the customs value of estimated (imported) goods the lowest transaction value shall be applied.

APPROVED
by Decision of the Collegium of
the Eurasian Economic Commission
No. 214 of 13 November 2012

**The Rules of Application of Methods on Determination of Customs Value of Goods
According to the Deductive Value Method (Method 4)**

1. These Rules shall be used in the application of the deductive value method (Method 4), established by Article 8 of the Agreement on the Determination of Customs Value of Goods, Transferred Across Customs Border of the Customs Union of 25 January 2008 (hereinafter: Agreement).

2. These Rules are based on the provisions of the Agreement, the Agreement on Implementation of Article VII of the General Agreement on Tariffs and Trade 1994, including Interpretative Notes thereto, as well as the materials of the Technical Committee on Customs Valuation of the World Customs Organization in order to ensure uniform application of the methods on determination of customs value of goods according to the Method 4.

3. The Method 4 shall be used, if the customs value of goods imported into the common customs territory of the Customs Union (hereinafter: the customs territory of the Customs Union) cannot be determined in accordance with Articles 4, 6 and 7 of the Agreement.

The customs value of evaluated (imported) goods shall be determined according to the Method 4, when evaluated (imported) or identical or similar goods are sold in the customs territory of the Customs Union in the same condition as imported into the territory. In the absence of such sales, at the request of the declarant (customs representative), sale of processed evaluated (imported) goods may be considered under paragraph 4 of Article 8 of the Agreement, except as provided by paragraph 5 of Article 8 of the Agreement.

4. For the purposes of determining the customs value of goods according to the Method 4, goods can be considered as being in the same condition as imported into the customs territory of the Customs Union, including in cases where they have undergone the following transformations:

- shrinkage;
- outage;
- natural evaporation (for liquid);
- small amount of rust;
- receiving minor damage which does not affect the product characteristics influencing their value.

Goods are also considered to be in the same condition as imported into the customs territory of the Customs Union, if operations have been made in respect of them to remove the packing materials and/or the conserving agent prior to the sale in the domestic market of the Customs Union.

5. Unit price at which the greatest aggregate quantity of evaluated (imported) or identical or similar goods is sold to persons who are not related to the persons involved in such sale in the customs territory of the Customs Union at or about the time when evaluated (imported) goods crossing the customs border of the Customs Union (paragraph 2 of Article 8 of the Agreement) shall be used as a basis for determining the customs value of evaluated (imported) goods.

The term "related persons" is used in the meaning defined by paragraph 1 of Article 3 of the Agreement.

6. In addressing the question what goods sales (evaluated (imported) or identical or similar goods) should be considered for determining the unit price, the following should be considered.

In case of availability of information on sales of evaluated (imported) goods in the customs territory of the Customs Union acceptable for the purposes of determining the customs value at the date of determining the customs value of goods, the appropriate information on the unit price and the quantities shall be used in relation to evaluated (imported) goods subject to deductions in

accordance with paragraph 2 of Article 8 of the Agreement. In this case sales of identical or similar goods should not be considered.

If there is no information on sales of evaluated (imported) goods in the customs territory of the Customs Union at the date of determining the customs value of goods, but there is information on sales of identical or similar goods, the appropriate information about these sales shall be used. In this case the future sales of evaluated (imported) goods should not be considered.

Thus, unit price at which evaluated (imported) goods are sold, or the unit price at which previously imported identical or similar to those being evaluated (imported) goods are sold, shall be used as the basis for determining the customs value of evaluated (imported) goods.

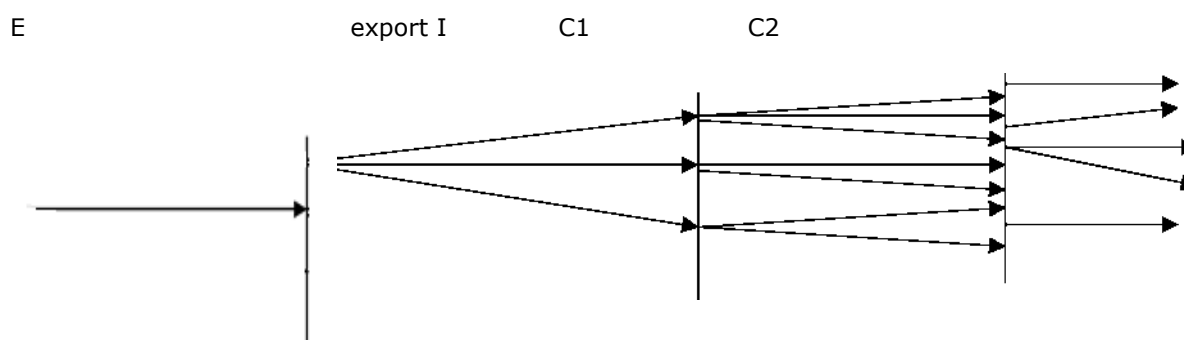
As a rule, the customs value of evaluated (imported) goods shall be determined by the declarant (customs representative) based on the unit price at which the estimated (imported) goods are sold in the customs territory of the Customs Union, or based on the unit price at which the declarant has previously sold imported identical or similar to those being evaluated (imported) goods, i.e. documents containing information on the previous supply of the declarant shall be used.

In most cases, sales documents in the customs territory of the Customs Union of previously imported identical or similar to those being evaluated (imported) goods by other economic entities are not available for the declarant. However, if the declarant has such documents and the information contained in them meets the requirements of paragraph 3 of Article 2 of the Agreement, the customs value of evaluated (imported) goods can be determined according to the Method 4, in case of meeting the requirements provided by Article 8 of the Agreement.

7. When considering the sales that meet the conditions specified in paragraph 6 of the Rules, for the purposes of determining the customs value of the goods according to the Method 4, sales of goods in the customs territory of the Customs Union to the first commercial sales level customers should be considered after the importation of goods into the customs territory of the Customs Union.

8. The first commercial sales level customers in the customs territory of the Customs Union are buyers who purchase goods from the seller, which is an importer of these goods (Scheme 1).

Scheme 1



sales in the customs territory of the Customs Union

where:

- E - the seller (exporter) of goods;
- I - the buyer (importer) of goods which is the seller of the goods in the customs territory of the Customs Union;
- C1 - customers who purchase goods in the customs territory of the Customs Union directly from I, i.e. the first commercial sales level customers;
- C2 - customers who purchase goods in the customs territory of the Customs Union from C1, i.e. at the next commercial sales level.

In this case, C1 and I must not be related persons.

9. For the purposes of determining the unit price of goods sold in the customs territory of the Customs Union, sales to person who, in connection with the manufacture and supply for export to the customs territory of the Customs Union of evaluated (imported) goods, directly or indirectly, free or at a reduced price provides for use the following goods and services referred to in subparagraph 2 of paragraph 1 of Article 5 of the Agreement shall not be considered:

- a) raw materials, materials, components, parts and similar items incorporated in the evaluated (imported) goods;
- b) tools, dies, moulds and other similar items used in the production of the evaluated (imported) goods;
- c) materials consumed in the production of the evaluated (imported) goods;
- d) engineering, development, artwork, design work, and plans and sketches undertaken elsewhere than in the customs territory of the Customs Union and necessary for the production of the evaluated (imported) goods.

10. The calculation of the unit price at which the evaluated (imported) or identical or similar goods are sold in the greatest aggregate quantity is carried out as follows.

For the purposes of determining the greatest aggregate quantity of items, sales of evaluated (imported) or identical or similar goods to the first commercial sales level customers in the customs territory of the Customs Union are selected and the total amount of goods sold for the same price per unit is calculated.

If the same amount of goods were sold at different prices per unit, the lowest price per unit shall be taken as the basis for determining the customs value.

Example: One thousand units were sold at the price of 75 currency units and other 1,000 units - at the price of 70 currency units from the batch of 2,000 units. For the purposes of determining the customs value of evaluated (imported) goods, the price of 70 currency units shall be taken.

11. A specific option of determining the greatest aggregate quantity of units depends on the price determination scheme for the product used by the seller and the sales organization.

In particular, the following options of calculating the unit price based on the greatest aggregate quantity of units sold at the same price can be used.

Example 1: In the customs territory of the Customs Union goods are sold from catalogue (price list, price schedule) which grants favourable unit prices for purchases made in larger quantities.

Sale quantity	Unit price (currency units)	Number of sales	Total quantity sold at each price
1 - 10	100	10 sales of 5 units, 5 sales of 3 units	65
11 - 25	95	5 sales of 11 units	55
over 25 units	90	1 sale of 30 units, 1 sale of 50 units	80

The greatest number of units sold at a price is 80 (30 units + 50 units). Thus, the unit price in the greatest aggregate quantity is 90 currency units.

Example 2: There is information on two sales - in the first sale, 500 units are sold at a price of 95 currency units each, in the second - 400 units are sold at a price of 90 currency units. The greatest number of units sold at a particular price is 500. Thus, the unit price in the greatest aggregate quantity is 95 currency units.

Example 3: Various quantities are sold at various prices.

Sale quantity	Unit price (currency units)
40	100
50	90
15	100
30	95
25	105
35	95
5	100

The total quantity of units sold at the same price is determined as follows:

Total quantity of units sold at the same price	Unit price (currency units)
50	90
65 (30+35)	95
60 (40+15+5)	100
25	105

In this example, the greatest number of units sold at a particular price is 65 units. Thus, the unit price in the greatest aggregate quantity is 95 currency units.

12. Sales of evaluated (imported) or identical or similar goods in sufficient quantity for determination of the unit price of the goods concerned must be taken into account in calculating the unit price.

The decision on the sufficiency of the number of sold units must be made on an individual basis for each individual case.

So, when evaluated (imported) goods are sold to a buyer, the sale can be considered as a sale in sufficient quantity to determine the unit price.

When sale of expensive goods (large equipment, turbines, etc.) as a sufficient quantity of sales may be recognized in an amount of 1-2 units, while for small spare parts that are usually sold in large quantities (for example, 10,000 units) unit sales of 100-200 units will be insufficient to determine the appropriate unit price.

13. When selecting appropriate sales to determine the unit price in the greatest aggregate quantity, the following should be considered:

- a) sale of goods in the customs territory of the Customs Union to the first commercial sales level customers;
- b) sale of goods to persons who are not related to the persons engaged in the sale in the customs territory of the Customs Union;
- c) sales to person specified in paragraph 9 of these Rules are not considered;
- d) sale of goods in sufficient quantity to determine the unit price.

14. When selecting appropriate sales for the purposes of determining the customs value of goods according to the Method 4, the period of time during which such sales are taken place must be taken into account.

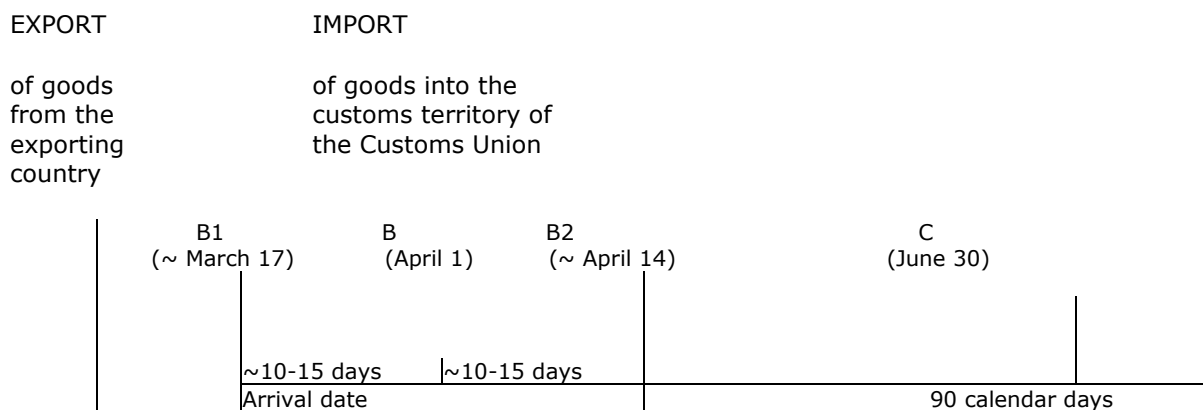
Paragraph 2 of Article 8 of the Agreement does not specify a precise period of time of sale of evaluated (imported) or identical or similar goods in the customs territory of the Customs Union, but defines it as "at or about the time", when evaluated (imported) goods crossed the customs border of the Customs Union.

For purposes of determining the customs value of evaluated (imported) goods according to the Method 4 as "at or about the time" a period that includes the date of arrival of evaluated (imported) goods into the customs territory of the Customs Union, a period of time before and after the arrival date of evaluated (imported) goods into the customs territory of the Customs Union should be considered.

So, as "at or about the time" can be considered the period that includes the date of arrival of evaluated (imported) goods into the customs territory of the Customs Union and, for example, 10 - 15 days before and 10 - 15 days after the arrival date of evaluated (imported) goods into the customs territory of the Customs Union.

If during "at or about the time" sales, acceptable for purposes of determining the customs value of goods according to the Method 4 were not identified, in accordance with paragraph 3 of Article 8 of the Agreement the sales of evaluated (imported) or identical or similar goods in the same condition as imported, at the earliest date in relation to the arrival date of evaluated (imported) goods into the customs territory of the Customs Union, but not later than 90 calendar days after that date (Scheme 2) shall be considered.

Scheme 2



"at or about the time"

where:

- B - arrival date of evaluated (imported) goods into the customs territory of the Customs Union;
- B1 - B2 - "at or about the time" , which includes the arrival date of evaluated (imported) goods into the customs territory of the Customs Union and which is in this example 10 - 15 days before and 10-15 days after the arrival date of evaluated (imported) goods into the customs territory of the Customs Union;
- C - 90th calendar day after the arrival date of evaluated (imported) goods into the customs territory of the Customs Union.

Thus, in determining the customs value of evaluated (imported) goods according to the Method 4 sales that took place in the period between B1 and B2 are firstly identified. If such sale is not found, in all other equal conditions sales that took place between B2 and C should be considered, with preference to sales made during the period of time that is closest to B2.

To ensure an objective selection of comparable transactions and proper comparison of prices it is advisable to consider the period of time when the market for such goods has been relatively stable. This is due to the fact that the price of some goods are not subject to significant fluctuations during the long period of time (machines, complex machines, turbines, etc.), the price of other changes monthly or often (fruits, vegetables, flowers, seasonal clothing, shoes, etc.).

Within the period of time set by Article 8 of the Agreement (90 calendar days) in the selection of suitable sales the circumstances of the transaction, the particularity of goods, a season of the import of goods, and other factors must be taken into account. In particular, the period of time for seasonal goods for the selection of suitable sales will be shorter than for the goods, the production and use of which are not related to a specific season (do not depend on time of year).

15. The following amounts shall be deducted from the estimated (selected) unit price as described in paragraph 2 of Article 8 of the Agreement:

-
- a) commissions to intermediaries (agents) usually paid or agreed to be paid, or additions to the price, usually made for profit and general expenses (commercial and administrative expenses) in the amount, usually taking place in connection with sales in the customs territory of the Customs Union of goods of the same class or kind, imported from the same country as evaluated (imported) goods, as well as from other countries;
 - b) usual costs of transport and insurance and associated costs incurred within the customs territory of the Customs Union;
 - c) customs duties, taxes, fees, and other taxes payable in connection with the import and/or sale of goods in the territory of the Member state of the Customs Union, including taxes and fees of the regions of that member state of the Customs Union and local taxes and fees in accordance with the legislation of the Member state of the Customs Union.

16. With regard to the deduction of amount of commissions to intermediary (agents) usually paid or agreed to be paid, or the amount of additions to price, usually made for profit and general expenses (commercial and administrative expenses), the following should be considered:

- a) depending on the sales structure in the customs territory of the Customs Union only one type of deduction can be made – whether deduction of amount of commissions to intermediary (agent), where the sale of goods is carried out with the participation of the intermediary (agent) or deduction of amount addition to price, when the sale of goods is directly carried out without the intermediary (agent). Simultaneously these types of deductions cannot be made;
- b) additions to price, usually made for profit and general expenses (commercial and administrative expenses) mean additions in the amount which most often occurs in the market of goods of the same class or kind, imported from the same country as the evaluated (imported) goods, as well as from other countries;
- c) amount of profit and general expenses (commercial and administrative expenses) is determined on the basis of information of the declarant (customs representative), provided that information is consistent with similar data taking place in sales of goods of the same class or kind in the Member state of the Customs Union (paragraph 7 of Article 8 of the Agreement). The information shall comply with the requirements of paragraph 3 of Article 2 of the Agreement, i.e. based on reliable, quantifiable and documentary information. If the customs body has reliable, quantifiable and documentary information on the normal amount of profit and general expenses (commercial and administrative expenses), i.e. the amount of additions, which most often takes place on the relevant market at a particular time, and information used by the declarant (customs representative) are not comparable with the data available to the customs bodies, the customs bodies shall determine the amount of profit and general expenses (commercial and administrative expenses) on the basis of available information.

17. The usual costs of transport and insurance, and associated costs are deductible if they are not included in the additions to price, usually made for general expenses (commercial and administrative expenses) in the customs territory of the Customs Union.

The usual costs mean the costs based on the most typical (representative) prices (tariffs) of transportation and insurance used (proposed) by the majority of the representatives on a free and competitive services market. Transportation on the optimal (usually used) route and standard (the most typical, adopted for this type of insurance) insurance shall be taken into account.

18. Deduction of customs duties, taxes, fees, safeguard, anti-dumping or countervailing duties, as well as other taxes payable in connection with the import and/or sale of goods in the territory of the Member state of the Customs Union, including taxes and fees of the regions of that Member state of the Customs Union and local taxes and fees in accordance with the legislation of the Member state of the Customs Union shall be made with documentary evidence and grounds of the amount claimed for deduction.

19. If neither the evaluated (imported) nor identical or nor similar goods are sold in the customs territory of the Customs Union in the same condition as imported into the customs territory of the Customs Union, in accordance with paragraph 4 of Article 8 of the Agreement at the request of the declarant (the customs representative) the customs value of evaluated (imported) goods shall be based on the unit price of goods at which the imported goods, after further processing, are sold in the greatest aggregate quantity subject to allowance of the value added by such processing, and the deductions provided for in paragraph 2 of Article 8 of the Agreement. In this case:

-
- a) declarant (customs representative) submits with the application the calculation of customs value of evaluated (imported) goods based on the unit price at which evaluated (imported) goods, after further processing, are sold in the greatest aggregate quantity;
 - b) declarant (customs representative) submits information relating to the cost of processing, and other information necessary to determine the customs value of evaluated (imported) goods according to the Method 4;
 - c) submitted information relating to the cost of processing by the declarant (customs representatives) is based on reliable, quantifiable and documentary information. Information based on quantifiable data is considered information containing data on the structure and the amount of the cost for processing of evaluated (imported) goods.

20. In accordance with paragraph 5 of Article 8 of the Agreement, the use for the purposes of determining the customs value of the sale price in the customs territory of the Customs Union of processed evaluated (imported) goods is not allowed in the following cases:

- a) as a result of the further processing evaluated (imported) goods lose their individual identity, except for cases when despite the loss of individual identity of the goods, the amount of the value added by processing can be accurately determined.

Example 1: Cotton not intended for sale in a pure form is imported to the customs territory of the Customs Union. As a result of further processing in the customs territory of the Customs Union there is a mixed fabric containing various synthetic additives, which is then sold in the customs territory of the Customs Union. Thus, the imported goods (cotton) as a result of complex operations during processing lose their individual characteristics.

In another case, despite the goods lose their individual identity, the amount of the value added by processing (processing) can be accurately determined.

Example 2: 160 tons of sugar are imported into the customs territory of the Customs Union. After further processing in the customs territory of the Customs Union, the sugar turns into syrup (200 tons) for selling in the customs territory of the Customs Union. In the composition of the syrup obtained from simple operations (addition of water and small amount of citric acid), it is impossible to separate the sugar from the syrup, i.e. sugar has lost their individual characteristics. However, if data on the cost of syrup, sugar, solvent, and labour costs are available, the amount of value added by processing of sugar can be calculated;

- b) evaluated (imported) goods after processing do not lose their individual identity, but they form a minor element in the goods sold in the customs territory of the Customs Union, and the cost of evaluated (imported) goods has no significant influence on the cost of sold goods.

Example 3. Air filters are imported at a price of 1,000 currency units, which are used for the production of cars sold in the customs territory of the Customs Union at a price of 250,000 currency units. In this case, the cost of air filter is a negligible part of the cost of the finished product, i.e. its value does not have a significant influence on the cost of sold cars.

21. Application of the Method 4 requires an individual approach and analysis of each situation, as it follows from paragraphs 14, 19 and 20 of the Rules, in order to determine not only the possibility, but also practicability of certain costs for search and use of the information necessary to determine customs value according to this method.

APPROVED
by Decision of the Collegium of
the Eurasian Economic Commission
No. 273 of 12 December 2012

**The Rules of Application of Methods on Determination of Customs Value of Goods
According to the Computed Value Method (Method 5)**

I. General provisions

1. These Rules shall be used in the application of the computed value method (Method 5), established by Article 9 of the Agreement on the Determination of Customs Value of Goods, Transferred Across Customs Border of the Customs Union of 25 January 2008 (hereinafter: Agreement).

2. These Rules are based on the provisions of the Agreement and the Agreement on Implementation of Article VII of the General Agreement on Tariffs and Trade 1994, including the Interpretative Notes thereto, as well as the materials of the Technical Committee on Customs Valuation of the World Customs Organization with the aim to ensure a uniform application of the Method 5.

3. The Method 5 shall be used, if the customs value of goods imported into the common customs territory of the Customs Union (hereinafter: customs territory of the Customs Union) cannot be determined in accordance with Articles 4, 6 and 8 of the Agreement, except that, at the request of the declarant (customs representative), the order of application of Articles 5 and 6 shall be reversed.

Determining the customs value of evaluated (imported) goods according to the Method 5, the computed value of these goods shall be used as a basis determined by adding the elements established by paragraph 1 of Article 9 of the Agreement.

Information on customs value of goods, determined according to the Method 5, shall be indicated in the customs value declaration in accordance with the Order on declaring custom value of goods, approved by the Decision of the Commission of the Custom Union No. 376 "On Orders of Declarations, Control and Adjustment of the Customs Value of Goods" of 20 September 2010.

4. As a general rule, the customs value of goods is determined on the basis of documents and information available in the customs territory of the Customs Union. In order to determine a computed value, however, it may be necessary to have the information on the expenses of production (production costs) of evaluated (imported) goods and other documents and information of the producer of the goods which is situated outside the customs territory of the Customs Union.

5. Taking into consideration the fact that the producer of the evaluated (imported) goods is situated outside the jurisdiction of customs bodies of the Customs Union Parties (hereinafter: CU Parties) and documents and information mentioned in paragraph 4 of these Rules are usually confidential and are not disseminated by the producer, the use of the Method 5 is generally limited to those cases where the buyer and seller are related. Furthermore, the producer agrees to submit documents and information on production costs and to provide possibility for any subsequent verification which may be necessary in accordance with paragraph 6 of Article 9 of the Agreement.

The meaning "related seller and buyer" shall be used in the meaning established by paragraph 1 of Article 3 of the Agreement.

6. Documents and information, submitted by the producer or on behalf of the producer, shall be in compliance with the generally accepted accounting principles applied in the country in the period of time when evaluated (imported) goods were produced. The generally accepted accounting principles are established by the legislation (normative legal acts of the authorized bodies in the country of production), as well as in the form of recommendations of professional associations or other organization, authorized in accordance with the legislation of the country of production to issue such recommendations.

For confirmation with regard to compliance of documents and information, submitted by the producer or on his behalf with the generally accepted accounting principles of the country of production of evaluated (imported) goods, the declarant (customs representative) has the right to

submit, for example, a conclusion on compliance of the level of production costs, as well as the amount of profit and general expenses (commercial and management costs), mentioned in submitted documents and information, with the level of production costs and amount of profit and general expenses (commercial and management costs) typical for sale for export into the customs territory of the Customs Union of the goods of the same class or kind as evaluated (imported) goods. Such a conclusion shall be issued by the body of the country of production of evaluated (imported) goods authorized in the sphere of accounting or independent organization which in accordance with the legislation of the country of production of evaluated (imported) goods can be considered as an expert organization (for instance, accounting associations, chambers of commerce and industry, specific scientific research institutes, etc.)

II. Computed value of goods

7. Computed value of goods in accordance with paragraph 1 of Article 9 of the Agreement includes:

- 1) Costs of production or acquisition of materials and expenses on production and other operations related to the production of evaluated (imported) goods;
- 2) Amounts of profit and general expenses (commercial and administrative expenses) equal to that usually reflected in sales of goods of the same class or kind as evaluated (imported) goods which are produced in the exporting country for export into the customs territory of the Customs Union;
- 3) Expenses specified in Article 5, paragraph 1, subparagraphs 4–6 of the Agreement (hereinafter: expenses on the delivery of goods).

8. Determining the amount of costs of production or acquisition of materials and expenses on production, as well as other operations related to the production of evaluated (imported) goods, the following shall be considered.

Systems of accounting of the most countries, as a general rule, establish the list of types of assets which belong to materials. Usually, raw materials, direct and indirect materials, semi-finished products and components, fuel, container, spare parts, construction and other materials.

Costs of production of materials are equal to their actual production cost, the amount of which is provided in documents and information submitted by the producer or on his behalf.

Costs of acquisition of materials are expenses incurred by the producer buying them from non-related person.

Expenses on production and other operations related to the production of evaluated (imported) goods shall include direct and indirect costs. Allocation of costs to direct and indirect costs shall be carried out by the producer pursuant to his commercial account policy, established in accordance with generally accepted accounting principles applied in the country of production of evaluated (imported) goods.

9. In accordance with paragraph 3 of Article 9 of the Agreement, costs of production or acquisition of materials and expenses on production as well as on other operations related to the production of evaluated (imported) goods shall include:

- a) the cost of containers if they are treated as being one for customs purposes with evaluated (imported) goods;
- b) the cost of packing whether for labour or materials;
- c) Pursuant to paragraph 5 of Article 5 of the Agreement adequately allocated cost of the goods and services, stipulated in sub-paragraph 2 paragraph 1 of Article 5 of the Agreement, which directly or indirectly provided by the buyer to the seller free of charge or at reduced price for the use in connection with the production and sale for export of evaluated (imported) goods, including:
 - Raw materials, materials, components, semi-manufactured goods and similar goods incorporated in evaluated (imported) goods;
 - Tools, dies, moulds and similar goods used in the production of evaluated (imported) goods;

- Materials consumed in the production of evaluated (imported) goods;
- Engineering, development, engineering and construction works, artwork, design, drafts and sketches undertaken outside the customs territory of the Customs Union and necessary for the production of evaluated (imported) goods.

When the buyer supplies to the producer of evaluated (imported) goods any of the abovementioned goods and services free of charge in the cases when the producer does not include their costs in calculation of expenses for production of evaluated (imported) goods, the cost of such goods and services shall be included in customs value of evaluated (imported) goods.

If such goods and services as engineering, development, engineering and construction works, artwork, design, drafts and sketches were carried out in the customs territory of the Customs Union and supplied to the producer for the production of evaluated (imported) goods, their costs shall be included in calculated cost at the amount paid by the producer.

10. Expenses stipulated in paragraph 9 of the said Rules shall not be considered again when counting calculated cost of evaluated (imported) goods.

11. In accordance with paragraph 4 of Article 9 the Agreement, the amount of profit and general expenses (commercial and administrative expenses) shall be considered as a whole and determined on the basis of information submitted by the producer or on his behalf.

As general expenses (commercial and management expenses), direct and indirect expenses on production and sale of goods for export into the customs territory of the Customs Union, which are not mentioned in subparagraph 1 of paragraph 1 of Article 9 the Agreement, shall be considered. Allocation of the corresponding expenses to direct or indirect cost is carried out by the producer in accordance with his commercial account policy based on generally accepted accounting principles used in the country of production of evaluated (imported) goods.

The amount of profit and general expenses (commercial and management expenses) shall be considered, generally taking place for the goods of the same class and kind as evaluated (imported) goods produced in the country of export for export to the customs territory of the Customs Union when applying Article 9 the Agreement.

If the producer's profit figure is low and the producer's general expenses (commercial and management expenses) are high, the producer's profit and general expenses (commercial and management expenses) taken together may nevertheless be consistent with that usually reflected in sales of goods of the same class or kind for export into customs territory of the Customs Union.

Such a situation might occur, for example, if a product was being launched in the customs territory of the Customs Union and the producer accepted a nil or low profit to offset high general expenses (commercial and management expenses) associated with the launch.

Where the producer can demonstrate a low profit on sales of the imported goods because of particular commercial circumstances, the producer's actual profit figures should be taken into account provided that the producer has valid commercial reasons to justify them and the producer's pricing policy reflects usual pricing policies in the branch of industry concerned. Such a situation might occur, for example, where producers have been forced to lower prices temporarily because of an unforeseeable drop in demand, or where they sell goods to complement a range of goods being produced in the country of importation and accept a low profit to maintain competitiveness.

Where the producer's own figures for profit and general expenses (commercial and management expenses) are not consistent with those usually reflected in sales of goods of the same class or kind, the amount for profit and general expenses (commercial and management expenses) may be based upon relevant information available in the customs bodies based on the reliable, and computable information supported with documentary evidence.

12. Expenses on the delivery of goods shall include the following costs determined on the basis of information on the actual amount with documentary evidence:

- a) the cost of transport (transportation) of goods to the airport, port or other place of entry into the customs territory of the Customs Union;
- b) the cost of handling goods and other operations associated with the transport (transportation) to the airport, port or other place of entry into the territory of the Customs Union;
- c) the cost of insurance related to the operations mentioned in subparagraph "a" and "b" of this paragraph.

III. Examples of determination of customs value of goods pursuant to the Method 5

Example 1: A foreign company (hereinafter: producer) supplies to its affiliated organization registered in one of the Party of the Customs Union (hereinafter: importer) a turbine equipment. Since the customs value of the turbine equipment cannot be determined in accordance with Articles 4 and 6-8 of the Agreement, its determination shall be carried out pursuant to the Method 5.

The imported turbine equipment was tailor made requested by the importer.

For the production of the turbine equipment the importer supplied to the producer free of charge drafts and sketches specifically designed for the production of this equipment in value of 500 currency units and which were designed on the customs territory of the Customs Union.

Customs body was submitted documents and information obtained from the producer with the following figures:

- Costs of production or acquisition of materials – 4,000 currency units;
- Expenses on production – 3,500 currency units;
- General expenses (commercial and management expenses) – 350 currency units;
- Profit – 1,570 currency units;
- Expenses on the delivery of goods are 80 currency units.

The customs body has also the information with documentary evidence obtained from the chamber of commerce and industry in the country of production that usual amount of profit and general expenses (commercial and management expenses) for the goods of the same class or kind destined for export into the customs territory of the Customs Union is approximately 25% of the amount of costs of production or acquisition of materials and expenses on production of the turbine equipment. With regard to this situation this amount is 1,875 currency units $((4,000 + 3,500) * 25\%)$.

The amount of profit and general expenses (commercial and management expenses) in this situation is 1,920 currency units $(1,570 + 350)$ or 25.6%, which is approximately equal to the usual amount. Thus, the value of the stated figure is acceptable for the determination of the customs value of the turbine equipment.

Since drafts and sketches designed for the production of the turbine equipment were made in the customs territory of the Customs Union and supplied free of charge, their value (500 currency unit) shall not be considered when determining the customs value of the turbine equipment in accordance with the first subparagraph of paragraph 3 of Article 9 the Agreement.

The customs value of the turbine equipment shall be determined by adding the costs of production or acquisition of materials, the expenses on production and general expenses (commercial and management expenses), the profit, the expenses on the delivery of goods $(4,000 + 3,500 + 1,920 + 80 = 9,500$ currency units).

Example 2: Organization registered in one of the CU Parties (hereinafter: buyer) bought from the foreign organization (hereinafter: producer) equipment and imported it into the customs territory of the Customs Union. Since the customs value of the equipment cannot be determined in accordance with Articles 4 and 6-8 of the Agreement, its determination shall be carried out pursuant to the Method 5.

Expenses on the delivery of goods are 5 currency units.

On the basis of commercial accounts submitted by the producer, the expenses at the amount of 31 currency units per the unit of goods were determined, including:

- Costs of production or acquisition of materials – 10 currency units;
- Labour expenses and allowances for social needs related to payment for labour - 8 currency units;
- General factory expenses – 12 currency units;
- Cost of packing – 1 currency unit.

The buyer supplied to the producer free of charge necessary sketches for the production of evaluated (imported) goods, designed outside of the customs territory of the Customs Union. Based on the calculated accordingly allocation of general cost of specified sketches, the cost of sketches per one unit of goods is 2 currency units.

The producer supplied to the buyer the documents containing information on the amount of profit and general expenses (commercial and management expenses), usually taking into account for the goods of the same class or kind as evaluated (imported) goods.

In accordance with these documents general profit and general expenses (commercial and management expenses) for the sale of goods of the same class or kind are 20% of the costs of production or acquisition of materials and expenses on production as well as on other operations related to the production of evaluated (imported) goods.

Stated amount of the profit corresponds to the amount taking place in other producers of the same country of production for sale of goods of the same class or kind supplied for export into the customs territory of the Customs Union (for instance, submitted relevant conclusion from a chamber of commerce and industry of the country of production of the equipment).

Taking into account the information above, the stated amount is acceptable for the determination of the customs value of the equipment.

The amount of profit and general expenses (commercial and management expenses) calculated percentage wise of the amount of expenses incurred by the producer in calculating on the unit of goods is 6.2 currency units (31 currency units * 20%).

Thus, the customs value of the equipment is determined by adding expenses specified by the producer and the cost of sketches (31 + 2 = 33 currency units), the amount of profit and general expenses (commercial and management expenses), calculated in percentage term of actual expenses accrued by the producer (6.2 currency units) and expenses on the delivery of goods (5 currency units).

APPROVED
by Decision of the Collegium
of the Eurasian economic commission
No. 145 of 25 June 2013

The Regulation on Specifics of Application of Methods on Determination of Customs Value of the Goods Imported into the Common Customs Territory of the Customs Union, which Became Useless, Spoiled or Damaged due to Accident or Force Majeure

1. This Regulation establishes specifics of application of the methods on determination of customs value of goods, stipulated by the Agreement on the Determination of Customs Value of Goods, Transferred Across Customs Border of the Customs Union of 25 January 2008 (hereinafter: Agreement) in respect of goods imported into the common customs territory of the Customs Union, which became useless, spoiled or damaged due to accident or force majeure before conducting customs operations related to the placement of such goods under the customs procedure, including during their temporary storage, as well as their transportation in accordance with the customs procedure of customs transit (hereinafter: damaged goods).

2. The fact of an accident or force majeure, as well as occurrence of a causal link between this fact and spoiled, impaired or damaged goods must be documentary confirmed by the declarant.

3. The customs value of damaged goods is determined by the method of the transaction value of imported goods (method 1), established by Article 4 of the Agreement, if the price actually paid or liable to be paid for those goods is revised by the seller, the declarant has submitted the documents confirming the change of the price (e.g. an additional contract to the foreign trade contract (agreement), new invoice, etc.), as well as the conditions provided in paragraph 1 of Article 4 of the Agreement shall be met.

If a part of goods of a particular denomination became useless, spoiled or damaged by accident or force majeure, the customs value of the part of goods which did not become useless, spoiled or damaged by accident or force majeure, is the part of the cost of the transaction, attributable to such part of the goods, which can be determined by multiplying the total value of transactions with the goods of that denomination to the ratio of the quantity of goods of that denomination, which did not become useless, spoiled or damaged by accident or force majeure, to the total number of goods of that denomination.

4. The customs value of damaged goods is determined by the methods set out in Articles 6-8 and 10 of the Agreement, taking into account the specifics stipulated by paragraphs 5-8 of this Regulation, unless the price actually paid or liable to be paid for those goods is revised by the seller and/or the conditions of the application of method 1, established by the Agreement, are not complied with.

5. The customs value of damaged goods is determined by the method of the transaction value of identical goods (method 2), or by the method of the transaction value of similar goods (method 3), Established by articles 6 and 7 of the Agreement, if the degree of validity, spoilage or damage of identical or similar goods is similar to the degree of validity, spoilage or damage of the goods imported into the common customs territory of the Customs Union of damaged goods.

6. The customs value of damaged goods is determined by the deductive method (method 4), established by Article 8 of the Agreement, on the basis of:

- the price of the unit of the goods for which the highest total amount of damaged goods is sold to persons who are not related to the persons carrying out such sale within the common customs territory of the Customs Union in the same or in a corresponding period of time in which the damaged goods are crossing the customs border of the Customs Union;
- the price of the unit of goods for which the highest total amount of identical or similar goods is sold to persons who are not related to the persons carrying out such sale within the common customs territory of the Customs Union in the same or in a corresponding period of time in which the damaged goods are crossing the customs border of the Customs Union if the degree of validity, spoilage or damage of identical or similar products sold in the common customs

territory of the Customs Union, is similar to the degree of validity, spoilage or damage of the damaged goods imported into the common customs territory of the Customs Union.

7. The degree of validity, spoilage or damage of the goods is determined by their external visual inspection. In order to establish the degree of validity, spoilage or damage of the goods the results of the customs of other examination of such goods can be used.

8. The customs value of damaged goods is determined by the reserve method (method 6), established by Article 10 of the Agreement, on the basis of data available in the common customs territory of the Customs Union, through the use of methods that are compatible with the principles and provisions of the Agreement.

In particular, the customs value of the damaged goods can be determined by method 6 with a flexible application of method 1. This shall be based on the price actually paid or liable to be paid for the imported goods, provided by foreign trade contract (agreement), reduced by one of the following values:

- the amount of damage (losses), established by the results of the assessment carried out by an independent expert organization in accordance with the legislation on the assessment of the member State of the Customs Union and Single Economic Space;
- the amount received from the insurance company or subject to the payment by the insurance company on the occurrence of the insured event (hereinafter: amount of insurance).

It should be taken into account that the sum of the amount of insurance can influence the factors such as excessive insurance (insurance for the amount in excess of the value of the insured goods or rational assessment of the potential amount of losses) or incomplete (insufficient) insurance (insurance for the amount less than the value of the insured goods or a rational assessment of the potential amount of losses), or an agreement between the parties. In such cases, it may result in mismatches between the amount of insurance and the actual amount of losses, resulting in not taking into account the information on the amount of insurance when determining the customs value of damaged goods.

APPROVED
by Decision of the Collegium
of the Eurasian Economic Commission
No. 180 of 27 August 2013

The Regulation on Specifics of Application of Methods on Determination of Customs Value of Goods Moved through the Customs Border of the Customs Union with the Non Declaration

1. This Regulation establishes specifics of application of methods of determination of customs value of the imported goods, stipulated in the Agreement on the Determination of Customs Value of Goods, Transferred Across Customs Border of the Customs Union of 25 January 2008 (hereinafter: Agreement), concerning the goods moved through the customs border of the Customs Union with the non-declaration and disclosed during carrying out customs control on the common customs territory of the Customs Union (hereinafter: illegally imported goods).

2. This Regulation is applied in case of determination of customs value of illegally imported goods for the purpose of calculation of customs duties, taxes in accordance with Article 81 of the Customs Code of the Customs Union, and also in case of voluntary payment of customs duties, taxes by the person when the customs authority of the member State of the Customs Union disclosed illegally imported goods.

3. If circumstances of import to the common customs territory of the Customs Union of illegally imported goods are established and the conditions stipulated in the Agreement which allow to apply methods of determination of customs value of the goods are complied with, the customs value of such goods is determined in accordance with Articles 4, 6–10 of the Agreement.

Furthermore, the circumstances of importation of goods to the common customs territory of the Customs Union, influencing the determination of customs value of illegally imported goods, are as follows:

- day of crossing the goods of the customs border of the Customs Union;
- condition of goods (for example, the degree of the physical wear, completeness, assembled or disassembled form, availability (absence) of damages);
- goods quantity (batch quantity);
- price of the goods and payment term;
- type of the vehicle used for shipment (transportation) of the goods;
- route of shipment (transportation) of the goods.

The circumstances of the importation of goods to the common customs territory of the Customs union are established based on the documents concerning illegally imported goods.

4. If the circumstances of import to the common customs territory of the Customs Union of illegally imported goods are not established, the methods of the determination of customs value of the goods, determined by Articles 4, 6–9 of the Agreement, shall not be applied due to the lack of necessary information for their application. In that case, the customs value of illegally imported goods is determined by the reserve method (method 6), stipulated in Article 10 of the Agreement taking into account the specifics stated in paragraphs 5-7 of this Regulation.

In case of determination of customs value of illegally imported goods according to method 6, the sequence of application of methods of determination of customs value of the goods established by the Agreement shall be observed.

5. If it is impossible to establish the day of crossing of the illegally imported goods of the customs border of the Customs Union, for the purposes of determination of their customs value it is considered that this day would be the day of identification of the fact of illicit crossing (moving with the non-declaration) of these goods through the customs border of the Customs Union.

If there is no information on in what condition illegally imported goods were moved through the customs border of the Customs Union, for the purposes of determination of their customs value such goods are considered, as if they were imported to the common customs territory of the Customs

Union in the same condition in which they were at the day of identification of the fact of their illicit movement (moving with non-declaration) through the customs border of the Customs Union.

6. If the circumstances of sale on the common customs territory of the Customs Union of illegally imported goods are established, in case of determination of customs value of such goods using method 6 the price is used at which these goods were sold on the common customs territory of the Customs Union.

The price, at which illegally imported goods were sold on the common customs territory of the Customs Union, is acceptable for the purposes of determination of their customs value if it approximates to one of the following items which are taking place during the same period of time or corresponding to it when illegally imported goods crossed the customs border of the Customs Union:

- the cost of the transaction with the goods of the same class or type in case of their sale for export to the common customs territory of the Customs union (the cost of the transaction with the goods of the same class or the type, the customs value of these goods determined by the method on costs of the transaction with imported goods (method 1), stipulated in Article 4 of the Agreement, and accepted by the customs office of the member State of the Customs union at the territory of which the illegally imported goods are found);
- the price at which the goods of the same class or type are sold in the same geographical region where the purchase of illegally imported goods is made to the persons which are not related to the seller.

In case of the choice of the abovementioned items for the purpose of comparison to the price at which the illegally imported goods were sold on the common customs territory of the Customs Union, it is necessary to use the information on the goods of the same class or type having the characteristics the most similar to the characteristics of illegally imported goods.

In occurrence of several items provided by the third and fourth paragraphs of this Article, the transaction with the goods of the same class or the type is chosen in case of their sale for export to the common customs territory of the Customs Union, the most typical one from the point of view of the circumstances of import of such goods into the common customs territory of the Customs Union, or sales of goods of the same class or type in the same geographical region where the purchase of illegally imported goods, the most comparable by the circumstances of sale with the circumstances of the sale of illegally imported goods was performed.

If the price at which illegally imported goods were sold on the common customs territory of the Customs Union and which is specified in documents concerning illegally imported goods, approximates to the value of the item provided by the third paragraph of this Article, in case of determination of customs value of illegally imported goods, the amount of import customs duties, taxes which are subject to payment in case of import of goods to the common customs territory of the Customs Union, is not subtracted from this price, and if this price is close to value of the item provided by the fourth paragraph of this Article, the amount of the specified import customs duties, taxes is subtracted from this price.

Deductions, from the price at which illegally imported goods were sold on the common customs territory of the Customs Union, such items as the amount of profit, total expenses (business and management expenses) in connection with the sale of such goods on the common customs territory of the Customs Union, and also expenses on their shipment (transportation), insurance and storage on the common customs territory of the Customs Union, are not made.

7. In the case specified in paragraph 4 of this Regulation, the customs value of illegally imported goods is determined on the basis of the cost of the transaction with the goods of the same class or type in case of their sale for export to the common customs territory of the Customs Union, and in case of absence of such transaction – on the basis of the price at which the goods of the same class or type are sold on the common customs territory of the Customs Union, or determined on the basis of other data which are available on the common customs territory of the Customs Union, using the methods compatible with principles and provisions of the Agreement, if:

- there are no documents related to illegally imported goods and containing the information on the circumstances of their import and/or sale on the common customs territory of the Customs Union;
- it is impossible to use the data contained in documents concerning illegally imported goods;
- the price, at which illegally imported goods were sold on the common customs territory of the Customs Union, is not approximate to one of the items specified in the third and fourth paragraphs of Article 6 of this Regulation;
- there are no necessary data on the items specified in the third and fourth paragraphs of Article 6 of this Regulation.

8. The characteristics of illegally imported goods at date of identification of the fact of moving of such goods through the customs border of the Customs Union with the non-declaration (for example, the material of which they are made, producer, trademark, technical and functional properties, degree of the physical wear, completeness, assembled or disassembled form, availability (absence) of damages, etc.) which are necessary for the choice of the goods of the same class or type, are determined on the basis of the actual condition of illegally imported goods by means of their external visual inspection.

For determination of the specified characteristics of illegally imported goods, the data contained in technical and other documentation concerning such goods, and also the results of customs or other inspection of such goods can be used.

APPROVED
by Decision of the Collegium
of the Eurasian Economic Commission
No. 112 of 15 July 2014

The Regulation on Addition of Commissions to Intermediaries (Agents) and Commissions to Brokers to the Price Actually Paid or Liable to be Paid for Imported Goods

1. This Regulation is developed on the basis of provisions of the Agreement on the Determination of Customs Value of Goods, Transferred Across Customs Border of the Customs Union of 25 January 2008 (hereinafter: Agreement), Agreement on Implementation of Article VII of the General Agreement on Tariffs and Trade 1994, including Interpretative Notes thereto, and also materials of the Technical Committee on Customs Valuation of the World Customs Organization.

2. According to subparagraph 1 "a" of paragraph 1 of Article 5 of the Agreement, in case of determination of customs value of imported goods according to the price of transaction value (method 1) actually paid or liable to be paid for these goods, commission to intermediaries (agents) and commission to brokers shall be added, except for commissions for the purchase, paid by the buyer to the intermediary (agent) to render services in its representation abroad related to the purchase of the imported goods (hereinafter: compensation for purchase).

Commission to intermediaries (agents) and commission to brokers are included in the customs value of the goods in the amount paid or liable to be paid by the buyer, but are not included in the price actually paid or liable to be paid for the imported goods.

The amount of commission to intermediaries (agents) and commission to brokers is established in an intermediary contract, as a rule, in percentage of cost of the purchased (sold) goods.

3. In this Regulation an intermediary (agent) means a person who makes legal and other acts on purchase or sales of goods on behalf of this person or on its own behalf, but always at the expense of the other person, for the commission according to the instructions of another person (consignor, principal, etc.).

Intermediaries (agents) for purchase are intermediaries acting for the benefit of the buyer.

Intermediaries (agents) for sale are intermediaries acting for the benefit of the seller.

Relations between the intermediaries (agents) and persons, in whose interests they act, are regulated by contracts which can be concluded according to both the civil legislation of the member State of the Customs Union and according to the legislation of the third states. Furthermore, various terms for designation of intermediary contracts (for example, agency contract, contract of the commission, contract of the order, etc.) can be used in the legislation, as well as for designation of the intermediaries (agents) and persons in whose interests they act.

4. For the solution of the question on the need of addition of the commission of intermediaries (agents) to the price actually paid or liable to be paid for imported goods, it is necessary to start from the essence of the relations of the parties of the contract related to rendering intermediary services in case of purchase and sales of goods, and to consider in general all factors characterizing the activities of the intermediary (agent) in case of purchase and sale of imported goods irrespective of the fact how the specified person is named in the intermediary contract or the foreign trade contract (agreement).

5. According to subparagraph 1 "a" of paragraph 1 of Article 5 of the Agreement, the compensation for the purchase, paid by the buyer to its intermediary (agent) for the purchase for rendered services, is not subject to addition to the price actually paid or liable to be paid for the goods. It is due to the fact that the payment of such compensation is not and cannot be the costs of the seller and, respectively, cannot be added by the seller to the specified price.

6. Intermediary (agent) for purchase, acting for the benefit of the buyer, renders its services in search of sellers of the goods. Also the intermediary (agent) for purchase can render such services,

as forming order for the purchase of the goods and presenting it to the seller, the receipt of samples of the goods and presenting it to the buyer, assistance to the buyer in negotiating on the purchase of goods on the conditions profitable for the buyer and on profitable prices, representation of interests of the buyer when concluding the foreign trade contract (agreement), etc.

7. The role of the intermediary (agent) for the purchase is confirmed, as a rule, by the intermediary contract and the foreign trade contract (agreement). Besides, availability of the corresponding contractual relations between the buyer and the intermediary (agent) for purchase can be proven by such documents, as delivery-acceptance certificates of the goods, contracts between the intermediary (agent) and the third parties concluded for the purpose of the implementation of the intermediary contract, correspondence (correspondence of the intermediary (agent) with the buyer or with the third parties), and also other documents certifying the availability of the intermediary relations between the buyer and the intermediary (agent) for purchase.

8. Control by the buyer of actions of the intermediary (agent) (determination of the quantity of the purchased goods, specific sellers, the prices for the goods, assortment and goods quality, method and time of their shipment), the provision of necessary funding before the obligations on payment for the goods to the seller certify that the services rendered by such intermediary (agent) correspond to the services which are usually rendered by the intermediaries (agents) for purchase, i.e. the intermediary (agent) acts for the benefit of the buyer.

9. In some cases the intermediary (agent) for purchase can issue the buyer an invoice with the indication of the price liable to be paid for the goods, and the amounts of the commission for the intermediary services rendered by it. The issuance of such invoice by the intermediary (agent) for purchase is not the basis to consider it as the seller of the goods. In this case, the price actually paid or liable to be paid for the goods in case of their sale for export to the common customs territory of the Customs Union, can be confirmed (proved) by the invoices presented by the sellers of the goods, received by the buyer from the intermediary (agent) for purchase.

Failure to submit such invoices issued by the sellers of the goods may indicate that the person, referred to as the intermediary (agent) for purchase, actually purchased the goods and resold them to the buyer, i.e. the seller of the goods.

10. If a person exercises control of the transaction on purchase of the goods, consequently, he/she has the possibility to get not a reward for intermediary services, but a profit from the control over these goods or may suffer losses, such person also cannot be considered as the intermediary (agent) for purchase, even if it is named in the intermediary contract or the foreign trade contract (agreement) as the intermediary (agent) for purchase.

11. The intermediary (agent) for sale acting for the benefit of the seller renders it services in search of buyers of the goods sold. Also the intermediary (agent) for sale can render to the seller such services as preliminary informing of buyers on the goods and the conditions of their delivery, establishment of contact with buyers and provision of up-to-date information about assortment, prices and delivery conditions of the goods, transfer the orders for the goods from buyers to the seller, display of samples of the goods to buyers, coordination with buyers on the conditions of the foreign trade contract (agreement), representation of interests of the seller in case of the conclusion of the foreign trade contract (agreement), tracking the payment receipt and the receipt of goods by buyers and other services related to the sale of goods.

12. Commission to the intermediary (agent) for sale, as a rule, is added by the seller to the price actually paid or liable to be paid for the imported goods, as a result, it will be included in the customs value of imported goods as a part of the price actually paid or liable to be paid for these goods.

If commission to the intermediary (agent) for sale is not included by the seller in the price of goods and is paid by the buyer or to the seller based on the invoice presented by the seller separately from the invoice for payment for the goods, or directly to the intermediary (agent) for sale, in case of determination of the customs value of imported goods, this commission shall be added to the price actually paid or liable to be paid.

13. In the foreign trade contract (agreement), intermediary contracts and other documents for the designation of intermediaries, the notion "broker" may be used, which is different from the notion

"intermediary (agent)" in the theory. However, there is no an accurate distinction between the specified categories of persons in practice.

In most cases, the broker is an intermediary who performs services in the organization of transactions between the buyer and the seller and whose functions consists of rendering of assistance to the parties in negotiation and the conclusion of the foreign trade contract (agreement).

If commission to the broker is paid by the seller of goods, it is usually added by the seller to the invoice for payment of goods, that is in the price actually paid or liable to be paid and therefore it is not subject to addition to this price. If commission to the broker is not included by the seller to the invoice for payment of goods, but is paid by the buyer for the separate invoice presented by the seller, it shall be added to the price actually paid or liable to be paid.

If commission to the broker is completely paid by the buyer for the invoice issued by the broker, or one part of such commission is paid by the seller and another by the buyer, the specified commission is added to the price actually paid or liable to be paid, only in the amount not included by the seller in the price actually paid or liable to be paid, paid by the buyer and it is not the commission for purchase.

14. Commission to the intermediaries (agents) and commission to the brokers in sense of subparagraph 1 "a" I of paragraph 1 of Article 5 of the Agreement do not include commission to the intermediaries (agents) and commission to brokers for rendering such services by them, as packaging of goods, shipping (transportation) of goods to the place of arrival of goods to the common customs territory of the Customs Union, etc. For example, during shipment (transportation) of goods by the intermediary (agent) for purchase, the expenses for the payment of the specified services relate to the expenses specified in subparagraph 4 of paragraph 1 of Article 5 of the Agreement.

15. If the amount of commission to the intermediary (agent) or commission to the broker, subject to inclusion in the customs value of goods, relates to the goods of several items declared in one or various declarations on goods, for the purposes of determination of customs value of the goods, the specified amount is allocated between each item of such goods in proportion to their price actually paid or liable to be paid, based on the total price of all goods sold for export to the common customs territory of the Customs Union according to the foreign trade contract (agreement).

APPROVED
by Decision of the Collegium
of the Eurasian Economic Commission
No. 113 of 15 July 2014

The Regulation on the Use of the Documents Corresponding to Generally Accepted Accounting Principles in Case of Application of Methods on Determination of Customs Value of Goods

1. This Regulation is developed on the basis of provisions of the Agreement on the Determination of Customs Value of Goods, Transferred Across Customs Border of the Customs Union of 25 January 2008 (hereinafter: Agreement), Agreement on Implementation of Article VII of the General Agreement on Tariffs and Trade 1994, including Interpretative Notes thereto and is intended to be used in case of application of methods of determination of customs value of imported goods.

2. In case when during the determination of customs value of the goods, information contained in the accounting documents is used (hereinafter: accounting information), under the Agreement the accounting information shall be conducted according to the generally accepted accounting principles.

According to Article 3 of the Agreement the generally accepted accounting principles represents the system of accounting rules applied in accordance with the established procedure in the respective state during the corresponding period of time.

3. The system of rules of generally accepted accounting principles contains general requirements for accounting and accounting standards concerning minimum necessary requirements for accounting and also admissible methods of its maintaining, and regulates the following issues:

- a) property (economic resources) (hereinafter: assets) and obligations (liabilities) which shall be accounted as assets and liabilities;
- b) changes which shall be reflected in assets and liabilities;
- c) method of cash measurement of assets and liabilities and changes in assets and liabilities;
- d) other information which shall be reflected in accounting and the method of its reflection;
- e) accounting (financial) records which shall be constituted.

4. In member States of the Customs Union the system of accounting rules is established by regulatory legal acts of member State of the Customs Union.

In each particular country of production of the evaluated (imported) goods the system of rules of accounting is established by the legislation (legal regulatory acts of the competent authorities of the country of production) as well as the recommendations of professional associations or other organizations authorized in accordance with the legislation of the country of production to issue such recommendations.

5. The implementation of the system of accounting rules by each person is carried out by the constitution in the prescribed manner of accounting policy, which is understood as a set of methods of accounting, reflected in the relevant organizational and administrative document of the person (for instance, an order on the accounting policy). In the constitution of the accounting policy of the person in relation to a specific accounting object, a method of accounting is chosen among the methods permitted by the accounting standards.

Depending on the applied article of the Agreement (method of determination the customs value of imported goods) the accounting information, acceptable for the determination of the customs value of the evaluated (imported) goods, is constituted on the basis of the accounting policies of person corresponding to the system of accounting rules or of the state, Member of the Customs Union, or of a country of origin of evaluated (imported) goods, i.e. corresponding to the generally accepted accounting principles.

To confirm the compliance of the information used to determine the customs value of the evaluated (imported) goods with generally accepted accounting principles, person has the right to provide a conclusion (certificate, act) or other documents received from the authorized bodies.

6. In the application of methods for determining the customs value of goods established by the Agreement, the accounting information, on the basis of which the customs value of the evaluated (imported) goods is determined under a specific article of the Agreement, shall comply with generally accepted accounting principles applied in the corresponding state.

In determining and allocating the cost of goods used for the production of goods imported to the common customs territory of the Customs Union provided by buyer to the seller free of charge or at a reduced price in accordance with the subparagraph 2 "b" of paragraph 1 of Article 5 of the Agreement, the accounting information shall be used and constituted in accordance with the generally accepted accounting principles applicable in the member State of the Customs Union, to the customs authority of which the customs value of goods is declared for customs declaration of goods.

In determining the amounts to be deducted in accordance with paragraph 2 of Article 8 of the Agreement (method 4), accounting information shall be used and constituted in accordance with generally accepted accounting principles applicable in the member State of the Customs Union, to the customs authorities of which the customs value of goods is declared for customs declaration of goods.

In determining the parameters to be added in accordance with paragraph 1 of Article 9 of the Agreement (method 5), the accounting information shall be used and constituted in accordance with generally accepted accounting principles applicable in the country of the production of the evaluated (imported) goods.

APPROVED
by Decision of the Collegium
of the Eurasian Economic Commission
No. 118 of 22 September 2015

The Rules on the Treatment of Interest Charges in Determination of the Customs Value of Goods

I. General provisions

1. These Rules are developed on the basis of provisions of the Agreement on the Determination of Customs Value of Goods, Transferred Across Customs Border of the Customs Union of 25 January 2008, Decision 3.1 "On the Treatment of Interest Charges in the Customs Value of Imported Goods", approved by the Committee on Customs Valuation of the World Trade Organization, and are applied in case of determination of the customs value of goods for the method of the transaction value of imported goods (method 1), and for methods of determination of the customs value, established by Articles 6-10 of the specified Agreement (methods 2-6).

2. In these Rules, interest charges mean payments on the interest rates, performed by the buyer within the financial relations in connection with purchase of the imported (evaluated) goods (hereinafter: financial relations).

At the same time, the financial relations of the parties can be performed in the form of a separate contract or agreement on financing (hereinafter: financial agreement), and in the form of a section in a foreign trade contract (agreement) according to which the goods are sold for export to the customs territory of the Eurasian Economic Union (hereinafter respectively: foreign trade contract, Union).

3. In case if the financing (within the financial agreement or the foreign trade contract) is performed by the seller (including in the form of respite, payment by instalments for the goods) by banks, credit organizations, other legal entities or by physical persons, the interest payments are not subject to inclusion in the customs value of goods imported into customs territory of the Union, provided fulfilment of the conditions, stipulated in paragraph 5 of these Rules (see examples 1 and 2).

4. In case if the seller, providing to the buyer the payment deferral for the goods, determines the conditions of implementation of the payment without the allocation of interest charges from the price actually paid or liable to be paid, and establishes in the foreign trade contract the fixed prices on the goods depending on terms of their payment, such financing of purchase of the imported (evaluated) goods influences the amount of customs value of these goods.

In this case, the basis for the determination of customs value of the imported (evaluated) goods shall be the price which has been actually paid by the buyer on the basis of specific term of implementation of payment (see example 3).

II. Conditions when interest charges are not subject to inclusion in the customs value of imported (evaluated) goods

5. Interest charges are not included in the customs value of goods imported into the customs territory of the Union in case of simultaneous accomplishment of the following conditions:

- 1) interest charges are specified separately from the price actually paid or liable to be paid for the imported (evaluated) goods (for example, they are provided in a separate row in the invoice);
- 2) financial relations are performed in the form of a separate financial agreement or a section of the foreign trade contract in the written or electronic form;
- 3) the imported (evaluated) goods are really sold at the price declared as the price, actually paid or liable to be paid, i.e. when pricing the goods the seller does not consider interest charges and even in case of lack of the financial relations with the buyer, the goods would have been sold at the same price;

- 4) the interest rate, established in the financial agreement or in the foreign trade contract, does not exceed the specific level to the similar financial relations in the same country and during the corresponding period of time in which the financial agreement or the foreign trade contract respectively were signed.

6. If the interest rate, established in the financial agreement or in the foreign trade contract, exceeds the level specified in subparagraph 4 of paragraph 5 of these Rules, the customs value of the imported (evaluated) goods may not include only the amount of interest payments calculated on the interest rate corresponding to this level (see example 4).

III. Examples

Example 1: According to the purchase and sale agreement, the buyer imports into the customs territory of the Union female leather jackets the price of which is 50,000 monetary units under the agreement.

The total amount of payment in the invoice presented by the seller to the buyer is 50,750 monetary units.

Furthermore, there is a separate row with the interest charges for the provision of the payment deferral for the goods in the invoice with the amount of 750 monetary units.

The buyer signed with the seller being in the country A the financial agreement on provision of the payment deferral for the goods, which stipulates the terms of payment. In accordance with the terms of the financial agreement, the payment deferral for the goods is provided to the buyer for a period of 90 days and the interest rate on the payment deferral is 1.5% for 90 days.

The declarant confirmed documentary that this interest rate does not exceed prevailing level of rates for the similar financial relations during the corresponding period of time in the country A.

The analysis of circumstances of the transaction, including the financial agreement, the purchase and sale agreement indicated that the buyer could acquire the specified goods without the payment of deferral for 90 days, having paid 50,000 monetary units for the goods, i.e. the buyer would have the possibility not to incur additional costs on payment of interest charges if he had the money for the payment of goods.

Thus, the price which is subject to the payment for imported leather jackets is 50,000 monetary units and does not include interest charges, therefore, the interest charges in the amount of 750 monetary units are not included in the customs value of the leather jackets imported into the customs territory of the Union.

Example 2: According to the purchase and sale agreement, the buyer imports into the customs territory of the Union the goods, the price for which is 100 monetary units apiece.

For the purpose of purchase of these goods, the buyer concluded the financial agreement (the agreement of crediting) with the commercial bank being in the country B. The agreement stipulates that the bank grants money (loan) for the rate of 10% of interest rates annually.

Thus, the buyer, in addition to the payment of the goods on the invoice presented by the seller according to the purchase and sale agreement, also pays the interest charges for the credit for a separate invoice provided by bank.

The customs authority has the information that the interest rate established in the agreement of crediting in the amount of 10% of interest rates annually does not exceed the prevailing level of rates for the similar financial relations during the corresponding period of time in the country B where the funds were provided to the buyer, and that the imported (evaluated) goods are really sold at the price declared by the buyer as the price actually paid or liable to be paid.

Considering the stated circumstances, the interest charges paid by the buyer to the bank, shall not be included in the customs value of imported (evaluated) goods.

Example 3: The buyer concluded foreign trade contract on the purchase of goods with the seller of goods. In accordance with the terms of this contract, the price of goods is established depending on the payment due dates of goods by the buyer, i.e.:

- if the payment for goods is performed before shipment to the buyer (prepaid), the price is 100 monetary units apiece;
- if the payment for goods is performed on a day of shipment of the goods, the price is 120 monetary units apiece;
- if the payment for goods is performed after a day of shipment, the price is 240 monetary units apiece.

The buyer paid on a day of shipment.

In this case, the seller provides the payment deferral for goods, having determined the procedure for such payment by establishing fixed prices without allocation of interest charges.

Thus, in the case under consideration, the basis for the determination of customs value of the imported (evaluated) goods is the price of 120 monetary units apiece.

Example 4: According to the purchase and sale agreement, the buyer imports into the customs territory of the Union the goods, the price of which is 100,000 monetary units under the agreement.

The total amount of payment in the invoice provided by the seller to the buyer is 105,000 monetary units.

Furthermore, there is a separate row with the interest charges for the provision of the payment deferral for the goods in the invoice with the amount of 5,000 monetary units.

The buyer signed with the seller being in country K a financial agreement on the provision of the payment deferral for the goods, which stipulates the terms of payment. In accordance with the terms of the financial agreement, the payment deferral for the goods is provided to the buyer for a period of 150 days and the interest rate on the payment deferral is 5% for 150 days.

As the declarant for the purpose of confirmation of the declared information provided documentary proof that the level of the rate is specific to the similar financial relations in the country K during the corresponding period of time and is 3% for 150 days, so the declarant in the customs value of goods does not include the amount of the interest charges calculated based on the level of the rate of 3% for 150 days, i.e. in the amount of 3,000 monetary units.

The difference in the amount of 2,000 monetary units between the amount of the interest charges for provision of the delay specified in the invoice, i.e. 5,000 monetary units, and the amount of the interest charges calculated on the interest rate corresponding to the level specified in subparagraph 4 of paragraph 5 of these Rules which amounts to 3,000 monetary units, is included by the declarant in the customs value of the imported (evaluated) goods.

APPROVED
by Resolution of the Collegium
of the Eurasian Economic Commission
No. 83 of 22 May 2018

On Calculation of Additional Accruals when Customs Value of Goods is Determined

In accordance with Item 17 of Article 38 of the Customs Code of the Eurasian Economic Union the Collegium of the Eurasian Economic Commission hereby resolves the following:

1. To establish that in determining customs value of goods imported to the customs territory of the Eurasian Economic Union:

- if the additional accruals cited in Subitems 1 - 3, 6 and 7 of Item 1 of Article 40 of the Customs Code of the Eurasian Economic Union apply to all or several designations of goods imported to the customs territory of the Eurasian Economic Union, the amount of additional accruals that are to be added to the price actually paid or payable for each denomination of goods shall be calculated in proportion to an amount determined through a ratio of value of each denomination of goods to the overall value of the goods to which such additional accruals pertain;
- if the additional accruals cited in Subitems 4 and 5 of Item 1 of Article 40 of the Customs Code of the Eurasian Economic Union apply to all or several denominations of goods imported to the customs territory of the Eurasian Economic Union, the amount of additional accruals that are to be added to the price actually paid or payable for each denomination of goods shall be calculated in proportion to an amount determined through a ratio of gross weight of each denomination of the goods to the overall gross weight of the goods to which such additional accruals pertain;
- if goods have been carried (transported) free of charge or using own transport vehicles of the buyer (recipient) of the goods, the amount of cost of carriage (transportation) of the goods cited in Subitem 4 of Item 1 of Article 40 of the Customs Code of the Eurasian Economic Union shall be computed on the basis of tariffs for the carriage (transportation) of the goods by a corresponding transportation mode that have been effective during the time of the carriage (transportation) of goods or over the relevant period of time (seasonality of carriage). In the absence of any information about tariffs for the carriage (transportation) of the goods by the particular transport mode, in order to compute cost of carriage (transportation) of the goods one shall use bookkeeping data involved in calculating the cost of carriage (transportation) of the goods which includes all necessary items and elements of expenditures.

Regardless of provisions of paragraph two of the present Item, the total amount of additional accruals envisaged by Subitem 7 of Item 1 of Article 40 of the Customs Code of the Eurasian Economic Union, at declarant's option, can be added to the price actually paid or payable for the imported goods to which the highest ad valorem rate of the import customs duty is applied from amongst the goods to which such additional accruals pertain. As this provision is applied when declaring for customs purposes several shipments of goods to which pertain the additional accruals envisaged by Subitem 7 of Item 1 of Article 40 of the Customs Code of the Eurasian Economic Union the total amount of such additional accruals is added to the price actually paid or payable for the goods imported within the first shipment of goods to which the highest ad valorem rate of the import customs duty is applied from amongst the goods imported in the first shipment of goods, to which such additional accruals pertain. If subsequently (in the second and/or subsequent shipments) goods are declared to which such additional accruals pertain and to which a higher ad valorem rate of import customs duty is applied such total amount of additional accruals must be added to the price actually paid or payable for these goods. After the mentioned goods have been released, the cumulative value of additional accruals from the customs value of goods imported earlier shall be excluded by entering amendments (addenda) to the information about customs value of such goods declared in the declaration concerning the goods. If with regard to all goods to which apply the additional accruals envisaged by Subitem 7 of Item 1 of Article 40 of the Customs Code of the Eurasian Economic Union, specific rates of import customs duty are applied, the total amount of such additional accruals at declarant's option can be added to the price actually

paid or payable for the imported goods with regards to which the highest level of taxation is applied, from amongst the goods to which such additional accruals pertain.

2. This Resolution shall enter into force upon the expiry of 30 calendar days after the date of its official publication.

APPROVED
by Resolution of the Collegium
of the Eurasian Economic Commission
No. 160 of 16 October 2018

On the instances when the customs value declaration has to be completed, on endorsing the forms of the customs value declaration and the procedure for completing the customs value declaration

In compliance with Item 2 of Article 105 of the Customs Code of the Eurasian Economic Union (hereinafter referred as the Code) the Collegium of the Eurasian Economic Union hereby resolves as follows:

1. To establish that the customs value declaration shall be completed in respect of the commodities to be placed (placed) under the customs treatment of release for internal consumption or under the customs treatment of temporary importation (admissibility) in the following instances:

- if customs duties and taxes are paid in respect of commodities, there is an interrelation between the commodities' seller and purchaser in the meaning cited in Article 37 of the Code and the customs value of the commodities is estimated on the basis of the method of the cost of a transaction with commodities to be imported (Method 1);
- if customs duties and taxes are paid in respect of commodities and the licence and other similar payments are added to the price actually paid or subject to payment for these commodities for using intellectual property items in compliance with Subitem 7 of Item 1 of Article 40 of the Code;
- if the procedure for deferred estimation of commodities' customs value is applied;
- if amendments (addenda) are made in the data on commodities' customs value declared in the declaration in respect of the commodities, except for making amendments (addenda) in the cited data in connection with detecting solely technical errors (misprints, arithmetic mistakes, in particular as a result of incorrect application of the currency exchange rate);
- on demand of a customs authority, if while exercising customs control of commodities' customs value in compliance with Item 4 of Article 325 of the Code the customs authority requested for commercial and accounting documents, as well as for other documents and/or data, in particular explanations in writing;
- on the declarant's initiative.

2. Irrespective of the provisions of Item 1 of this Resolution, the customs value declaration shall not be completed, if in compliance with Item 7 of Article 38 of the Code when placing commodities under a customs treatment as the customs value of commodities is deemed the commodities' customs value estimated in the course of their first placement under the customs treatment, or the commodities' customs value estimated when making amendments (addenda) in the data on the commodities' customs value declared in the declaration in respect of the commodities filed when such commodities were first placed under the customs treatment.

Irrespective of the provisions of Paragraph Five of Item 1 of this Resolution, the customs value declaration shall be completed in the event of making amendments (addenda) in the data on commodities' customs value which are declared in the declaration in respect of the commodities, in connection with detecting solely technical errors (misprints, arithmetic mistakes, in particular as a result of incorrect application of the currency exchange rate), if in the course of the commodities' customs declaring the customs value declaration was completed.

3. To endorse the attached:

- form of the customs value declaration CVD-1;
- form of the customs value declaration CVD-2;
- Procedure for Completing the Customs Value Declaration.

4. To establish that in respect of the commodities to be exported from the customs territory of the Eurasian Economic Union, the instances when the customs value declaration has to be completed, the form of the customs value declaration, the structure and format of the customs value declaration in the form of electronic document and of the electronic image of the customs value declaration

made on a paper medium, as well as a procedure for completing them, shall be determined in compliance with the legislation of member states of the Eurasian Economic Union, pending their determining by the Eurasian Economic Commission.

5. To declare invalidated:

- Resolution of the Commission of the Customs Union No. 376 of 20 September 2010 on the Procedure for Declaring, Exercising Control and Correcting the Commodities' Customs Value;
- Resolution of the Commission of the Customs Union No. 785 of 23 September 2011 on Amending the Procedure for Declaring Commodities' Customs Value;
- Resolution of the Commission of the Customs Union No. 871 of 9 December 2011 on Amending Resolutions of the Commission of the Customs Union No. 450 of 18 November 2010 on the Structures and Formats of Electronic Copies of the Customs Value Declaration and the Form of Correction of the Customs Value and Customs Payments and No. 785 of 23 September 2011 on Amending the Procedure for Declaring the Commodities' Customs Value;
- Subitem (a) of Item 9 of the amendments made in Resolutions of the Commission of the Customs Union and the Collegium of the Eurasian Economic Commission (annex to Resolution of the Collegium of the Eurasian Economic Commission No. 38 of 27 April 2015 on Amending Certain Resolutions of the Commission of the Customs Union and the Collegium of the Eurasian Economic Commission);
- Item 9 of the amendments made in Resolutions of the Commission of the Customs Union and the Collegium of the Eurasian Economic Commission No. 129 of 6 October 2015 on Amending Certain Resolutions of the Commission of the Customs Union and the Collegium of the Eurasian Economic Commission);
- Item 2 of Resolution of the Collegium of the Eurasian Economic Commission No. 112 of 4 September 2017 on Estimation of the Rate of Security of the Discharge of the Obligation to Pay Customs Duties, Taxes, Special Antidumping and Compensatory Fees;
- Paragraph Two of Item 4 of Resolution of the Collegium of the Eurasian Economic Commission No. 42 of 27 March 2018 on the Specifics of Exercising Customs Control over the Customs Value of the Commodities Imported into the Customs Territory of the Eurasian Economic Union.

6. This Resolution shall enter into force on 1 July 2019.

Chairman of the Collegium
of the Eurasian Economic Commission

T. Sarkisyan

1 Form of the Customs Value Declaration CVD-1

Form CVD-1

1 Seller	For notes of customs authority	
2 (a) Purchaser		
(b) Declarant		
	3 Terms of delivery	
Important information Declarant shall be held liable under the legislation of member states of the Eurasian Economic Union for failure to discharge the duties provided for by Item 2 of Article 84 of the Customs Code of the Eurasian Economic Union, for declaring unreliable data in the customs declaration, as well as for presenting to customs representative invalid documents, in particular forged ones and/or containing wittingly unreliable (false) data.	4 Invoice (invoices) number and date	
	5 Contract's (agreement's) number and date	
6 Numbers and dates of the documents related to the data cited in Columns 7-9		
7(a) Is there INTERRELATION between the seller and the purchaser in the meaning specified in Article 37 of the Customs Code of the Eurasian Economic Union?*	mark as correct by <input checked="" type="checkbox"/>	
	<input type="checkbox"/> yes	<input type="checkbox"/> no
(b) Has the interrelation between the seller and the purchaser influenced the price that was actually paid or was subject to payment for the commodities to be imported?	<input type="checkbox"/> yes	<input type="checkbox"/> no
(c) Is the cost of the transaction with the commodities to be imported close to one of the reference values cited in Item 5 of Article 39 of the Customs Code of the Eurasian Economic Union?	<input type="checkbox"/> yes	<input type="checkbox"/> no
8(a) Are there any RESTRICTIONS in respect of the purchaser's rights as to the use and disposal of the commodities to be imported, except for the restrictions that: - limit the geographic region where the commodities to be imported may be re-sold; - do not essentially influence the cost of the commodities to be imported; - are established by acts of the bodies of the Eurasian Economic Union or by the legislation of member states of the Eurasian Economic Union?	<input type="checkbox"/> yes	
	<input type="checkbox"/> no	

<p>(b) Does the sale of commodities to be imported or their price depend on the observance of the CONDITIONS or OBLIGATIONS influencing the price of commodities to be imported? If the influence of such CONDITIONS and OBLIGATIONS upon the price of commodities to be imported may be determined in quantitative terms, the amount of the cost estimate of such conditions or obligations shall be shown in section (b) of Column 11</p>	<input type="checkbox"/> yes	<input type="checkbox"/> no
<p>9(a) Are there any LICENCE and other similar PAYMENTS for using INTELLECTUAL PROPERTY items which are related to commodities to be imported and which the purchaser has directly or indirectly made or is to make as the condition of sale of commodities to be imported for exportation into the customs territory of the Eurasian Economic Union?</p>	<input type="checkbox"/> yes	<input type="checkbox"/> no
<p>(b) Does the sale depend on observance of the condition under which a PART of the INCOME (PROCEEDS) obtained as a result of the SUBSEQUENT SALE, DISPOSAL in some other way or USE of the commodities to be imported is directly or indirectly due to the seller? Should an answer to the questions be "yes", the appropriate values shall be shown in sections (a) and/or (b) of Columns 15 and 16</p>	<input type="checkbox"/> yes	<input type="checkbox"/> no
<p>*Persons shall be deemed interrelated ones solely if they:</p> <p>(a) are employees or directors (top managers) of organisations of each other;</p> <p>(b) are legally recognized business partners that is, are bound by contractual relations, act for the purpose of deriving profit and suffer the expenses and losses connected with exercising joint activities;</p> <p>(c) are the employer and employee;</p> <p>(d) some person directly or indirectly possesses, controls or is the holder of 5 or more per cent of voting stocks of both of them put in circulation;</p> <p>(e) one of them directly or indirectly controls the other one;</p> <p>(f) both of them are directly or indirectly controlled by a third person;</p> <p>(g) they together control directly or indirectly a third person;</p> <p>(h) are relatives or members of the same family.</p> <p>The fact of interrelation itself shall not serve as a ground for declaring the cost of a transaction unacceptable for assessing the customs value of commodities (Item 4 of Article 39 of the Customs Code of the Eurasian Economic Union)</p>	<p>10(a) Number of additional sheets</p>	
	<p>(b) Data on the person completing CVD</p>	

Method 1

Form CVD-1 Sheet N_____

FOR NOTES OF CUSTOMS AUTHORITY		Commodity No.	Commodity No.	Commodity No.
		EAEU CC FEA Code	EAEU CC FEA Code	EAEU CC FEA Code
BASIS FOR ESTIMATION	11(a) price actually paid or subject to payment for the commodities to be imported in currency of invoice in NATIONAL CURRENCY (rate of conversion_____)			
	(b) indirect payments (conditions or obligations) in NATIONAL CURRENCY (rate of conversion_____)			
	12 Total of sections (a) and (b) of Column 11 in national currency			
ADDITIONAL CHARGES: outlays in national currency not included into Column 12*	13 Outlays made by the purchaser on the following:			
	(a) remuneration to agent (intermediary) or broker, except for remunerations for purchasing commodities to be imported			
	(b) tare and packing, including the cost of packing materials and of the works involved in packing			
	14 Appropriately distributed cost of the following commodities and services directly or indirectly provided by the purchaser free of charge or at reduced price for use in connection with production and sale of commodities to be imported for exportation to the customs territory of the Eurasian Economic Union, in the amount not included into the price actually paid or subject to payment:			
	(a) raw stuff, materials, parts, semi-finished products and other commodities of which the commodities to be imported are made(consist of)			
	(b) tools, stamps, forms and other similar commodities used in making commodities to be imported			
	(c) materials spent on making commodities to be imported			
(d) project planning, development, engineering and design work, artistic design, styling, schemes and drawings made outside the custom territory of the European Economic Union and required for making commodities to be imported				

	15 Licence and other similar payments for using intellectual property items			
	16 Part of the income (proceeds) derived as a result of subsequent sale or disposal in some other way or use of commodities to be imported which is directly or indirectly due to the seller			
	17 Outlays on carriage (transportation) of commodities up to _____			
	18 Outlays on loading, unloading or overloading of commodities to be imported and making other operations connected with their carriage (transportation)			
	19 Outlays on insurance in connection with the operations cited in Columns 17 and 18			
	20 Total of Columns 13-19 in national currency			
DEDUCTIONS: outlays in national currency included into Column 12*	21 Outlays on construction, erection assembly, installation, servicing or rendering technical assistance made after commodities' importation into the customs territory of the Eurasian Economic Union			
	22 Outlays on carriage (transportation) of commodities to be imported across the customs territory of the Eurasian Economic Union			
	23 Amount of duties, taxes and fees to be paid in connection with commodities' importation into the customs territory of the Eurasian Economic Union or sale of commodities in such customs territory			
	24 Total of Columns 21-23 in national currency			
	25 Customs value of commodities to be imported (12+20-24): (a) in NATIONAL CURRENCY			
	(b) in US DOLLARS (rate of conversion ____)			
* If the amount is shown in foreign currency, shall be cited the amount in foreign currency and the rate of conversion in respect of each commodity and column.				
Ordinal number of commodity and number of CVD-1 column		Currency letter code, amount Conversion rate		
Additional data				Date, signature, stamp

2 Form of the Customs Value Declaration CVD-2

Form CVD-2

1 Seller (consignor)	FOR NOTES OF CUSTOMS AUTHORITY
2(a) Purchaser (consignee)	
(b) Declarant	3 Terms of delivery
<p>IMPORTANT INFORMATION Declarant shall be liable under the legislation of member states of the Eurasian Economic Union for failure to discharge the duties provided for by Item 2 of Article 84 of the Customs Code of the Eurasian Economic Union for declaring in the customs declaration unreliable data, as well as for presenting to the customs agent invalid documents, in particular forged ones and/or containing wittingly unreliable (false) data</p>	4 Number and date of the document serving as the ground for commodities' delivery
5 Number and date of document with adopted decisions (by customs agencies/judicial bodies) in respect of earlier imported commodities according to the document cited in Column 4	
6 Customs value of commodities to be imported shall be estimated:	mark as correct by <input checked="" type="checkbox"/>
(a) on the lines of the method of cost of transaction with identical commodities (Method 2)	<input type="checkbox"/>
(b) on the lines of the method of cost of transaction with homogeneous commodities (Method 3)	<input type="checkbox"/>
(c) on the lines of the method of deduction (Method 4)	<input type="checkbox"/>
(d) on the lines of the method of addition (Method 5)	<input type="checkbox"/>
(e)* on the lines of the reserve method (Method 6)	<input type="checkbox"/>

(f) on the lines of the reserve method (Method 6) on the basis of the method of cost of transaction with commodities to be imported (Method 1)	<input type="checkbox"/>
(g) on the lines of various methods (if various methods are used for different commodities)	<input type="checkbox"/>
7 Reasons for which the methods preceding the one cited in Column 6 are inapplicable	
8 Denomination, number and date of the documents serving as the ground for completing the customs value declaration	
* IN COMPLIANCE WITH THE CUSTOMS CODE OF THE EURASIAN ECONOMIC UNION THE VALUE OF COMMODITIES TO BE IMPORTED SHALL NOT BE DETERMINED ON THE LINES OF METHOD 6 ON THE BASIS OF:	9 Number of additional sheets
<ol style="list-style-type: none"> 1) the price in the internal market of the Eurasian Economic Union of the commodities made in the customs territory of the Eurasian Economic Union; 2) the system providing for taking for customs purposes the higher price from the two alternative ones; 3) the price of commodities in the internal market of the exporting country; 4) outlays other than those included into the estimated value that has been fixed for identical or homogeneous commodities in compliance with Article 44 of the Customs Code of the European Economic Union; 5) the price of the commodities supplied from their exporting country to states that are not members of the Eurasian Economic Union; 6) the commodities' minimum customs value; 7) an arbitrary or fictitious value. 	10 Data on the person that has completed CVD

FOR NOTES OF CUSTOMS AUTHORITY		Commodity No.	Commodity No.	Commodity No.
		EAEU CC FEA Code	EAEU CC FEA Code	EAEU CC FEA Code
BASIS FOR ESTIMATION	11 Cost of transaction with identical (homogeneous) commodities in national currency			
CORRECTIONS OF THE COST OF TRANSACTION"	12(a) quantity correction			
	(b) correction as to the commercial level			
	(c) correction as to the difference in outlays on commodities' carriage(transportation) up to_____			
	(d) correction as to the difference in outlays on loading, unloading or transloading of commodities and making other operations connected with their carriage(transportation)			
	(e) correction as to the difference in outlays on insurance in connection with the operations cited in the sections(c) and (d)of Column 12			
	13 Total of Column 12 in national currency			
	14(a) quantity correction			
	(b) correction as to the commercial level			
	(c) correction as to the difference in outlays on commodities' carriage (transportation) up to_____			
	(d) correction as to the difference in outlays on loading, unloading or transloading of commodities and making other operations connected with their carriage (transportation)			
	(e) correction as to the difference in outlays on insurance in connection with the operations cited in sections (c) and (d) of Column 14			
	15 Total of Column 14 in national currency			
	16 Cost of transaction subject to corrections (11 - 13 + 15) in national currency			

Methods 4, 6

Form CVD-2 Sheet N_____

FOR NOTES OF CUSTOMS AUTHORITY		Commodity No.	Commodity No.	Commodity No.
		EAEU CC FEA Code	EAEU CC FEA Code	EAEU CC FEA Code
BASIS FOR ESTIMATION	11 Price of the point of sale at which the greatest aggregate quantity of commodities to be imported or of commodities which are identical to or homogeneous with them are sold in the customs territory of the Eurasian Economic Union in the same condition in which they were imported into the customs territory of the Eurasian Economic Union to persons that are not interconnected with the persons engaged in such sale in the customs territory of the Eurasian Economic Union			
DEDUCTIONS of the amounts included into Column 11 (as per point of sale)	12 Amount of remuneration to an agent(intermediary) normally paid or subject to payment or of the markup to the price normally made for deriving profit and covering total outlays(commercial and administrative outlays)			
	13 Amount of normal outlays on carriage (transportation) and insurance effected in the territory of the Eurasian Economic Union and of other outlays connected with such operations			
	14 Amount of customs duties, taxes, fees, as well as of other taxes imposed in compliance with the legislation of member states of Eurasian Economic Union subject to payment in connection with importation and/or sale of commodities in the territories of member states of the Eurasian Economic Union, including taxes and fees of subjects of member states of the Eurasian Economic Union and local taxes and fees			
	15 Value added as a result of processing (treatment) in national currency			
	16 Total of Columns 12-15 in national currency			
17 Quantity of commodities to be imported				
18 Customs value of commodities to be imported ((11 -16) x 17): (a) in NATIONAL CURRENCY (b) in US dollars (rate of conversion_____)				
Additional data				Date, signature, stamp

Methods 5, 6

Form CVD-2

Sheet N _____

FOR NOTES OF CUSTOMS AUTHORITY		Commodity No.	Commodity No.	Commodity No.
		EAEU CC FEA Code	EAEU CC FEA Code	EAEU CC FEA Code
OUTLAYS on making or acquiring materials and production outlays*	11 Outlays on making or acquiring materials and production outlays, as well as on other operations connected with production of commodities to be imported			
	12 Outlays included into Column 11:			
	(a) outlays on tare and packing, including the cost of packing materials and of packing works			
	(b) cost of project planning, development, engineering and design, artistic design, styling, schemes and drawings made (rendered) in the customs territory of the European Economic Union to the degree in which these commodities and services are paid by the manufacturer thereof			
	(c) cost of raw staff, materials, parts, semi-finished products and other goods of which the commodities to be imported are made (consist of) directly or indirectly provided by the purchaser for use in connection with manufacture of commodities to be imported			
	(d) cost of tools, stamps, forms and other similar commodities used in making commodities to be imported directly or indirectly provided by the purchaser for use in connection with manufacture of commodities to be imported			
	(e) cost of materials spent on making commodities to be imported directly or indirectly provided by the purchaser for use in connection with manufacture of commodities to be imported			
(f) cost of project planning, development, engineering and design, artistic design, styling, schemes and drawings made outside the customs territory of the European Economic Union and required for manufacture of commodities to be imported				
(g) other outlays connected with manufacture of commodities to be imported				

SUM of profit and total outlays*	13 Sum of profit and total outlays(of commercial and administrative outlays)			
OTHER OUTLAYS*	14 Outlays on carriage(transportation) of commodities to be imported up to ____			
	15 Outlays on loading, unloading or transloading of commodities to be imported and on making other operations connected with commodities to be imported			
	16 Outlays on insurance in connection with the operations cited in Columns 14 and 15			
17 Customs value of commodities to be imported(total of Columns 11, 13 - 16): (a) in NATIONAL CURRENCY (b) in US DOLLARS (rate of conversion _____)				
*If the amount is paid in foreign currency, shall be cited the amount in the foreign currency and the rate of conversion in respect of each commodity and each column. Ordinal number of commodity and number of CVD-2 column		Currency letter code, amount Conversion rate		
Additional data				Date, signature, stamp

Method 6 on the basis of Method 1

Form CVD-2 Sheet N_____

FOR NOTES OF CUSTOMS AUTHORITY		Commodity No.	Commodity No.	Commodity No.
		EAEU CC FEA Code	EAEU CC FEA Code	EAEU CC FEA Code
BASIS FOR ESTIMATION	11(a) basis for estimation of customs value of commodities to be imported in: - INVOICE CURRENCY - in NATIONAL CURRENCY (rate of conversion_____)			
	(b) indirect payment (conditions or liabilities) in NATIONAL CURRENCY(rate of conversion_____)			
	12 Total of sections (a) and (b) of Column 11 in national currency			
ADDITIONAL CHARGES: outlays in national currency not included into Column 12*	13 Outlays made by the purchaser on the following: (a) remuneration to agent (intermediary), broker, but for remunerations for purchase of commodities to be imported (b) tare and packing, including the cost of packing materials and of packing works			
	14 Appropriately distributed cost of the following commodities and services directly or indirectly provided by purchaser free of charged or at reduced rate for use in connection with manufacture and sale of commodities to be imported for exportation into the customs territory of the Eurasian Economic Union in the amount not included into the price actually paid or subject to payment: (a) raw stuff, materials, parts semi-finished products and other commodities of which the commodities to be imported are made (consist of)			
	(b) tools, stamps, forms and other similar commodities used in making commodities to be imported			
	(c) materials spent on making commodities to be imported			

	(d) project planning, development, engineering and design work, artistic design, styling, schemes and drawings made outside the colostomy territory of the European Economic Union and required for making commodities to be imported			
	15 Licence and other similar payments for using intellectual property items			
	16 Part of the income (proceeds) derived as a result of subsequent sale or disposal in some other way or use of commodities to be imported which is directly or indirectly due to the seller			
	17 Outlays on carriage (transportation) of commodities to be imported up to___			
	18 Outlays on loading, unloading or overloading of commodities to be imported and making other operations connected with their carriage (transportation)			
	19 Outlays on insurance in connection with the operations cited in Columns 17 and 18			
	20 Total of Columns 13-19 in national currency			
DEDUCTIONS: outlays in national currency included into Column 12*	21 Outlays on construction, erection, assembly, installation, servicing or rendering technical assistance made after commodities' importation into the customs territory of the Eurasian Economic Union			
	22 Outlays on carriage (transportation) of commodities to be imported across the customs territory of the Eurasian Economic Union			
	23 Amount of duties, taxes and fees to be paid in connection with commodities' importation into the customs territory of the Eurasian Economic Union or sale of commodities in such customs territory			
	24 Total of Columns 21-23 in national currency			
25 Customs value of commodities to be imported (12+20-24): (a) in NATIONAL CURRENCY (b) in US DOLLARS (rate of conversion ____)				

*If the amount is paid in foreign currency, shall be cited the amount in the foreign currency and the rate of conversion in respect of each commodity and each column.	
Ordinal number of commodity and number in CVD-2 and number of CVD-2 column	Currency letter code, amount Conversion rate
Additional data	Date, signature, stamp

ENDORSED
by Resolution of the Collegium
of the Eurasian Economic Commission
No. 160 of 16 October 2018

Procedure for Completing the Customs Value Declaration

I. General Provisions

1. This Procedure defines the rules for completing the customs value declaration (hereinafter referred to as the CVD) in the form of an electronic document and in the form of a document made on a paper medium.

2. The CVD shall be completed in the form of an electronic document, if the declaration in respect of commodities is completed in the form of an electronic document, or in the form of a document made on a paper medium, if the declaration in respect of commodities is completed in the form of a document made on a paper medium.

3. The CVD in the form of an electronic document shall be completed in compliance with the structure defined by the Eurasian Economic Commission (hereinafter referred to as the Commission).

When estimating the customs value of commodities in compliance with Article 39 of the Customs Code of the Eurasian Economic Union (hereinafter referred to as the Code), the CVD-1 shall be completed according to the form endorsed by Resolution of the Collegium of the Eurasian Economic Commission No. 160 of 16 October 2018.

When estimating the customs value of commodities in compliance with Article 41-45 of the Code, the CVD-2 shall be completed according to the form endorsed by Resolution of the Collegium of the Eurasian Economic Commission No. 160 of 16 October 2018.

The form of the basic sheet of the CVD-2 shall be general (uniform) for all the methods of estimating the customs value of commodities established by Articles 41-45 of the Code. The second basic sheet of the CVD-2 shall be completed according to one of the four established forms depending on the method of estimating the customs value of commodities:

- the method based on the cost of a transaction with identical commodities (Method 2) in compliance with Article 41 of the Code, the method based on the cost of a transaction with homogeneous commodities (Method 3) in compliance with Article 42 of the Code or the reserve method (Method 6) in compliance with Article 45 of the Code on the basis of Method 2 or Method 3;
- the method of deduction (Method 4) in compliance with Article 43 of the Code or Method 6 on the basis of Method 4;
- the method of addition (Method 5) in compliance with Article 44 of the Code or Method 6 on the basis of Method 5;
- Method 6 on the basis of Method 1;

4. When completing the CVD, shall be applied the reference-books and classifiers forming part of the resources of the uniform system of the normative-and-reference information of the Eurasian Economic Union (hereinafter referred to as the Union), as well as the reference-books and classifiers used for customs purposes to be formed and subject to application in compliance with the legislation of the Union (hereinafter referred to as member states).

5. For the purposes of this Procedure, a column, section or subsection shall be understood as a requisite element (requisite elements) of the structure of the CVD in the form of an electronic document or a structural unit of the CVD form in the form of a document made on a paper medium that can comprise spaces and lines. In compliance with this Procedure, in a column shall be cited the data grouped on the basis of the same feature.

For the purposes of this Procedure, commodities to be imported shall be understood as the commodities data on whose customs value is subject to citing in compliance with this Procedure

when completing the CVD in the instances provided for by Resolution of the Collegium of the Eurasian Economic Commission No. 160 of 16 October 2018.

6. The CVD in the form of an electronic document may contain data of technical nature required for automated processing. Such data shall be formed by an information system. The composition of the cited data shall be defined in the CVD structure.

Data of technical nature shall not be shown when a paper copy of the CVD in the form of an electronic document is printed out.

7. The CVD in the form of a document made on a paper medium shall be completed with the use of printing devices in two copies on paper sheets of A4 Format. One copy shall be intended for a customs authority and the other one shall be intended for the person that has completed the CVD.

8. The CVD in the form of a document made on a paper medium shall consist of 2 basic and the required number of additional sheets. The first basic sheet of the CVD shall contain data related to all the commodities to be imported in respect of which a given CVD is completed and on the second basic sheet shall be cited the data used in estimating the customs value of commodities to be imported and an estimation of the customs value of commodities to be imported.

If in the same declaration in respect of commodities in the form of a document made on a paper medium more than 3 denominations of commodities are declared, then for declaring data on the customs value of the commodities shall be used additional sheets of the CVD in the form of a document made on a paper medium. On such occasion, as additional sheets shall be used the form of the second basic sheet of the CVD in the form of a document made on a paper medium.

All the sheets of the CVD in the form of a document made on a paper medium starting from the third one shall be deemed additional ones (the first and second sheets shall be deemed the basic sheets of the form while the third and subsequent ones shall be deemed additional ones).

9. When completing the CVD, the cost and quantitative values shall be rounded according to the mathematical rules accurate to the second character after the point.

In the Republic of Armenia the cost values cited in the CVD in national currency shall be rounded to the whole number.

10. If in the columns of the CVD in the form of a document made on a paper medium there is not enough space for showing some data, such data shall be cited on the back side of the CVD or on the CVD sheets additionally attached to the CVD (on the paper of the A4 Format) that shall be an integral part of the CVD in the form of a document made on a paper medium (hereinafter referred to as an addition). In so doing, in the appropriate column of the CVD in the form of a document made on a paper medium the following note shall be made: "See the back side" or "See the addition". All the sheets of an addition shall be numbered.

In the right upper shoulder of each sheet of an addition the following note shall be made: "Addition to CVD No. _____ on ____ sheets.

When using the back side of the CVD or an addition, shall be cited the ordinal number of a commodity mentioned in the first subsection of Column 32 of the declaration in respect of commodities in the form of a note "Commodity No. " and in respect of each commodity shall be specified the number of the CVD column and the data for which there is not enough space in the CVD column.

The cited data shall be attested by the signature of the person that has completed the CVD and by an imprint of the stamp of the declarant or of a customs representative, if in compliance with the legislation of a member state the declarant or customs representative must have a stamp.

The number of copies of each addition shall correspond to the number of the CVD copies in the form of a document made on a paper medium.

II. Procedure for Completing the CVD-1

11. Column 1 shall be completed in the following procedure.

In the column shall be cited data on the person being the seller of the commodities to be imported.

The column shall be completed in compliance with the procedure for completing Column 2 "Consignor/Exporter" of the declaration in respect of commodities established by Section II of the Instructions on Completing the Declaration in Respect of Commodities endorsed by Resolution of the Commission of the Customs Union No. 257 of May 20, 2010 (hereinafter referred to as the Instructions).

12. Column 2 shall be completed in the following procedure.

In section (a) shall be cited data on the person being the purchaser of commodities to be imported.

Section (a) shall be completed in compliance with the procedure for completing Column 8 "Consignee" of the declaration in respect of commodities established by Section II of the Instructions.

In section (b) shall be stated data on the person being the declarant of commodities.

Section (b) shall be completed in compliance with the procedure for completing Column 14 "Declarant" of the declaration in respect of commodities established by Section II of the Instructions.

13. Column 3 shall be completed in the following procedure.

In the column in the CVD-1 in the form of a document made on a paper medium shall be cited as divided by the white space, while in the CVD-1 in the form of an electronic document in appropriate requisite elements of the CVD-1 structure, the code of the terms of commodities' supply in compliance with the classifier of the terms of supply and the denomination of a geographic point.

If the bases of supply related to commodities to be imported are different or if the basis of supply is related to all the commodities to be imported but, with that, supplies are made to various geographic points, the entry "Different" shall be made in the column.

14. Column 4 shall be completed in the following procedure.

In the column in the DTS-1 in the form of a document made on a paper medium shall be cited as divided by the white space, while in the CVD-1 in the form of an electronic document in appropriate requisite elements of the structure of the CVD-1, the number (numbers) and the date (dates) in the format of dd.mm.yyyy (day, month, calendar year) of the invoice (invoices) drawn up by the seller for the purchaser and containing the cost estimate of commodities to be imported.

In the CVD-1 in the form of a document made on a paper medium shall be cited as divided by the white space, while in the CVD-1 in the form of an electronic document in appropriate requisite elements of the CVD-1 structure, the number and date in the format of dd.mm.yyyy (day, month, calendar year) of the contract (agreement, covenant) of purchase and sale (supply) of commodities to be imported, as well as the number and date of effective annexes, additions and addenda to it.

In the CVD-1 in the form of a document made on a paper medium data on each document shall be cited in a new line.

15. Column 5 shall be completed in the following procedure.

In the column in the CVD-1 in the form of a document made on a paper medium, while in the CVD-1 in the form of an electronic document in appropriate requisite elements of the CVD-1 structure shall be cited the number and date in the format of dd.mm.yyyy (date, month, calendar year) of the contract (agreement, covenant) of purchase and sale (supply) of commodities to be imported, as well as the numbers and dates of appropriate annexes, additions and amendments to it.

In the CVD-1 in the form of a document made on a paper medium data on each document shall be cited in a new line.

16. Column 6 shall be completed in the following procedure.

The column shall be completed in case of the answer "Yes" in section (c) of Column 7, section (b) of Column 8, sections (a) and/or (b) of Column 9.

In the column in the CVD-1 in the form of a document made on a paper medium shall be cited as divided by the white space, while in the CVD-1 in the form of an electronic document in appropriate requisite elements of the CVD-1 structure, the number and date in the format of dd.mm.yyyy (day, month, calendar year) of the documents related to the data specified in Columns 7-9.

In the CVD-1 in the form of a document made on a paper medium data on each document shall be cited in a new line.

17. Column 7 shall be completed in the following procedure.

In sections (a), (b) and (c) in the spaces corresponding to the correct answer the sign "X" shall be made.

Should the answer be "No" in section (a), sections (b) and (c) shall not be completed.

Should the answer be "Yes" in section (c), in the column "Additional data" shall be cited the data in compliance with Paragraphs Three and Five of Item 39 of this Procedure.

18. Column 8 shall be completed in the following procedure.

In sections (a) and (b) corresponding to the correct answer, the sign "X" shall be made.

If the sale of commodities to be imported or the price thereof depend on the terms or liabilities whose influence upon the price of commodities to be imported can be defined in quantitative terms, the appropriate amount shall be cited in section (b) of Column 11 as an indirect payment.

19. Column 9 shall be completed in the following procedure.

In sections (a) and (b) in the spaces corresponding to the correct answer, the sign "X" shall be made.

Should the answer be "Yes" in sections (a) and/or (b), in Columns 15 and 16 the appropriate values shall be cited.

20. Column 10 shall be completed in the following procedure.

In section (a) shall be specified the number of additional sheets of the CVD-1 (the number of additional sheets shall correspond to the number of the last sheet of the CVD-1 reduced by 2).

In section (b) in the CVD-1 in the form of a document made on a paper medium in separate lines, while in the CVD-1 in the form of an electronic document in appropriate requisite elements of the CVD-1 structure, shall be cited the following:

- the date of completing the CVD-1 in the format of dd.mm.yyyy (date, month, calendar year);
- the family name, first name and patronymic (if any) of the person that has completed the CVD-1;
- the code of the country whose authorized body has issued the document certifying the identity of the person that has completed the CVD-1 in compliance with the classifier of countries of the world, denomination, series (if any), number and date of issuance in the format of dd.mm.yyyy (day, month, calendar year) of the document certifying the identity of the person that has completed the CVD-1;

- the contact requisite elements of the person that has completed the CVD-1: denomination of the type of communication (telephone, fax, e-mail etc), identifier of the communication channel (number of telephone, fax, e-mail address etc.);
- the position held by the person that has completed the CVD-1 in the declarant's staff schedule, if customs declaring has been effected by the declarant, or the position held by the person in the staff schedule of a customs representative, if customs declaring has been effected by the customs representative.

If the CVD-1 is completed by a customs official, the data cited in Paragraphs Six-Eight of this item shall not be cited.

In the CVD-1 in the form of a document made on a paper medium the declared data shall be certified by way of affixing in section (b) the signature of the person that has completed the CVD-1 and by an imprint of the stamp of the declarant or of a customs representative, if in compliance with the legislation of a member state the declarant or customs representative must have a stamp or, if the CVD-1 is completed by a customs official, it shall be done by way of affixing the signature of the customs official and by an imprint of the personal numbered stamp thereof.

21. The column "Commodity No." shall be completed in the following procedure.

In the column shall be cited the commodity's ordinal number shown in Column 32 "Commodity" of the declaration in respect of commodities.

22. The column "Code of the CC FEA of the EAEU" shall be completed in the following procedure.

In the column without white spaces shall be shown the 10-digit code of the commodity to be imported in compliance with the uniform Commodity Classification of Foreign Economic Activity of the Eurasian Economic Union (hereinafter referred to as the CC FEA of the EAEU).

23. Column 11 shall be completed in the following procedure.

In the first subsection of section (a) shall be cited in the currency of the invoice the price that has been actually paid or subject to payment for the commodity to be imported.

In the second subsection of section (a) shall be cited the price actually paid or subject to payment for the commodity to be imported converted into the currency of the state with whose customs authority the declaration in respect of commodities is to be filed. The conversion shall be effected at the exchange rate of currencies fixed (determined) in compliance with the legislation of this member state effective as of the date of registration of the declaration for commodities, and in respect of the commodities to be imported that have been released prior to the date of filing the declaration in respect of commodities, it shall be done as of the date of registration of the application for the commodities' release prior to filing the declaration in respect of commodities.

The letter code of the invoice currency in compliance with the currency classifier and the exchange rate of the invoice currency with respect to the currency of a member state shall be cited in the CVD-1 in the form of a document made on a paper medium in the denomination of the second subsection of section (a) in the space "(rate of conversion _____)", while in the CVD-1 in the form of an electronic document it shall be cited in appropriate requisite elements of the DTS-1 structure. The cited space (appropriate requisite elements of the DTS-1 structure) shall not be completed in respect of the commodities to be imported that had been released prior to filing the declaration for commodities on the basis of several applications, if such applications were registered by a customs authority on different days and/or if the price actually paid or subject to payment for commodities to be imported is cited in invoices in various currencies. In respect of such commodities data on the letter code of the currency of the invoice and on the exchange rate of the currency of the invoice with respect to the currency of a member state shall be specified in respect of each commodity in the second subsection of section (a) in the CVD-1 in the form of a document made on a paper medium in a separate line below data on the price actually paid or subject to payment for the commodity to be imported, while in the DTS-1 in the form of an electronic document it shall be done in appropriate requisite elements of the CVD-1 structure. Data on the letter code of the currency of the invoice and the exchange rate of the currency of the invoice with respect to the currency of a member state shall be cited in the CVD-1 in the form of a document made on a paper

medium with the separation sign "/", while in the CVD-1 in the form of an electronic document it shall be done in appropriate requisite elements of the CVD-1 structure.

In section (b) shall be cited the value of indirect payments, in particular the value of the cost estimate of the conditions and liabilities whose influence upon the price of commodities to be imported may be defined in quantitative terms, shown in section (b) of Column 8 as converted into the currency of the member state with whose customs authority the declaration in respect of commodities is to be filed. The conversion shall be effected at the exchange rate of currencies fixed (determined) in compliance with the legislation of this member state effective as of the date of registration of the declaration in respect of commodities, while in respect of the commodities to be imported that had been released prior to the date of filing the declaration for commodities, it shall be done as of the date of registration of the application for release prior to filing the declaration in respect of commodities.

The letter code of the currency of indirect payments in compliance with the classifier of currencies and the exchange rate of indirect payments with respect to the currency of a member state shall be cited in the CVD-1 in the form of a document made on a paper medium in the denomination of section (b) in the space "rate of conversion _____)", while in the CVD-1 in the form of an electronic document it shall be done in appropriate requisite elements of the CVD-1 structure. The cited space (the appropriate requisite elements of the CVD-1 structure) shall not be completed in respect of the commodities to be imported that had been released prior to filing the declaration for commodities on the basis of several applications, if such applications have been registered by a customs authority on different days and/or the price actually paid or subject of payment for commodities to be imported is cited in invoices in various currencies. In respect of such commodities data on the letter code of the currency of indirect payments and the exchange rate of the currency of indirect payments shall be cited in respect of each commodity in section (b) in the CVD-1 in the form of a document made on a paper medium in a separate line below data on the amount of indirect payments, while in the CVD-1 in the form of an electronic document it shall be done in appropriate requisite elements of the CVD-structure. Data on the letter code of the currency of indirect payments and the exchange rate of the currency of indirect payments shall be cited in the CVD-1 in the form of a document made on a paper medium using the separation sign "/", while in the CVD-1 in the form of an electronic document it shall be done in appropriate requisite elements of the CVD-1 structure.

If in section (b) the total value of indirect payments is shown, this total value shall be interpreted in the column "Additional payments" of the appropriate sheet of the CVD-1.

24. Column 12 shall be completed in the following procedure.

In the column shall be cited in the currency of the member state with whose customs authority the declaration for commodities is to be filed the sum of the values cited in subsection 2 of section (a) and section (b) of columns 11.

25. Column 13 shall be completed in the following procedure.

In the column shall be cited in the currency of the member state with whose customs authority the declaration in respect of commodities is to be filed the outlays in the amount in which they have been made or are subject to making by the purchaser but are not included into the price actually paid or subject to payment for commodities to be imported which is mentioned in section (a) of Column 11.

In section (a) shall be cited the amount of the purchaser's outlays on remuneration to agents (intermediaries) and on remuneration to brokers, except for remuneration for purchasing to be paid by the purchaser to the agent (intermediary) thereof for rendering outside the territory of the Russian Federation the services connected with purchasing commodities to be imported as advised by the purchaser.

In section (b) shall be cited the total value of the purchaser's outlays on tare, if such rate for customs purposes is considered as the organic whole with commodities to be imported and of the outlays on packing, in particular the cost of packing materials and of the works involved in packing.

26. Column 14 shall be completed in the following procedure.

In the column shall be shown in the currency of the member state with whose customs authority the declaration for commodities is to be filed the distributed cost of the commodities and services directly or indirectly rendered by the purchaser free of charge or at a reduced price for use in connection with manufacture and sale of commodities to be imported in the amount which is not included into the price actually paid or subject to payment for these commodities.

In section (a) shall be cited the cost of raw stuff, materials, parts, semi-finished products and other commodities of which commodities to be imported are made (consist of).

In section (b) shall be specified the cost of tools, stamps, forms and other similar commodities used in manufacture of commodities to be imported.

In section (c) shall be cited the cost of the materials spent on making commodities to be imported.

In section (d) shall be cited the cost of project planning, engineering and design work, artistic design, styling, schemes and drawings made outside the customs territory of the Union and required for manufacture of commodities to be imported.

27. Column 15 shall be completed in the following procedure.

In the column in the currency of the member state with whose customs authority the declaration for commodities is to be filed shall be shown the amount of licence and other similar payments for using intellectual property items, including royalties, payment for patents, trademarks, and author's rights provided for by Subitem 7 of Item 1 of Article 40 of the Code (hereinafter referred to in this item as licence and other similar payments) that are related to the commodity to be imported, or the total amount of licence and other similar payments, if in compliance with Paragraph Five of Item 1 of Resolution of the Collegium of the Eurasian Economic Commission No. 83 of May 22, 2018 on Estimation of Additional Charges When Determining the Customs value of Commodities such total amount of licence and other similar payments is to be added to the price actually paid or subject to payment for the commodity to be imported. On the cited occasion, additional data shall be shown in respect of the commodity to be imported in the column "Additional data" in compliance with Paragraphs Three and Six of Item 39 of this Procedure.

The column shall not be completed in respect of the commodity to be imported, if the total amount of licence and other similar payments is added to the price actually paid or subject to payment for another commodity in respect of which the greatest ad valorem rate of the import customs duty or the greatest taxation level is applied. On the cited occasion, in respect of the commodity to be imported additional data shall be shown in the column "Additional data" in compliance with Paragraphs Three and Seven of Item 39 of this Procedure.

28. Column 16 shall be completed in the following procedure.

In the column shall be cited in the currency of the member state with whose customs authority the declaration in respect of commodities is to be filed, the amount of the part of the income (proceeds) obtained as a result of subsequent sale, disposal in some other way or use of commodities to be imported which is directly or indirectly due to the purchaser.

29. Column 17 shall be completed in the following procedure.

In the column shall be shown in the currency of the member state with whose customs authority the declaration for commodities is to be filed the amount of outlays on carriage (transportation) of commodities to be imported to the place of arrival of such commodities in the customs territory of the Union or to another place specified by the Commission.

In the denomination of Column 17 shall be cited the place of arrival of commodities to be imported in the customs territory of the Union or other place specified by the Commission, the outlays on carriage (transportation) to which are to be added to the price actually paid or subject to payment for commodities to be imported or, if the division of outlays on carriage (transportation) of commodities to be imported to the place of arrival of such commodities in the customs territory of

the Union or to other place specified by the Commission and from the place of arrival or from other place specified by the Commission is not proved by documents, the place of destination of commodities to be imported in the customs territory of the Union.

30. Column 18 shall be completed in the following procedure.

In the column shall be shown in the currency of the member state with whose customs authority the declaration for commodities is to be filed the amount of outlays on loading, unloading and transloading of commodities to be imported and on making other operations connected with their carriage (transportation) up to the place of arrival in the customs territory of the Union or to other place specified by the Commission.

31. Column 19 shall be completed in the following procedure.

In the column shall be cited in the currency of the member state with whose customs authority the declaration for commodities is to be filed the amount of outlays on insurance in connection with the operations cited in Columns 17 and 18.

32. Column 20 shall be completed in the following procedure.

In the column shall be cited in the currency of the member state with whose customs authority the declaration for commodities is to be filed the sum of the values cited in Columns 13-19.

33. Column 21 shall be completed in the following procedure.

In the column shall be cited in the currency of the member state with whose customs authority the declaration for commodities is to be filed the amount of outlays on construction, erection, assembly, installation, servicing and on rendering technical assistance in respect of such commodities, as industrial installations, machines and equipment to be effected after importation of the commodities into the customs territory of the Union.

34. Column 22 shall be completed in the following procedure.

In the column shall be cited in the currency of the member state with whose customs authority the declaration for commodities is to be filed the amount of outlays on carriage (transportation) of commodities to be imported across the customs territory of the Union from the place of arrival of such commodities into the customs territory of the Union or from another place specified by the Commission.

35. Column 23 shall be completed in the following procedure.

In the column shall be cited in the currency of the member state with whose customs authority the declaration for commodities is to be filed the amount of duties, taxes and fees to be paid in connection with importation of commodities into the customs territory of the Union or the sale of such commodities in the customs territory of the Union.

36. Column 24 shall be completed in the following procedure.

In the column shall be cited in the currency of the member state with whose customs authority the declaration for commodities is to be filed the sum of the amounts cited in Columns 21-23.

37. Column 25 shall be completed in the following procedure.

In section (a) shall be cited in the currency of the member state with whose customs authority the declaration for commodities is to be filed the customs value of commodities to be imported estimated by way adding the values shown in Columns 12 and 20 and of deduction from this sum of the value specified in Column 24.

In section (b) shall be cited the customs value of the commodity to be imported shown in section (a) which is converted into the US dollars. The conversion shall be effected at the exchange rate of

currencies fixed (determined) in compliance with the legislation of the member state with whose customs authority the declaration for commodities is to be filed, effective as of the date of registration of the declaration for commodities, and in respect of the commodities to be imported that had been released prior to filing the declaration for commodities, as of the date of registration of an application for release of commodities prior to filing the declaration for commodities.

The letter code of the US dollar in compliance with the classifier of currencies and the exchange rate of the US dollar with respect to the currency of a member state shall be shown in the CVD-1 in the form of a document made on a paper medium in the denomination of section (b) in the space "(rate of conversion_____)", while in the CVD-1 in the form of an electronic document it shall be done in appropriate requisite elements of the CVD-1. The cited space (the appropriate requisite elements of the CVD-1 structure) shall not be completed in respect of the commodities to be imported that had been released prior to filing the declaration in respect of commodities on the basis of several applications, if such applications are registered by a customs authority at various days. In respect of such commodities data on the letter code of the US dollar and the exchange rate of the US dollar with respect to the currency of a member state shall be cited in respect of each commodity in section (b) in the CVD-1 in the form of a document made on a paper medium in a separate line below data on the customs value of the commodity to be imported, while in the CVD-1 in the form of an electronic document it shall be done in appropriate requisite elements of the CVD-1 structure. Data on the letter code of the US dollar and the exchange rate of the US dollar with respect to the currency of a member state shall be cited in the CVD-1 in the form of a document made on a paper medium separated by the separation sign "/", while in the CVD-1 in the form of an electronic document it shall be done in appropriate requisite elements of the CVD-1 structure.

38. The Column "*" shall be completed in the following procedure.

In the column in the CVD-1 in the form of a document made on a paper medium shall be shown as divided by the separation sign "/", while in the CVD-1 in the form of an electronic document in appropriate requisite elements of the CVD-1 structure, data on conversion of the values which are subject to showing in Columns 13-23 that are cited in commercial and other documents in foreign currency into the currency of the member state with whose customs authority the declaration for commodities is to be filed:

- ordinal number of the commodity in the CVD-1 which the data are related to;
- number of the column of the CVD-1 which the data are related to;
- letter code of foreign currency in compliance with the classifier of currencies;
- amount in foreign currency;
- exchange rate of foreign currency with respect to the currency of a member states fixed (determined) in compliance of the legislation of the member state with whose customs authority the declaration for commodities is filed which is effective as of the date of registration of the declaration in respect of commodities, while in respect of the commodities to be imported that have been released prior to filing the declaration in respect of commodities, as of the date of registration of the application for release prior to filing the declaration for commodities.

When completing the CVD-1 in the form of a document made on a paper medium, the data related to various commodities or to various columns of the CVD-1 shall be shown in separate lines in respect of each commodity or each column.

39. The column "Additional data" shall be completed in the following procedure.

In the column of the CVD-1 in the form of a document made on a paper medium as separated by the separation sign "/", while in the CVD-1 in the form of an electronic document in appropriate requisite elements of the CVD-1 structure, shall be cited the following:

- ordinal number of the document in the CVD-1 which the additional data or estimations are related to, except when additional data are related to all the commodities data on whose customs value are declared in the CVD;
- the following additional data:

- on the reference being used from among those cited in Subitem 2 of Item 5 of Article 39 of the Code in the form of an appropriate entry (for example, "Cost of transaction with commodities to be imported is close to the cost of transactions with identical commodities") - where it is provided for by Item 17 of this procedure;
- on adding the total value of licence and other similar payments to the price actually paid or subject of payment for the commodity to be imported in respect of which the greatest ad valorem rate of the import customs duty or the highest taxation level is applied in the form of the entry "Total amount of licence and other similar payments is added to the price actually paid or subject of payment for the commodity to be imported" - where it is provided for by Item 27 of this procedure;
- on non-inclusion of the amount of licence and other similar payments to the customs value of the commodity to be imported (citing the denomination of the commodity, into whose customs value the amount of such payments is included, the registration number of the declaration in respect of commodities in which data on such commodity is declared and the ordinal number of this commodity in the cited declaration in respect of commodities) in the form of the entry "Licence and other similar payments (payments for patents, payments for trademarks etc.) are not included into the commodity's customs value in connection with adding the total amount of such payments to the price actually paid or subject to payment for commodity_____ DC No._____Commodity No._____" - where it is provided for by Item 27 of this procedure;
- other additional data or estimations related to the customs value of the commodity to be imported (here necessary).

40. The column "Date, signature, stamp" shall be completed in the following procedure.

In the column shall be cited the date of completing the CVD-1 in the format of dd.mm.yyyy (day, month, calendar year).

In the CVD-1 in the form of a document made on a paper medium the declared data shall be certified by way of affixing to the column the signature of the person that has completed the CVD-1 and an imprint of the stamp of the declarant or customs representative, if in compliance with the legislation of a member state the declarant or customs representative must have a stamp or if the CVD-1 is completed by a customs official - by affixing the signature of a customs official and an imprint of the personal numbered stamp thereof.

41. The column "For notes of customs authority" shall be completed in the following procedure.

In the column a customs official shall cite the registration number of the declaration in respect of commodities in which data on the commodities to be imported are declared, and when making amendments (addenda) in the data on the customs value of commodities to be imported which are declared in the declaration in respect of commodities - the registration number of the correction of the declaration co in respect of commodities.

III. Procedure for Completing the CVD-2

1. Procedure for Completing the CVD-2 in the Event of Estimating the Customs Value of Commodities on the Basis of Methods 2-6

42. Column 1 shall be completed in the following procedure.

In the column shall be shown data on the foreign person being a party to the transaction in compliance with which commodities are imported into the customs territory of the Union or, if commodities are imported within the framework of a unilateral transaction, data on the consignor of such commodities.

The column shall be completed in compliance with the procedure for completing Column 2 "Consignor/Exporter" of the declaration in respect of commodities established by Section II of the Instructions.

43. Column 2 shall be completed in the following procedure.

In section (a) shall be cited data on the person of a member state that is a party to the transaction in compliance with which commodities are imported into the customs territory of the Union or, if commodities are imported within the framework of a unilateral transaction, data on the consignee of such commodities.

Section (a) shall be completed in compliance with the procedure for completing Column 8 "Consignee" of the declaration for commodities established by Section II of the Instructions.

In section (b) shall be shown data on the person being the commodities' declarant.

Section (b) shall be completed in compliance with the procedure for completing Column 14 "Declarant" of the declaration in respect of commodities established by Section II of the Instructions.

44. Column 3 shall be completed in the following procedure.

In the column in the CVD-2 in the form of a document made on a paper medium shall be shown as divided by the white space, while in the CVD-2 in the form of an electronic document in appropriate requisite elements of the CVD-2 structure, the code of the terms of supply of commodities to be imported in compliance with the classifier of the terms of supply and the denomination of a geographic point.

If the bases of supply related to commodities to be imported are various or if the basis of supply is related to all the commodities to be imported but, with that, the supply is made to various geographic points, the entry "Different" shall be made in the column.

45. Column 4 shall be completed in the following procedure.

In the column in the CVD-2 in the form of a document made on a paper medium shall be cited as divided by the white space and in the CVD-2 in the form of an electronic document in appropriate requisite elements of the CVD-2 structure the number and date in the format of dd.mm.yyyy (day, month calendar year) of the document that proves making the transaction one of the parties to which is a foreign person and on the basis of which commodities are imported into the customs territory of the Union, as well as the numbers and dates of annexes, additions and amendments to it or, in the absence of such transaction, of other document proving the right of possession, use and/or disposal of commodities to be imported.

In the CVD-2 in the form of a document made on a paper medium data on each document shall be shown in a new line.

46. Column 5 shall be completed in the following procedure.

In the column in the CVD-2 in the form of a document made on a paper medium shall be shown as divided by the white space and in the CVD-2 in the form of an electronic document in appropriate requisite elements of the CVD-2 structure the numbers and dates in the format dd.mm.yyyy (day, month, calendar year) of documents with the decisions rendered by customs authorities on the basis of the results of exercising customs control over the customs value of earlier imported commodities within the framework of the single document that proves making the transaction one of the parties to which is a foreign person and on the basis of which such commodities were imported into the customs territory of the Union or, in the absence of a transaction, of other document proving the right of possession, use and/or disposal of such commodities or with decisions of judicial bodies in respect of such commodities.

In the CVD-2 in the form of a document made on a paper medium data on each document shall be shown in a new line.

In the column shall not be cited the documents which are subject to showing in Column 8.

47. Column 6 shall be completed in the following procedure.

In the space corresponding to the method applied for estimating the customs value of commodities to be imported the sign "X" shall be made.

When estimating the customs value of commodities to be imported by using Method 6 on the basis of Method 1, the mark shall only be made in the space "f".

When estimating the customs value of commodities to be imported by using Method 6 on the basis of Methods 2-5, the mark shall be made in the space "e" and in the space corresponding to one of Methods 2-5.

If for estimating the customs value of commodities to be imported that have various numbers in the columns of the CVD-2 "Commodity No." various methods of estimation of the customs value of commodities are used, the mark shall be made in the space "g".

48. Column 7 shall be completed in the following procedure.

In the column shall be stated a brief substantiation of the reasons in connection with which the methods of estimation of the customs value of commodities preceding the method of estimation of the commodities' customs value cited in Column 6 are non-applicable:

- in respect of Method 1 - the entry shall be made "Method 1 is non-applicable in connection with" and shall be shown the reasons for impossibility of applying Method 1 with references to the provisions of the Code and/or acts of the Union's bodies in compliance with which the application thereof is impossible;
- in respect of Methods 2-5 the entry shall be made "Method__ is non-applicable in connection with" and shall be cited the reasons for impossibility of applying each method of estimating the commodities' customs value preceding the method of estimating the customs value of commodities specified in Column 6, citing the absence of the specific documents and/or data in connection with whose absence such methods are non-applicable;
- in respect of Method 6 - the entry shall be made "Method 6 with flexible application of Method__ is non-applicable in connection with" and shall be shown the reasons for impossibility of applying each method of estimating the customs value of commodities subject to the order of their application within the framework of Method 6 citing the absence of the specific documents and/or data in connection with whose absence the application of such methods is impossible.

49. Column 8 shall be completed in the following procedure.

In the column shall be shown data on the documents serving as the basis for completing the CVD-2.

When estimating the customs value of commodities to be imported on the basis of Method 2, Method 3 and Method 6, on the basis of them shall be cited in the CVD-2 in the form of a document made on a paper medium as divided by the separation sign "/" and in the CVD-2 in the form of an electronic document in appropriate requisite elements of the CVD-2 structure the following:

- ordinal number of the commodity in the CVD-2 which the data are related to;
- registration number of the declaration in respect of commodities in compliance with which an identical or homogeneous commodity was placed under the customs treatment and ordinal number of such commodity from Column 32 of such declaration in respect of commodities.

When estimating the customs value of commodities to be imported by Method 4 and Method 6 on the basis of Method 4, in the CVD-2 in the form of a document made on paper medium shall be shown as divided by the separation sign "/" and in the CVD-2 in the form of an electronic document in appropriate requisite elements of the CVD-2 structure the following:

- ordinal number of the commodity in the CVD-2 which the data are related to;
- numbers and dates in the format of dd.mm.yyyy (day, month, calendar year) of the documents containing data on the price the earlier imported identical, homogeneous commodity or commodity to be imported at which the greatest total quantity of such commodities is sold in the customs territory of the Union.

When estimating the customs value of commodities to be imported by Method 5, Method 6 on the basis of Method 5 and by Method 6 on the basis of Method 1, in the CVD-2 in the form of a document made on a paper medium shall be shown as divided by the separation sign "/" and in the CVD-2 in

the form of an electronic document in appropriate requisite elements of the CVD-2 structure the following:

- ordinal number of the commodity in the CVD-2 which the data are related to;
- numbers and dates in the format of dd.mm.yyyy (day, month, calendar year) of the documents data from which have been used in estimating the customs value of commodities to be imported.

In the CVD-2 in the form of a document made on a paper medium data on each document shall be shown in a new line.

50. Column 9 shall be completed in the following procedure.

In the column shall be cited the number of additional sheets of the CVD-2 (the number of additional sheets shall correspond to the number of the last sheet of the CVD-2 reduced by 2).

51. Column 10 shall be completed in the following procedure.

The column shall be completed in the procedure provided for completing section (b) of Column 10 of the CVD-1.

52. The column "Commodity No." shall be completed in the following procedure.

In the column shall be cited the ordinal number of the commodity shown in Column 32 "Commodity" of the declaration in respect of commodities.

53. The column "Code of the CC FEA of the EAEU" shall be completed in the following procedure.

In the column shall be cited without white spaces the 10-digit code of the commodity to be imported in compliance with the CC FEA of the EAEU.

54. The column "Additional data" shall be completed in the following procedure.

In the column shall be cited, where necessary, any additional data or estimations related to the data shown in the CVD-2.

In the column in the CVD-2 in the form of a document made on a paper medium as divided by the separation sign "/" and in the CVD-2 in the form of an electronic document in appropriate requisite elements of the CVD-2 structure shall be cited the following:

- ordinal number of the commodity in the CVD-2 which the data or estimations are related to, except when the data and estimations are related to all the commodities data on whose customs value are declared in the CVD;
- any additional data or estimations related to the data shown in the CVD.

55. The column "Date, signature, stamp" shall be completed in the following procedure.

In the column shall be cited the date of completing the CVD-2 in the format of dd.mm.yyyy (day, month, calendar year).

In the CVD-2 in the form of a document made on paper medium the declared data shall be certified by way of affixing in the column the signature of the person that has completed the CVD-2 and an imprint of the stamp of the declarant or customs representative, if in compliance with the legislation of a member state the declarant or customs representative must have a stamp or, if the CVD-2 is completed by a customs official, by way of affixing the signature of the customs official and an imprint of the personal numbered stamp thereof.

56. The column "For notes of customs authority" shall be completed in the following procedure.

In the column the customs official shall cite the registration number of the declaration in respect of commodities in which data on commodities to be imported are declared and when making amendments (addenda) in the data on the customs value of commodities to be imported which are declared in the declaration in respect of commodities, the registration number of the correction of the declaration co in respect of commodities.

2. Procedure for Completing the CVD-2 in the Event of Estimating the Customs Value of Commodities by Method 2, Method 3 and Method 6 of Their Basis

57. Column 11 shall be completed in the following procedure.

In the column shall be cited in the currency of the member state with whose customs authority the declaration for commodities is to be filed the cost of a transaction with identical or homogeneous commodities which is taken as the basis for estimating the customs value of commodities to be imported in compliance with Article 41, 42 or 45 of the Code.

58. Column 12 shall be completed in the following procedure.

Sections (a) - (e) shall be completed when making corrections in respect of the cost of a transaction with identical or homogeneous commodities in compliance with Items 1 and 2 of Article 41 or Items 1 and 2 of Article 42 of the Code, if any outlays in respect of identical or homogeneous provided for by sections (a) - (e) exceed similar outlays in respect of commodities to be imported.

In section (a) shall be cited in the currency of the member state with whose customs authority the declaration for commodities is to be filed the amount by which must be reduced the cost of the transaction with identical or homogeneous commodities cited in Column 11 because in compliance with a contract (agreement) the price of the unit of the identical or homogeneous commodity depends on the sold units of the commodity and the commodities to be imported and identical or homogeneous commodities have been sold in the quantities corresponding to various levels of price for the commodity unit.

Section (a) shall not be completed in the following instances:

- in Column 11 is cited the cost of transactions with the identical or homogeneous commodities basically sold in the same quantity as commodities to be imported;
- there is no documentary proof of dependence of the price of the unit of identical or homogeneous commodity on the quantity of sold units of this commodity.

In section (b) shall be shown in the currency of the member state with whose customs authority the declaration for commodities is to be filed, the amount by which must be reduced the cost of the transaction with identical or homogeneous commodities shown in Column 11 because such commodities have been sold on a different commercial level of sales than commodities to be imported.

Section (b) shall not be completed, if in Column 11 is shown the cost of a transaction with identical or homogeneous commodities sold on the same commercial level of sales as commodities to be imported.

In section (c) shall be cited in the currency of the member state with whose customs authority the declaration for commodities is to be filed the difference between the outlays on carriage (transportation) of identical or homogeneous commodities to the place of arrival in the customs territory of the Union or to other place specified by the Commission and the similar outlays in respect of commodities to be imported.

In the denomination of section (b) shall be cited the place of arrival of commodities to be imported in the customs territory of the Union or other place specified by the Commission or, if the division of outlays on carriage (transportation) of commodities to be imported to the place of arrival of such commodities in the customs territory of the Union or to other place specified by the Commission and from the place of arrival or from other place specified by the Commission is not proved by documents, the place of destination of commodities to be imported in the customs territory of the Union.

Section (c) shall not be completed, if there are differences in the distances at which commodities to be imported and identical or homogeneous commodities are carried (transported) and in the modes of transport by which such commodities are carried (transported).

In section (d) shall be cited in the currency of the member state with whose customs authority the declaration for commodities is to be filed the difference between the outlays on loading, unloading or transloading and making other operations connected with carriage (transportation) of identical or homogeneous commodities to the place of arrival in the customs territory of the Union or to other place specified by the Commission, and similar outlays in respect of commodities to be imported.

Section (d) shall not be completed, if there are no differences in the distances at which commodities to be imported and identical or homogeneous commodities are carried (transported) and in the modes of transport by which such commodities are carried (transported).

In section (e) shall be cited in the currency of the member state with whose customs authority the declaration for commodities is to be filed the difference between the outlays on insurance of identical or homogeneous commodities in connection with the operations cited in Subitems 4 and 5 of Item 1 of Article 40 of the Code and similar outlays on insurance of commodities to be imported.

Section (e) shall not be completed, if there are no differences in the distances at which commodities to be imported and identical or homogeneous commodities are carried (transported) and in the modes of transport by which such commodities are carried (transported).

59. Column 13 shall be completed in the following procedure.

In the column shall be cited in the currency of the member state with whose customs agency the declaration for commodities is to be filed the sum of the values cited in sections (a) - (e) of Column 12.

60. Column 14 shall be completed in the following procedure.

Sections (a) - (e) shall be completed when making corrections in respect of the cost of a transaction with identical or homogeneous commodities in compliance with Items 1 and 2 of Article 41 or Items 1 and 2 of Article 42 of the Code, if any of the outlays in respect of identical or homogeneous commodities which are provided for by sections (a) - (e) is below similar outlays in respect of commodities to be imported.

In section (a) shall be cited in the currency of the member state with whose the declaration in respect of commodities is to be filed the amount by which must be increased the cost of a transaction with identical or homogeneous commodities cited in Column 11 because in compliance with a contract (agreement) the price of the unit of an identical or homogeneous commodity depends on the quantity of sold units of the commodity and imported commodities and identical or homogeneous commodities have been sold in the quantities corresponding to different levels of prices of the commodity unit.

Section (a) shall not be completed in the following instances:

- in Column 11 shall be cited the cost of a transaction with identical or homogeneous commodities essentially sold in the same quantity as commodities to be imported;
- there is no documentary proof of dependence of the price of the unit of identical or homogeneous commodity on the number of sold units of this commodity.

In section (b) shall be cited in the currency of the member state with whose customs authority the declaration in respect of commodities is to be filed the amount by which must be increased the cost of a transaction with identical or homogeneous commodities cited in Column 11 because such commodities have been sold on a different commercial level of sales than commodities to be imported.

Section (b) shall not be completed, if in Column 11 is cited the cost of a transaction with identical or homogeneous commodities sold on the same commercial level of sales as commodities to be imported.

In section (c) shall be cited in the currency of the member state with whose customs authority the declaration in respect of commodities is to be filed the difference between the outlays on carriage (transportation) of commodities to be imported to the place of arrival in the customs territory of the Union or to other place specified by the Commission and similar outlays in respect of identical or homogeneous commodities.

In the denomination of section (c) shall be cited the place of arrival of commodities to be imported in the customs territory of the Union or other place specified by the Commission or, if the division of outlays on carriage (transportation) of commodities to be imported to the place of arrival of such commodities in the customs territory of the Union or to other place specified by the Commission and from the place of arrival or from other place specified by the Commission is not proved by documents, the place of destination of commodities to be imported in the customs territory of the Union.

Section (c) shall not be completed, if there are no differences in the distances at which commodities to be imported and identical or homogeneous are carried (transported) and in the modes of transport by which such commodities are carried (transported).

In section (d) shall be cited in the currency of the member state with whose the declaration in respect of commodities is to be filed the difference between the outlays on loading, unloading or transloading and making other operations connection with carriage (transportation) of commodities to be imported to the place of arrival in the customs territory of the Union or to other place specified by the Commission and similar outlays in respect of identical or homogeneous commodities.

Section (d) shall not be completed if there are no differences in the distances at which commodities to be imported and identical or homogeneous commodities are carried (transported) and in the modes of transport by which such commodities are carried (transported).

In section (e) shall be shown in the currency of the member state with whose customs authority the declaration in respect of commodities is to be filed the difference between the outlays on insurance of commodities to be imported in connection with the operations cited in Subitems 4 and 5 of Item 1 of Article 40 of the Code and similar outlays on insurance of identical or homogeneous commodities.

Section (e) shall not be completed, if there are no differences in the distances at which commodities to be imported and identical or homogeneous commodities are carried (transported) and in the modes of transport by which such commodities are carried (transported).

61. Column 15 shall be completed in the following procedure.

In the column shall be shown in the currency of the member state with whose tax authority the declaration in respect of commodities is to be filed the sum of the values cited in sections (a)-(d) of Column 14.

62. Column 16 shall be completed in the following procedure.

In the column shall be cited in the currency of the member state with whose tax authority the declaration in respect of commodities is to be filed the cost of a transaction with identical or homogeneous commodities estimated by way of deducting from the value cited in Column 11 the value cited in Column 13 and by adding the obtained difference and the value cited in Column 15.

63. Column 17 shall be completed in the following procedure.

In section (a) shall be shown the quantity of identical or homogeneous commodities in appropriate measurement units (kilograms, pieces etc.) specifying such measurement units directly after the cited value.

In section (b) shall be cited the quantity of commodities to be imported in appropriate measurement units (kilograms, pieces etc.) specifying such measurements units directly after the cited value.

The column shall not be completed, if the quantity of commodities to be imported and identical or homogeneous commodities is the same.

64. Column 18 shall be completed in the following procedure.

In section (a) shall be cited in the currency of the member state with whose customs authority the declaration in respect of commodities is to be filed the customs value of commodity to be imported estimated by way of multiplying the value shown in Column 16 by the ratio of the value cited in section (b) of Column 17 to the value cited in section (a) of Column 17, or, if Column 17 has not been completed, the customs value of commodity to be imported which is equal to the cost of a transaction with identical or homogeneous commodities cited in Column 16.

In section (b) shall be cited the customs value of commodity to be imported which is shown in section (a) as converted into US dollars. The conversion shall be effected at the exchange rate of currencies fixed (determined) in compliance with the legislation of the member state with whose customs authority the declaration in respect of commodities is to be filed effective as of the date of registration of the declaration for commodities, and in respect of the commodities to be imported that have been released prior to filing the declaration in respect of commodities, as of the date of registration of the application for release prior to filing the declaration in respect of commodities.

The letter code of the US dollar in compliance with the classifier of currencies and the exchange rate of the US dollar to the currency of a member state shall be shown in the CVD-2 in the form of a document made on a paper medium in the denomination of section (b) in the space "(rate of conversion_____)" and in the CVD-2 in the form of an electronic document it shall be done in appropriate requisite elements of the CVD-2 structure. The cited space (the appropriate requisite elements of the CVD-2 structure) shall not be completed in respect of the commodities to be imported that had been released prior to filing the declaration in respect of commodities on the basis of several applications, if such applications were registered by a customs authority on various days. In respect of such commodities data on the letter code of the US dollar and the exchange rate of the US dollar with respect to the currency of a member state shall be shown in respect of each commodity in section (b) in the CVD-2 in the form of a document made on a paper medium in a separate line below data on the customs value of commodity to be imported and in the CVD-2 in the form of an electronic document it shall be done in appropriate requisite elements of the CVD-2 structure. Data on the letter code of the US dollar and the exchange rate of the US dollar with respect to the currency of a member state shall be shown in the CVD-2 in the form of a document made on a paper medium as divided by the separation sign "/" and in the CVD-2 in the form of an electronic document it shall be done in appropriate requisite elements of the CVD-2 structure.

65. The column "*" shall be completed in the following procedure.

In the column in the CVD-2 in the form of a document made on a paper medium shall be shown as divided by the separation sign "/" and in the CVD-2 in the form of an electronic document in appropriate requisite elements of the CVD-2 structure data on conversion of the values subject to showing in Columns 12 and 14 which are shown in commercial and other documents in foreign currency into the currency of the member state with whose customs authority the declaration in respect of commodities is to be filed:

- ordinal number of the commodity in the CVD-2 which the data are related to;
- number of the column of the CVD-2 which the data are related to;
- letter code of the foreign currency in compliance with the classifier of currencies;
- amount in foreign currency;
- exchange rate of foreign currency with respect to the currency of a member state fixed (determined) in compliance with the legislation of the member state with whose customs authority the declaration in respect of commodities is to be filed effective as of the date of registration of the declaration in respect of commodities and in respect of the commodities to be imported that had been released prior to filing the declaration in respect of commodities, as of the date of registration of the application for release prior to filing the declaration in respect of commodities.

When completing the CVD-2 in the form of a document made on a paper medium, data related to various commodities to be imported or to various columns of the CVD-2 shall be shown in separate lines in respect of each commodity or each column.

3. Procedure for Completing the CVD-2 in the Event of Estimating the Customs Value of Goods by Method 4 and Method 6 of Its Basis

66. Column 11 shall be completed in the following procedure.

In the column shall be cited in the currency of the member state with whose customs authority the declaration in respect of commodities is to be filed the price of the commodity unit at which the greatest aggregate quantity of commodities to be imported or of commodities which are identical to those to be imported or homogeneous with those to be imported is sold in the customs territory of the Union in the same condition in which they were imported into the customs territory of the Union to the persons that are not interconnected with the persons engaged in such sale in the customs territory of the Union.

If neither commodities to be imported, nor those that are identical to commodities to be imported, nor those that are homogeneous to commodities to be imported are sold in the customs territory of the Union in the same condition in which they have been imported into the customs territory of the Union, in the column shall be cited in the currency of the member state with whose customs authority the declaration in respect of commodities is to be filed the price of the commodity unit at which the greatest aggregate quantity of commodities to be imported are sold after their processing (treatment) to the persons that are not interrelated with the persons from which they buy these commodities in the customs territory of the Union.

67. Column 12 shall be completed in the following procedure.

In the column shall be cited in the currency of the member state with whose customs authority the declaration for commodities is to be filed the amount of remuneration to an agent (intermediary) normally paid or subject to payment, or of the markup to the price normally made for deriving profit and covering general outlays (commercial and administrative outlays) at the rates normally made in connection with selling in the customs territory of the Union commodities of the same class or type.

68. Column 13 shall be completed in the following procedure.

In the column shall be cited in the currency of the member state with whose customs authority the declaration in respect of commodities is to be filed the amount of normal outlays on the carriage (transportation) and insurance, as well as of other outlays connected with such operations, that have been made in the customs territory of the Union.

69. Column 14 shall be completed in the following procedure.

In the column shall be cited in the currency of the member state with whose customs authority the declaration for commodities is to be filed the amount of customs duties, taxes, fees and other taxes imposed in compliance with the legislation of member states which are subject to payment in connection with importation and/or sale of commodities in the territories of member states, including taxes and fees of subjects of member states, as well as local taxes and fees.

70. Column 15 shall be completed in the following procedure.

The column shall be completed, if in Column 11 is cited the price of the unit of commodity after its processing (treatment).

In the column shall be shown in the currency of the member state with whose customs authority the declaration for commodities is to be filed the value added as a result of processing (treating) commodities in a member state.

71. Column 16 shall be completed in the following procedure.

In the column shall be cited in the currency of the member state with whose customs authority the declaration for commodities is to be filed the value estimated by way of adding the values shown in Columns 12-15.

72. Column 17 shall be completed in the following procedure.

In the column shall be shown in measurement units for which the price cited in Column 11 is fixed the quantity of commodities to be imported specifying such measurement units directly after the cited value.

73. Column 18 shall be completed in the following procedure.

In section (a) shall be cited in the currency of the member state with whose customs authority the declaration in respect of commodities is to be filed the customs value of commodities to be imported which is estimated by way of deduction from the value shown in Column 11 of the value shown in Column 16 and by multiplying the obtained value by the value cited in Column 17.

In section (b) shall be cited the customs value of commodity to be imported which is shown in section (a) converted into the US dollars. The conversion shall be effected at the exchange rate fixed (determined) in compliance with the legislation of the member state with whose customs authority the declaration in respect of commodities is to be filed which is effective as of the date of registration of the declaration in respect of commodities, and as regards the commodities to be imported that had been released prior to the date of registration of the application for release, prior to filing the declaration in respect of the commodities.

The letter code of the US dollar in compliance with the classifier of currencies and the exchange rate of the US dollar with respect to the currency of a member state shall be cited in the CVD-2 in the form of a document made on a paper medium in the denomination of section (b) in the space "rate of conversion _____)" and in the CVD-2 in the form of an electronic document it shall be done in appropriate requisite elements of the CVD-2 structure. The cited space (the appropriate requisite elements of the CVD-2 structure) shall not be completed in respect of the commodities to be imported that had been released prior to filing the declaration in respect of commodities on the basis of several applications, if such applications have been registered by a customs authority on various days. In respect of such commodities data on the letter code of the US dollar and the exchange rate of the US dollar with respect to the currency of a member state shall be shown in respect of each commodity in section (b) of the CVD-2 in the form of a document made on a paper medium in a separate line below data on the customs value of commodity to be imported and in the CVD-2 in the form of an electronic document it shall be done in appropriate requisite elements of the CVD-2 structure. Data on the letter code of the US dollar and the exchange rate of the US dollar with respect to the currency of a member state shall be cited in the CVD-2 in the form of a document made on a paper medium as divided by the separation sign "/" and in the CVD-2 in the form of an electronic document it shall be done in appropriate requisite elements of the CVD-2 structure.

4. Procedure for Completing the CVD-2 in the Event of Estimation of the Customs Value of Commodities by Method 5 and Method 6 of Its Basis

74. Column 11 shall be completed in the following procedure.

In the column shall be cited in the currency of the member state with whose customs authority the declaration in respect of commodities is to be filed the total amount of the outlays on the manufacture or acquisition of materials and of the production outlays, as well as on other operations connected with the production of commodities to be imported.

75. Column 12 shall be completed in the following procedure.

In section (a) shall be cited in the currency of the member state with whose customs authority the declaration for commodities is to be filed the total amount of the purchaser's outlays on tare, if such tare is regarded for customs purposes as the organic whole with commodities to be imported and of the outlays on packing, in particular the cost of packing materials and packing works.

In section (b) shall be cited in the currency of the member state with whose customs authority the declaration in respect of commodities is to be filed the cost of project planning, development, engineering and design work, artistic design, styling, schemes and drawings made (rendered) in the customs territory of the Union and required for making commodities to be imported that have been directly or indirectly provided by the purchaser for use in connection with manufacture of

commodities to be imported, insofar as these commodities and services have been paid by the manufacturer.

In section (c) shall be cited in the currency of the member state with whose customs authority the declaration for commodities is to be filed the cost of the raw stuff, materials, parts, semi-finished products and other commodities of which commodities to be imported have been made (consist of).

In section (d) shall be shown in the currency of the member state with whose customs authority the declaration in respect of commodities is to be filed the cost of the tools, stamps, forms and other similar commodities used in making commodities to be imported that have been directly or indirectly provided by the purchaser for use in connection with making commodities to be imported.

In section (e) shall be cited in the currency of the member state with whose customs authority the declaration for commodities is to be filed the cost of the materials spent on making commodities to be imported that have been directly or indirectly provided by the purchaser for use in connection with making commodities to be imported.

In section (f) shall be shown in the currency of the member state with whose customs authority the declaration in respect of commodities is to be filed the cost of the project planning, development, engineering and design work, artistic design, styling, schemes and drawings made outside the customs territory of the Union and required for making commodities to be imported that have been directly or indirectly provided by the purchaser for use in connection with making commodities to be imported.

In section (g) shall be shown in the currency of the member state with whose customs authority the declaration in respect of commodities is to be filed the amount of other outlays connected with making commodities to be imported that are not cited in sections (a) - (f).

76. Column 13 shall be cited in the following procedure.

In the column shall be cited in the currency of the member state with whose customs authority the declaration in respect of commodities is to be filed the amount of profit and of general outlays (commercial and administrative outlays).

77. Column 14 shall be completed in the following procedure.

In the column shall be shown in the currency of the member state with whose customs authority the declaration in respect of commodities is to be filed the amount of outlays on carriage (transportation) of commodities to be imported to the place of arrival of such commodities in the customs territory of the Union or to another place specified by the Commission.

In the denomination of Column 14 shall be cited the place of arrival of commodities to be imported in the customs territory of the Union or other place specified by the Commission the outlays on carriage (transportation) to which are added to the price actually paid or subject of payment for commodities to be imported or, if the division of outlays on carriage (transportation) of commodities to be imported to the place of arrival of such commodities at the customs territory of the Union or to other place specified by the Commission and from the place of arrival or other place specified by the Commission is not proved by documents, the place of destination of commodities to be imported in the customs territory of the Union.

78. Column 15 shall be completed in the following procedure.

In the column shall be cited in the currency of the member state with whose customs authority the declaration for commodities is to be filed the amount of outlays on loading, unloading or transloading of commodities to be imported and on making other operations connected with their carriage (transportation) to the place of arrival in the customs territory of the Union or to other place specified by the Commission.

79. Column 16 shall be completed in the following procedure.

In the column shall be cited in the currency of the member state with whose customs authority the declaration for commodities is to be filed the amount of outlays on insurance in connection with the operations specified in Columns 14 and 15.

80. Column 17 shall be completed in the following procedure.

In section (a) shall be shown in the currency of the member state with whose customs authority the declaration in respect of commodities is to be filed the customs value of commodities to be imported estimated by way of adding the values cited in Columns 11 and 13-16.

In section (b) shall be cited the customs value of commodity to be imported which is shown in section (a) converted into the US dollars. The conversion shall be effected at the exchange rate of currencies fixed (determined) in compliance with the legislation of the member state with whose customs authority the declaration for commodities is to be filed which is in effect as of the date of registration of the declaration in respect of commodities, and in respect of the commodities to be imported that had been released prior to filing the declaration for commodities it shall be done on the date of registration of the application for release prior to filing the declaration in respect of commodities.

The letter code of the US dollar in compliance with the classifier of currencies and the exchange rate of the US dollar with respect to the currency of a member state shall be cited in the CVD-2 in the form of a document made on a paper medium in the denomination of section (b) in the space "rate of conversion _____)" and in the CVD-2 in the form of an electronic document it shall be done in appropriate requisite elements of the CVD-2 structure. The cited space (the appropriate requisite elements of the CVD-2 structure) shall not be completed in respect of the commodities to be imported that had been released prior to filing the declaration in respect of commodities on the basis of several applications, if such applications have been registered by a customs authority on various days. In respect of such commodities data on the letter code of the US dollar and the exchange rate of the US dollar with respect to the currency of a member state shall be shown in respect of each commodity in section (b) of the CVD-2 in the form of a document made on a paper medium in a separate line below data on the customs value of commodity to be imported and in the CVD-2 in the form of an electronic document it shall be done in appropriate requisite elements of the CVD-2 structure. Data on the letter code of the US dollar and the exchange rate of the US dollar with respect to the currency of a member state shall be cited in the CVD-2 in the form of a document made on a paper medium as divided by the separation sign "/" and in the CVD-2 in the form of an electronic document it shall be done in appropriate requisite elements of the CVD-2 structure.

81. The column "*" shall be completed in the following procedure.

In the column in the CVD-2 in the form of a document made on a paper medium shall be shown as divided by the separation sign "/", while in the CVD-2 in the form of an electronic document in appropriate requisite elements of the CVD-2 structure, data on conversion of the values which are subject to showing in Columns 11-16 that are cited in commercial and other documents in foreign currency into the currency of the member state with whose customs authority the declaration in respect of commodities is to be filed:

- ordinal number of the commodity in the CVD-2 which the data are related to;
- number of the column of the CVD-2 which the data are related to;
- letter code of foreign currency in compliance with the classifier of currencies;
- amount in foreign currency;
- exchange rate of foreign currency with respect to the currency of a member states fixed (determined) in compliance of the legislation of the member state with whose customs authority the declaration in respect of commodities is be filed which is effective as of the date of registration of the declaration in respect of commodities, while in respect of the commodities to be imported that had been released prior to filing the declaration in respect of commodities, as of the date of registration of the application for release prior to filing the declaration in respect of commodities.

When completing the CVD-2 in the form of a document made on a paper medium, the data related to various commodities to be imported or to various columns of the CVD-2 shall be shown in separate lines in respect of each commodity or each column.

5. Procedure for Competing the CVD-2 in the Event of Estimating the Customs Value of Commodities by Method 6 on the Basis of Method 1

82. Columns 11-25 shall be completed in compliance with the procedure for completing Columns 11-25 of the CVD-1 subject of the following specifics.

In section (a) of Column 11 the following shall be shown:

- if there is no agreement on purchase and sale of commodities - the value provided for (fixed) by the agreement in compliance with which commodities are imported into the customs territory of the Union or other basis for estimating the customs value of commodities to be imported specified in compliance with the Code;
- in the event of non-application of Method 1 in compliance with Item 3 of Article 40 of the Code - the price actually paid or subject to payment for commodities to be imported;
- in the event of failure to satisfy the conditions provided for by Item 1 of Article 39 of the Code - the basis for estimating the customs value of commodities to be imported which is determined in compliance with the Code.

APPROVED
by Recommendation of the Collegium
of the Eurasian Economic Commission
No. 20 of 15 November 2016

Regulation on adding royalties and other similar payments for the use of intellectual property objects to the price actually paid or subject to payment for imported goods

The Board of the Eurasian Economic Commission in order to develop common approaches to addressing the issue of adding licensed and other similar payments for the use of intellectual property objects to the customs value of goods imported into the customs territory of the Eurasian Economic Union recommends that the member states of the Eurasian Economic Union from the date of publication of this Recommendation on the official website of the Eurasian Economic Union in the Internet be guided by the Provision on adding licensed and other similar payments for the use of intellectual property objects to the price actually paid or payable for imported goods according to the annex.

Chairman of the College
Eurasian Economic Commission
T. SARGSYAN

Annex

Regulation on adding royalties and other similar payments for the use of intellectual property objects to the price actually paid or subject to payment for imported goods

I. General provisions

1. This Regulation is developed on the basis of Chapter 5 of the Customs Code of the Eurasian Economic Union (hereinafter - the Code), the Agreement on the application of Article VII of the General Agreement on Tariffs and Trade of 1994, including its Interpretative Notes, as well as Comment 25.1 and Advisory Opinions of the Technical Committee on customs valuation of the World Customs Organization.

2. In accordance with subparagraph 7 of paragraph 1 of Article 40 of the Code, when determining the customs value of goods imported into the customs territory of the Eurasian Economic Union (hereinafter respectively the imported goods, Union), at the cost of a transaction with them (method 1) to the price actually paid or payable for these goods are added licensed and other similar payments for the use of intellectual property objects, including royalties, payments for patents, trademarks, copyrights, which relate to the estimated (imported) goods and which directly or indirectly made or should make the buyer as a condition of sale of the evaluated (imported) goods for export to the customs territory of the Union, in an amount not included in the price actually paid or payable for the goods.

In determining the customs value of imported goods should not be added to the price actually paid or payable:

- payments for the right of reproduction (duplication) of imported goods in the customs territory of the Union;
- payments for the right of distribution or resale of imported goods, if such payments are not a condition for the sale of imported goods for export to the customs territory of the Union.

3. Legal relationship in the field of intellectual property are governed by international treaties, international treaties and acts constituting the law of the Union, and the laws of the member states of the Union (hereinafter referred to as Member States).

4. In this Provision as licensed and other similar payments for the use of intellectual property objects any payments (including royalties, remuneration) for the use of the results of intellectual activity and equated to them means of individualization are considered, to which, in accordance with international treaties, international treaties and acts constituting the law of the Union, and the laws of member states include works of science, literature and art, phonograms, inventions, utility

models, industrial designs, secrets of production (know-how), trademarks, other objects of intellectual property (hereinafter - license fees).

5. The obligation to pay licensed payments is part of the contractual relationship between the licensee and the right holder (licensor), which can be formalized by a licensing contract (agreement), sublicensing contract (agreement), franchise agreement (franchise), commercial subconcession (subfranchising) or other type of contract (hereinafter - the license agreement).

When concluding a licensing contract, the right holder grants the licensee certain rights to use intellectual property object.

This Regulation does not apply to cases of payment of remuneration under agreements on the alienation of the exclusive right to use objects of intellectual property.

6. In international trade, license fees may be paid to both the seller of goods and to a third party who is not a seller of goods.

When deciding on the inclusion of royalties in the customs value of the goods, it does not matter whether the holder of the rights is a person of a Member State or a foreign person.

7. In order to verify the fulfilment of the conditions stipulated in indent one of subparagraph 7 of paragraph 1 of Article 40 of the Code, and deciding whether license fees are to be added to the price actually paid or payable for imported goods, the terms of the license agreement and foreign trade agreement (contract) must be analysed, in accordance with which goods are sold for export to the customs territory of the Union, as well as other documents relating to the sale of goods and the payment of license fees.

In the case when royalties are not included in the price actually paid or payable for imported goods and are paid separately from the invoice for payment of the estimated (imported) goods, when deciding whether to include royalties in the customs value of these goods, the following key factors should be taken into account:

- whether royalties are related to the estimated (imported) goods;
- whether the payment of royalties is a condition for the sale of the assessed (imported) goods.

When analysing these factors, it is necessary to take into account that the sale of estimated (imported) goods means their sale for export to the customs territory of the Union.

8. When determining whether license fees relate to the goods being estimated (imported), the key issue is not how the amount of license fees is calculated, but why they are paid and what exactly the buyer (licensee) receives in exchange for their payment.

The most common situation where royalties can be regarded as relating to the goods being valued (imported) is when the goods being valued (imported) contain an item of intellectual property and/or are produced using an item of intellectual property in respect of which the rights under the license contract are granted.

In such and other situations, the decision on whether license fees relate to the goods being valued (imported) is made on the basis of studying and analysing the question of which rights to use the intellectual property in question are granted to the licensee in accordance with the license agreement and how the rights granted are used by the licensee .

9. In determining whether the payment of royalties is a condition for the sale of the goods being valued (imported), the main criterion is that the buyer (licensee) does not have the opportunity to acquire the goods being valued (imported) without paying royalties.

The absence of the possibility for the buyer (licensee) to acquire the estimated (imported) goods without paying royalties is indicated by the presence in the foreign economic agreement (contract) according to which the goods are sold for export to the customs territory of the Union, indicating that the buyer should pay royalties as a condition of such sale. Such an indication is decisive in

determining whether license fees were paid as a condition for the sale of the estimated (imported) goods.

The dependence of the sale of the estimated (imported) goods on the payment of royalties may also occur in cases where the foreign economic agreement (contract), in accordance with which the goods are sold for export to the customs territory of the Union, does not contain a direct indication of the payment of royalties as conditions of such sale, especially when the right holder and seller are different persons.

In all cases, the decision on whether the payment of royalties is a condition for the sale of the goods being estimated (imported) should be made taking into account the analysis of all factors and circumstances surrounding the sale and importation of these goods. The following factors may be considered as such factors:

- presence in the foreign economic agreement (contract), in accordance with which the estimated (imported) goods are sold for export to the customs territory of the Union, or in other documents related to the sale of such goods, provisions relating to the payment of royalties;
- the presence in the license agreement of provisions relating to the sale of the estimated (imported) goods;
- presence in the foreign economic agreement (contract), in accordance with which the estimated (imported) goods are sold for export to the customs territory of the Union, and (or) in the license agreement provision on the possibility of termination of the foreign economic agreement (contract) in case of non-payment by the licensee to the copyright holder payments;
- the presence in the license agreement of a condition prohibiting the manufacturer (seller) to manufacture and/or sell to the buyer goods created using the copyright holder's intellectual property objects in the event of non-payment of the corresponding remuneration to the latter;
- the presence in the license agreement of a condition allowing the right holder to control the production of goods or their sale by the manufacturer (seller) to the buyer (selling goods for export to the customs territory of the Union) that would go beyond the scope of quality control.

10. Examples containing the description of individual situations of granting rights to the use of specific objects of intellectual property by the right holder, analysis of conditions of license agreements granting the right to use objects of intellectual property, conditions of foreign economic agreements (contracts) according to which goods are sold for export to the customs territory of the Union, as well as other factors, the influence of which is taken into account when making a decision on whether license fees are to be added to the price actually paid or payable for the imported goods are shown in the appendix.

(In the examples considered, the names of the goods are given solely for ease of use. The conclusions contained in the examples about the inclusion or non-inclusion of royalties in the customs value of the goods may be applicable to any type of goods, provided that the factors and circumstances described in the example are consistent with the factors and circumstances of a particular situation.

The examples given in the Appendix to this Regulation do not cover all possible situations that may arise in law enforcement practice. If any factors or circumstances of a particular situation do not correspond to those described in the example, it is necessary to analyse the differences and their influence on the conclusions.)

II. License Fees for Use trademark

11. In accordance with paragraph 11 of the Protocol on the Protection and Protection of Rights to Objects of Intellectual Property (Annex No. 26 to the Treaty on the Eurasian Economic Union of 29 May 2014), the trademark is a designation protected in accordance with the legislation of member states and international treaties, the members of which are Member States, and serving for the individualization of the goods of some participants in civilian traffic from the goods of other participants of civilian traffic. Verbal, pictorial, volumetric and other designations or their combinations can be registered as a trademark in accordance with the legislative acts of the member states.

Examples describing the situations relating to license payments for the right to use a trademark are given in Section I of the appendix to these Regulations.

III. License fees for the right on reproduction (replication) of imported goods in the customs territory of the Union

12. On the basis of sub-clause 7 of clause 1 of Article 40 of the Code, when determining the customs value of imported goods, the license fees for the right to reproduce (replicate) imported goods in the customs territory of the Union, even in cases where they are not added to the price actually paid or payable license fees relate to imported goods and their payment is a condition for the sale of goods for export to the customs territory of the Union.

13. For the purposes of this Provision, the term "reproduction (reproduction)" means not only copying imported goods (for example, a sample of the product is imported, according to which a template is used to make exact copies of the imported product), but also a reproduction of an invention, work, concept or idea embodied in imported goods.

This also applies to originals and copies of scientific works (for example, importing a new strain of bacteria that will be reproduced in the form required for vaccine production), originals of literary works (for example, importing a manuscript for printing a book), prototypes, that is, samples, models, standards, etc. (for example, a sample of a new toy that will be reproduced in exact copies of a new toy) and animal and plant species (for example, a genetically modified insect that will be propagated to combat the spread of the original species).

14. Usually, in itself, the acquisition of goods that are objects of intellectual property or contain such objects, does not give the buyer the right to reproduce (duplicate). In most cases, such a right is transferred through the conclusion of a license agreement.

15. In order to decide whether paid payments are payments for the right of reproduction (duplication) of imported goods in the customs territory of the Union, the following should be analysed:

- whether the imported goods contain any idea or original work that is the subject of intellectual rights (for example, copyright, invention, know-how, selective achievement);
- whether the reproduction (duplication) of an idea or original work is a protected right in accordance with the legislation of a member state;
- whether the terms of the foreign economic agreement (contract) or other agreement provide for the purchaser the right to reproduce (duplicate) the imported goods;
- whether the holder of the protected right (the licensor) requires payment of remuneration for the transfer to the buyer of the right to reproduce (replicate).

Positive answers to all of the above questions indicate the possibility that payments to be made relate to royalties for the right to reproduce (duplicate) imported goods in the customs territory of the Union.

Examples describing situations relating to license fees for the right to reproduce (duplicate) imported goods are given in Section II of the Appendix to these Regulations.

IV. License fees for the right to use secrets production (know-how)

16. In accordance with paragraph 39 of the Protocol on the Protection and Protection of Rights to Objects of Intellectual Property (Annex No. 26 to the Treaty on the Eurasian Economic Union of 29 May 2014), the secret of production (know-how) is information of any nature (production, technical, economic, organizational, etc.), including information on the results of intellectual activity in the scientific and technical sphere, as well as information on the ways of carrying out professional activities that have a real or potential comm real value because they are unknown to third parties to whom third parties do not have free access on a legal basis and for whom the owner of such information has introduced a trade secret regime.

17. When granting the right to use production secrets (know-how) in a license agreement it can be established that the production secret (know-how) is used, for example:

-
- a) in the production of imported goods (including when the secret of production (know-how) is incorporated (contained) in them);
 - b) in the manufacture of products, the performance of work, the provision of services using imported goods (ingredients, components, equipment, tools, etc.) in the customs territory of the Union;
 - c) when implementing organizational decisions within the framework of the licensee's activities.

18. If the production secret (know-how) is used in the production of imported goods or incorporated (contained) in them, license fees for the use of the production secret (know-how) are included in the customs value of the imported goods, since in such cases the production secret (know-how) is part of the imported goods.

19. If the secret of production (know-how) is related to the production of goods, the performance of work, the provision of services in the customs territory of the Union using imported goods (ingredients, components, equipment, tools, etc.), the decision to include royalties for using production secret (know-how) to the customs value of imported goods is accepted on the basis of studying and analysing the question of whether the conditions for using the production secret (know-how) require the purchase and use of imported goods in production, in the performance of work, the provision of services.

20. If the secret of production (know-how) is related to the implementation of organizational decisions in the framework of the licensee's activities (for example, training of the licensee's staff in the production of licensed products or the use of equipment or machines, with technical support in the field of management, administration, marketing, sales, accounting and etc.), the decision to include license fees for the use of production secrets (know-how) in the customs value of imported goods is made on the basis of studying and analysing the issue of restrictions and the requirements established by the license agreement, or specific features or characteristics of imported (estimated) goods other than those stipulated by the terms of the license agreement on the use of a trademark, commercial designation, brand name, by virtue of which the use of production secret (know-how) is possible using imported (estimated) goods.

Examples describing situations relating to license payments for the right to use production secrets (know-how) are given in Section III of the annex to these Regulations.

EXAMPLES WITH DESCRIPTION OF SITUATIONS CONCERNING LICENSE PAYMENTS

I. Examples describing situations relating to royalties for the use the trademark

Example 1. The rightholder (hereinafter - the parent company) directly holds more than 50% of the outstanding voting shares of the buyer of the goods (hereinafter - the organization) and the voting shares of the manufacturer of the goods (hereinafter - the manufacturer).

The organization imports and sells clothing in the customs territory of the member states of the Eurasian Economic Union (hereinafter - Member States, the Union). The organization and the parent company entered into a license agreement, in accordance with which the organization was granted the right to use the trademark owned by the parent company in connection with the importation and introduction into civilian circulation in the territory of one of the Member States of clothing with the applied trademark. According to the license agreement, the organization pays the parent company royalties in the amount of 1.5 percent of the amount of revenue received by the organization from the sale of clothing.

Clothing with a trademark printed on it is purchased by an organization from a foreign manufacturer. In the contract of sale concluded between the manufacturer and the organization, there are no obligations for the organization to pay royalties in favour of the parent company.

Since the organization has been granted the right to use the trademark in connection with the importation of clothing with the applied trademark, royalties for the use of the trademark apply to imported goods.

License fees are a condition for the sale of goods, since the parent company, controlling both the organization and the manufacturer, can set conditions for the sale of clothing by the manufacturer of the organization.

The fact that there is no contract in writing between the manufacturer and the parent company does not cancel the organization's obligation to make license payments in accordance with the requirements of the parent company established in the license agreement.

Thus, royalties are related to imported goods, their payment is a condition for the sale of imported goods and, therefore, such payments are subject to addition to the price actually paid or payable for imported goods.

Example 2. An organization has entered into a license agreement with a foreign rightholder, according to which the organization pays license fees to the rightholder for the right to use a trademark in connection with the importation and production of goods.

License payments are calculated on the basis of a fixed percentage established in the license agreement of the amount of revenue received by the organization from the sale of goods with a trademark in the territory of a Member State.

In case of non-payment by the organization of license payments, the right holder has the right to terminate the license agreement.

The organization and the right holder are interrelated persons in the meaning established by Article 37 of the Customs Code of the Eurasian Economic Union (hereinafter - the Code).

The rightholder also concluded an agreement with a foreign manufacturer in order to grant him the right to produce goods with a trademark and sell them to organizations. Under this contract, the manufacturer is obliged to comply with the requirements for quality, design and technology established by the copyright holder. In the contract, in particular, it is stated that the manufacturer undertakes to produce and sell goods with a trademark exclusively to organizations or companies defined by the copyright holder.

The manufacturer is not a related person in the meaning set forth in Article 37 of the Code, neither with the right holder, nor with the organization.

The organization has entered into a sales contract with the manufacturer, according to which the manufacturer sells the organization goods with the trademark of the holder. In the contract of sale there is no requirement to pay royalties for the right to use the trademark. The price actually paid or payable by the organization to the manufacturer for the goods does not include royalties.

Since the organization has been granted the right to use the trademark in connection with the importation and production of goods on which the trademark has been applied, and the organization imports such goods with the trademark applied, the license fees are related to the goods being imported.

In this case, in accordance with the agreement between the manufacturer and the copyright holder, the latter controls the production of goods marked with a trademark, granting permission to manufacture licensed goods, determining which companies a manufacturer can sell goods, and providing samples and technologies directly to the manufacturer.

Thus, the right holder, on the one hand, gives the organization the right to use the trademark in connection with the importation and production of goods in accordance with the provisions of the license agreement, and on the other hand, affects the transaction between the organization and the manufacturer and controls this transaction, determining which companies may use the trademark and purchase goods marked with the trademark.

The contract of sale between the manufacturer and the organization does not contain a condition about the need to pay royalties. However, the payment of royalties is a condition for the sale of goods, since the organization will not be able to purchase them without making payment to the copyright holder. Failure by the organization to pay the license payments to the right holder will

entail not only the termination of the license agreement, but also the withdrawal of the permission granted to the manufacturer to produce and sell goods with a trademark to the organization.

Thus, in this case, license fees are related to imported goods, their payment is a condition for the sale of imported goods and, therefore, they must be added to the price actually paid or payable for imported goods.

Example 3. The buyer purchases, under contracts of sale from two foreign manufacturers, polyethylene film for packaging products manufactured by the buyer in the territory of the Member State. In order to manufacture products, the buyer entered into a licensing agreement with the foreign right holder, providing for the purchaser the right to use production technology, as well as a trademark by placing it on the products manufactured by the buyer.

In accordance with the license agreement, the term "products" means mineral wool and/or products containing more than 30% mineral wool by weight. A polyethylene film for packaging products is manufactured on the buyer's order with a trademark applied to it, which is one of the ways to place a trademark on licensed products. There are no special requirements for packaging into which products manufactured by the buyer may be packaged by the copyright holder. Thus, the issue of product packaging and the material used for its packaging is decided at the discretion of the buyer, taking into account the requirements of technical regulation.

The license agreement provides for the payment by the buyer of license payments in favour of the copyright holder in the amount of 1.5% of the amount of proceeds received by the buyer from the sale of manufactured products.

The buyer and the right holder are interrelated persons in the meaning established by article 37 of the Code.

Producers of the film are not related parties with either the buyer or the copyright holder. There were no license agreements for the use of the trademark between the producers of the film and the copyright holder. In accordance with the purchase and sale agreements concluded between the buyer and manufacturers, the right to use the trademark to manufacturers is not granted. All the film with the trademark applied on it is supplied to the buyer.

Thus, since the license agreement does not apply to the packaging of products manufactured by the buyer on the territory of the Member State, and there are no requirements for packaging of products by the right holder, and packaging is decided at the discretion of the buyer, taking into account technical regulation requirements, royalties do not apply to the imported goods and shall not be included in the customs value of the imported polyethylene film.

Example 4. The organization carries out activities for the installation of accessories for cars, as well as for the retail sale of car accessories and spare parts. To carry out this activity, the organization purchases in third countries and imports automobile accessories into the territory of a Member State.

The organization also concluded a licensing agreement with a foreign rightholder, which is interrelated with the organization in the meaning established by Article 37 of the Code. According to the license agreement, the organization has been granted the following rights to use the trademark in the territory of a member state:

- in connection with business activities (in the company name of the organization, in commercial designations, in the domain name in the information and telecommunication network "Internet", on letterheads, documents);
- in connection with the import of licensed goods, the introduction of licensed goods into civilian circulation, their advertising and marketing.

Under a license agreement for the right to use a trademark in connection with the business activity, an organization pays license fees (royalties) in the form of a fixed amount of X million rubles per year. This amount is divided into 4 equal quarterly payments, which are included in the quarterly invoice for payment of royalties (royalties).

For the right to use a trademark in connection with the import of licensed goods, the introduction of licensed goods into civilian circulation, their advertising and marketing, the organization pays royalties in the amount of 3% of the amount of proceeds received from the sale of licensed goods. The amount of revenue received as a result of the sale of licensed goods is determined by the organization on a quarterly basis no later than the last day of the month following the reporting quarter. On the basis of the revenue data obtained as a result of the sale of licensed goods, the organization calculates the license payments (royalties) and sends it to the copyright holder, who quarterly invoices the organization.

The quarterly invoices are always separately indicated a fixed amount in the amount of 1/4 of X million rubles and the amount of license payments (royalties), calculated based on the results of sales of licensed goods in the past quarter.

In accordance with the license agreement, the licensed goods include the goods on which the trademark is applied and which are acquired by the organization from foreign suppliers interrelated with it. The supply contracts between the organization and the interconnected foreign suppliers in the meaning set forth in Article 37 of the Code do not contain references to the license agreement concluded by the organization.

In addition to the goods with the applied trademark, the organization also buys from foreign, both interconnected suppliers and independent suppliers, other similar goods to which the trademark is not affixed, that is, goods not related to licensed goods.

Based on the above, it is possible to draw the following conclusions with respect to royalties paid for the right to use the trademark:

- in connection with business activities:
 - since according to the license contract, license fees are paid by the organization for the right to use the trademark in connection with business activities regardless of the acquisition and use of licensed goods, these license payments do not apply to licensed imported goods and therefore are not subject to inclusion in their customs value;
- in connection with the import of licensed goods, the introduction of licensed goods into civilian circulation, their advertising and marketing:
 - since according to the license agreement, the licensed goods include goods with the trademark applied on them and the license fees are paid for the right related to the import of such goods, these license payments are related to the imported license goods. The license agreement and supply agreements do not state that the payment of license payments is a condition for the sale of goods.

However, under a licensing agreement, licensed goods are purchased from interconnected foreign suppliers. In this regard, it is necessary to take into account that foreign suppliers are controlled by the copyright holder and carry out the production of licensed goods not only for the sale of the organization, but also for other buyers around the world. At the same time, the organization provided information to the customs authority that the right holder can control which persons and under what conditions foreign suppliers sell the produced licensed goods. Thus, the right holder actually establishes the requirement to pay royalties as a condition for the sale of licensed goods to an organization controlled by foreign suppliers.

Consequently, such royalties are subject to inclusion in the customs value of imported licensed goods.

Example 5. An importer carries out the processing and sale of coffee in the territory of a Member State. To carry out this activity, the importer has entered into a license agreement with a foreign company that owns the trademark "A" (hereinafter - the copyright holder).

In accordance with the license agreement, the importer was granted the right to use the trademark "A" in connection with production, sale, sale in another form, advertising to stimulate the sale of finished products made from coffee raw materials (coffee beans) in the Member State.

The importer and the right holder are not related persons in the meaning established by article 37 of the Code.

The rightholder has not established that for the production of finished products only coffee raw materials under the trademark "A" can be used, as well as restrictions on the purchase of coffee raw materials from specific suppliers or other requirements for such raw materials. However, the license agreement stipulates that the importer is obliged to ensure that the quality of the finished goods produced by him, to which he will put the trademark "A", which must not be lower than the quality of the respective products of the copyright holder. The rightholder will exercise proper control over the quality of the finished products produced by the importer with the "A" trademark applied to it, by checking its samples. Thus, the issue of purchasing coffee raw materials is decided at the discretion of the importer.

The importer pays licensee to the rightholder, estimated at 4 percent of the proceeds from the sale of finished products, on which trademark "A" is affixed. The rightholder has the right to demand from the importer for verification all accounting documents confirming the amount of revenue, including invoices and profit and loss statements in the form in which the said documents were filed with the tax authorities.

The importer, at its own discretion, purchases coffee raw materials used for the production of finished products, both from the copyright holder (in this case, the coffee raw material is supplied in the package bearing the "A" trademark) and from independent suppliers (in this case, the coffee raw material is supplied in packaging, without trademarks or with trademarks belonging to other rightholders).

A number of technological operations, including roasting, adding various flavours and other components, packaging in retail packaging, are carried out on the territory of a Member State with an imported coffee raw material. Elements of retail packaging, in particular banks, covers, labels used for packaging finished products, are purchased by the importer from suppliers in the territory of the Member State. On the retail packaging of finished products applied trademark "A".

In this example, the payment of license payments is made in relation to finished products with the applied trademark "A", made from coffee raw materials, and does not depend on the purchase and use of coffee raw materials with the applied trademark "A", since the choice of suppliers of coffee raw materials is carried out by the importer independently.

Therefore, royalties do not apply to imported coffee raw materials.

The provisions of the license agreement that give the right holder the right to check samples refer to the quality control of the finished product being produced, and the right to check the importer's accounting documentation to control the correctness of the calculation of the amount of royalties.

The sale of coffee raw materials on which the trademarks are applied, is carried out regardless of the payment of royalties by the importer. Consequently, the payment of royalties is not a condition for the sale of raw coffee.

Thus, in determining the customs value of imported coffee raw materials, license fees should not be added to the price actually paid or payable.

Example 6. A company registered in a Member State imports the following goods to the territory of that State:

- finished products for resale;
- raw materials and components that are used:
 - (i) for production;
 - (ii) for warranty and after-sales service (repair) of sold products and finished products.

In the manufacture of products, in addition to imported components, components produced in the territories of the Member States and acquired by the company from suppliers registered in the territories of these States are used.

In order to obtain the right to manufacture products with the trademark "A" applied to it, the company entered into a licensing agreement with a foreign rightholder, which is interrelated with the company in the meaning established by Article 37 of the Code. According to the license agreement, the company is granted the right to use the trademark "A" by placing it on products manufactured in the territories of the Member States (including placing the trademark on its packaging) and when selling manufactured products in the territories of these states. The license agreement establishes a list of categories (types) of goods in respect of which the contract in question has been granted the right to use the trademark "A" (hereinafter - licensed products).

The license agreement does not apply to finished products purchased by the company and imported into the customs territory of the Union for resale, as well as raw materials and components imported by the company into the customs territory of the Union for the production of licensed products and for warranty and post-warranty service (repairs) of the licensed products sold and finished products.

According to the license agreement, the company pays license payments (royalties) in the amount of 5 percent of the proceeds from the sale of licensed products. Proceeds from the sale of finished products, as well as raw materials and components for repair, imported by the company into the customs territory of the Union, are not included in the calculation of royalties.

The license agreement does not contain references to supply contracts. The right holder did not establish requirements for the selection by the company of producers and suppliers of raw materials and components, as well as requirements for such suppliers or for the production or sale of raw materials and components used for the production of licensed products that would go beyond the quality control of licensed products. Thus, the question of the acquisition of raw materials and components is decided at the discretion of the company.

For the production of licensed products, the company buys different types of raw materials and components from the following suppliers:

- raw materials and components bearing the "A" trademark on them - from foreign suppliers that are interconnected with the company in the meaning established by Article 37 of the Code;
- raw materials and components with other trademarks from independent foreign suppliers. At the same time, the same types of raw materials and components can be purchased, as well as those purchased from interconnected suppliers with trademark "A" applied on them. Thus, the company uses two types of engines in the production of licensed products: some are made by suppliers interconnected with the company, and others are made by independent persons;
- raw materials and components that do not contain any trademarks - from independent foreign suppliers and suppliers registered in the territories of the Member States.

The company has not entered into licensing agreements for the use of other trademarks placed on imported raw materials and components.

The supply contracts concluded by the company contain no references to the license contract, provisions that would restrict the company's rights to continue using or disposing of the purchased raw materials and components, as well as provisions for termination of such supply contracts if the company does not pay royalties to the copyright holder. Some types of raw materials and components with the trademark "A" are used by the company both for the production of licensed products in the territory of a Member State, and for the subsequent repair of such products, as well as finished products imported by the company. At the same time, at the time of the purchase of raw materials and components, the company does not have information about what proportion will be used for the production of licensed products by the company, and what proportion will be used for repairs. The price of purchasing raw materials and components from foreign suppliers does not depend on whether the company uses imported raw materials and components for the production of licensed products or for repairs. After importing a specific batch of raw materials and components, the company, depending on current needs, determines whether they will be fully used for the production of licensed products or some part will be sold for repairs. In the latter case, one part of the raw materials and components imported in one consignment and purchased at the same price is used for the production of licensed products, and the other part of the same raw materials and components is resold for repair.

Repairs are made either at the production sites of the company itself, or by partners, technical services. In the second case, the imported raw materials and components are sold to partners under the relevant supply contracts.

In this example, the payment of license payments is made in respect of licensed products made from imported raw materials and components. At the same time, there are no requirements for the use of raw materials and components with the "A" trademark in the manufacture or subsequent repair of licensed products by the right holder.

In connection with the above, despite the fact that the trademark "A" is applied to some raw materials and components imported into the customs territory of the Union, the license fees paid by the company do not apply to imported goods.

In addition, the price of purchasing raw materials and components with the "A" trademark from foreign suppliers does not depend on whether the company will use the imported goods for the production of licensed products or for repair. In respect of raw materials and components that the company sold for repair, the license fees are not paid, therefore, the company has the right to purchase raw materials and components with the trademark "A", regardless of the payment of license fees.

Thus, the payment of royalties is not a condition for the sale of raw materials and components with the trademark "A". Accordingly, royalties are not subject to inclusion in the customs value of imported raw materials and components containing the trademark "A".

Example 7. A company registered in a Member State manufactures products under the trademarks "A" and "B" in the territory of that state.

The company has entered into a licensing agreement with a foreign rightholder on granting the company the right to use trademarks "A" and "B" in the manufacture and sale of products in accordance with the conditions set forth in this license agreement.

For the use of trademarks "A" and "B", the company pays licensee to the rightholder, calculated as a fixed percentage of the proceeds from the sale of finished products under the trademarks "A" and "B".

In accordance with the license agreement, the condition for granting the right to manufacture products under the trademarks "A" and "B" is that the company uses only the raw materials specified by the copyright holder and supplied by the copyright holder or suppliers interrelated with the copyright holder in the meaning set forth in Article 37 of the Code, or independent suppliers at prices agreed by the company and the copyright holder.

In addition, the terms of the license agreement stipulate that the company must use raw materials supplied by either the copyright holder or suppliers, previously approved by the copyright holder in writing, exclusively for manufacturing products under the trademarks "A" and "B" and should not sell or supply this raw material. Third parties, and also use this raw material for the production of other products under other trademarks.

All contracts for the supply of raw materials, including supply contracts with independent suppliers, contain provisions that the raw materials are supplied exclusively for production under the trademarks "A" and "B" according to the license agreement and the company will not use the imported raw materials for the production of other goods and also sell or supply this raw material to third parties.

Taking into account the provisions of the license agreement, which establishes the conditions under which the company is granted the right to manufacture and sell products under the trademarks "A" and "B", as well as the relationship between the supply contracts and the license agreement, we can conclude that royalties are evaluated (imported) goods (raw materials) and their payment is a condition for the sale of these goods (raw materials) and, accordingly, license fees are subject to inclusion in the customs value of the estimated (imported) goods (raw materials).

Example 8. An organization entered into a license agreement with a foreign right holder, according to which a foreign right holder grants an organization the right to use a trademark by placing it on sports bags, subject to the payment of license fees.

The right holder has not established the requirements for sports bags, on which the trademark is applied, as well as to their manufacturers. The choice of manufacturers is carried out by the organization itself.

The organization and the right holder are interrelated persons in the meaning set forth in Article 37 of the Code.

The trademark is placed on sports bags that the organization purchases from foreign manufacturers.

The organization and foreign manufacturers are not interconnected persons in the meaning established by Article 37 of the Code.

The organization provides labels containing trademarks to foreign manufacturers, which are placed on sports bags before being imported into the customs territory of the Union.

Since the organization has been granted the right to use the trademark by placing it on sports bags and the organization imports sports bags on which the manufacturer has placed a trademark on the organization's order, license fees are related to imported goods.

Since the right holder has not established requirements for sports bags and their manufacturers and such bags are purchased at the option of the organization from manufacturers who are not interconnected persons or with the organization or the right holder, the payment of royalties is not a condition for the sale of goods for export to the customs territory of the Union.

Therefore, royalties are not added to the price actually paid or payable.

Separately, in this case, when determining the customs value of imported sports bags, the question of a possible additional charge to the price actually paid or payable should be considered in accordance with subparagraph 2 of paragraph 1 of Article 40 of the Code in connection with the provision of labels to manufacturers.

Example 9. A buyer enters into a license agreement with the owner of a trademark, according to which the buyer undertakes to pay the right holder a fixed amount of license fees for each pair of shoes containing the trademark and imported into the customs territory of the Union.

The buyer entered into a contract with a foreign manufacturer providing for the purchase of shoes manufactured by the manufacturer with the application of a trademark and in compliance with the requirements of the copyright holder for the design and design of the trademark expressed in sketches, drawings, drawings. The manufacturer does not have a license agreement with the copyright holder. The contract of sale between the buyer and the manufacturer does not contain provisions relating to the payment of royalties. The manufacturer, buyer and right holder are not related parties in the meaning set forth in Article 37 of the Code.

The right holder has not established the requirements for the shoes on which the trademark is applied, as well as to its manufacturers. The choice of the manufacturer was carried out by the buyer independently.

Since according to the license contract, license fees are paid for each pair of shoes with a trademark imported into the customs territory of the Union and the trademark is applied by the manufacturer in the manufacture of these goods in accordance with the contract concluded with the buyer, such license fees are attributed to the shoes imported by the buyer.

Due to the fact that the right holder does not control the manufacture of shoes by the manufacturer and its sale to the buyer, either within the framework of the contractual or in any other legal relations, the payment of royalties is not a condition for the sale of these goods. Therefore, royalties in this case cannot be added to the price actually paid or payable.

Separately, in this case, when determining the customs value of imported footwear, the question of a possible additional charge to the price actually paid or payable should be considered in accordance with subparagraph 2 of paragraph 1 of Article 40 of the Code in relation to sketches, drawings, drawings provided by the buyer to the manufacturer.

Example 10. An importer conducts cigarette production and innovative tobacco-containing products (hereinafter referred to as finished products) on the territory of a Member State, and also imports into the Union customs territory certain types of cigarettes and innovative tobacco-containing products, which are products from heated tobacco (heated tobacco sticks (hereinafter - sticks)).

For the implementation of this activity, the importer has entered into a license agreement with a foreign company that owns certain trademarks (hereinafter respectively the right holder, trademarks).

In accordance with the license agreement, the importer has been granted the right to manufacture finished products with the application of trademarks on it, as well as the use of trademarks in connection with the importation of cigarettes and sticks with applied trademarks. The importer and the right holder are interrelated persons in the meaning set forth in Article 37 of the Code.

According to the license agreement, the importer pays the rightholder for the right to manufacture finished products with the application of trademarks license payments in the amount of X percent of the proceeds received from the sale of finished products in the customs territory of the Union.

Regarding imported cigarettes and sticks with trademark terms laid down in the license agreement, it is stipulated that for the right to import such cigarettes and sticks into the customs territory of the Union, the importer pays license holder license fees in the amount of Y percent of the proceeds from the sale of cigarettes and sticks in the customs territory of the Union .

With regard to imported cigarettes and sticks, the terms of the license agreement stipulate that the importer purchases such cigarettes and sticks from foreign manufacturers who are interconnected with the importer and holder of rights by persons in the sense established by article 37 of the Code. Such manufacturers are actually controlled by the copyright holder, since they ensure the supply of cigarettes and sticks to persons defined by the copyright holder.

For the production of finished products, the importer, at his own discretion, selects foreign suppliers for the purchase of ingredients (components), namely, raw tobacco for cigarettes, heated tobacco for the production of innovative tobacco-containing products (hereinafter referred to as raw materials), as well as for the manufacture and delivery of edging paper, etiquette (for packing cigarettes in packs and blocks), packaging containers (corrugated boxes) (hereinafter referred to as accompanying components). Foreign suppliers of raw materials and related components are both interconnected and unrelated to the importer and holder of rights by persons in the meaning established by Article 37 of the Code.

Raw materials are delivered in packaging containers (corrugated boxes), which can be marked for identification purposes, including the indication of trademarks. On rim paper, etiquette and packing container (gofrokoroba) for cigarettes applied trademarks.

Supply agreements with foreign suppliers of raw materials and related components do not contain references to the license agreement on granting the right to use trademarks entered into by the importer with the copyright holder, nor any conditions on the importer's obligation to pay royalties to any person for the use of trademarks.

The Rightholder does not control the supply of raw materials and related components, including the prices at which they are purchased. The rightholder also did not establish (including according to the terms of the license agreement) that only raw materials and related components of specific suppliers can be used for the production of finished products. However, the license agreement stipulates that the importer is obliged to ensure compliance with the quality of the produced and sold finished products on which the trademarks are applied, with the quality requirements established by the copyright holder. The right holder shall control the quality of finished products with trademarks applied by periodically checking samples of finished products made by the importer.

Based on the above, it is possible to draw the following conclusions with regard to royalties paid for the right to use trademarks:

1. In connection with the production of finished products with application on her trademarks

royalties are paid for finished products with trademarks applied, made of raw materials and related components, the acquisition of which is carried out at the discretion of the importer. Therefore, royalties do not apply to imported raw materials and related components.

Due to the fact that the provisions of the license contract that give the right holder the right to check the samples are related to the quality control of finished products and the choice of suppliers is carried out by the importer independently, the raw materials and related components are supplied regardless of the importer's payment of license fees. Consequently, the payment of royalties is not a condition for the sale of imported raw materials and related components for export to the customs territory of the Union.

Thus, such royalties are not subject to inclusion in the customs value of imported raw materials and related components.

2. In connection with the importation of cigarettes and sticks with applied trademarks:

since the importer imports cigarettes and sticks with trademarks and royalties are paid for the right to import such goods, these royalties are related to imported cigarettes and sticks.

Supply contracts concluded by the importer with foreign manufacturers do not contain any conditions related to the payment of royalties. However, foreign manufacturers sell cigarettes and sticks to persons specified by the copyright holder. Consequently, the payment of royalties is a condition for the sale by foreign manufacturers of imported cigarettes and sticks for export to the customs territory of the Union.

Thus, such royalties are subject to inclusion in the customs value of imported cigarettes and sticks.

II. Examples describing situations related to royalties for reproduction rights (replication) of imported goods

Example 1. On the basis of a contract of sale, an organization registered in the territory of a Member State acquires and imports into the customs territory of the Union reproductive seeds of plant A (hereinafter referred to as mother seeds).

Plant variety A is registered in the state register of protected breeding achievements of a member state.

A license agreement was concluded between the seller and the organization, in accordance with which the seller (rightholder) granted the organization (licensee) the right to reproduce a breeding achievement, including:

- import of maternal seeds solely for the purpose of subsequent reproduction;
- bringing to sowing condition maternal seeds for subsequent reproduction;
- direct reproduction of maternal seeds to obtain hybrid seeds of plants of variety A;
- the implementation of hybrid seeds of plant variety A, derived from mother seeds, in the Member State.

According to the license agreement for the right to reproduce a breeding achievement, the organization pays the seller license payments in the amount of X euro from each ton of realized hybrid seeds.

The license agreement also establishes that the organization is obliged to keep records of the mother seeds with the provision of the appropriate reporting to the licensor and does not have the right to carry out actions with the mother seeds different from those provided by the license agreement.

Thus, the maternal seeds are imported by the organization solely for the purpose of reproduction and cannot be sold to third parties.

In case of non-payment by the organization of license payments to the right holder, the license agreement provides for the termination of the contract of sale and the requirement for the destruction of the mother seeds.

Since plant variety A is registered in the state register of protected breeding achievements of a Member State, maternal seeds of plants of this variety are subject to intellectual rights and legal protection is provided for their use, including performing seed actions such as reproduction, in accordance with state law member.

Considering the above, as well as the terms of the license contract providing for granting the organization the right to reproduce maternal seeds and the obligation to pay royalties, the license fees under consideration are payments for the right to reproduce (replicate) imported goods in the customs territory of the Union.

Thus, despite the fact that the license fees paid by the organization in accordance with the license agreement relate to the imported goods and their payment is a condition for the sale of goods for export to the customs territory of the Union, on the basis of subparagraph 7 of paragraph 1 of Article 40 of the Code when determining the customs value Imported mother seed royalties should not be added to the price actually paid or payable.

III. Examples describing situations related to royalties for the right to use production secrets (know-how)

Example 1. Under a license agreement, the importer has been granted the right to use the secret of production (know-how), which is concluded in the technology of drilling and other types of work related to the extraction of hydrocarbons, significantly increasing their efficiency and productivity. To use this technology does not require the use of any specially designed equipment.

For the use of know-how, the importer is obliged to pay the licensee a license fee in the amount of 3% of the revenue received as remuneration for the importer's work using the licensed technology ordered by third parties.

The right holder and the importer are interrelated persons in the meaning set forth in Article 37 of the Code.

The importer purchases and imports into the customs territory of the Union equipment, tools and consumables (hereinafter referred to as goods for drilling operations) under contracts concluded with various foreign sellers (both interconnected and unrelated to the importer as defined in Article 37 of the Code).

Part of the goods for drilling operations is resold by the importer to third parties and is not used in the activities of the importer in the work. Another part of the imported goods for drilling operations is used by the importer in carrying out work related to the extraction of hydrocarbons, on the orders of third parties. In the case of work performed by the importer without the use of licensed technology, the remuneration received by the importer is not taken into account when calculating the amount of royalties. In the case of the use of know-how, the amount of remuneration of the importer is greater than when performing the above works without using licensed technology.

Despite the fact that imported goods for drilling operations are used when applying the licensed technology, license fees do not apply to them, since drilling products are not equipment specifically designed for the implementation of this technology, and the license agreement does not set any restrictions and Requirements by virtue of which the use of know-how is possible with the use of exclusively valued goods for drilling operations. Payment of royalties is not a condition for the sale of goods for drilling operations for their export to the customs territory of the Union, since foreign sellers sell such goods regardless of the importer's payment of royalties to the licensor. This conclusion is also confirmed by the fact that imported goods for drilling operations can be used by the importer when performing work without the use of know-how or resold, while the license

agreement provides for payment of license fees only for the performance of work by the importer using the licensed technology.

Thus, in the considered case, license fees for the use of know-how are not subject to inclusion in the customs value of imported goods for drilling operations.

Example 2. The buyer received on the basis of a license agreement the right to use the technological process (know-how) for the production of certain products and is obliged to pay the license holder a license payment calculated on the basis of the quantity of products produced using this process.

The buyer also entered into an agreement with a foreign manufacturer for the supply of a machine specifically designed to carry out the process (know-how). The manufacture of this machine is carried out by a foreign manufacturer in accordance with the project documentation made in the customs territory of the Union and provided by the buyer. The sale of a car by a foreign manufacturer to a buyer does not depend on the payment of royalties to the copyright holder.

The foreign manufacturer is not a related person in the meaning set forth in Article 37 of the Code, neither with the right holder, nor with the buyer. Although the payment of the license payment in question is related to the production process carried out on this machine, and this is the only way to use this machine, in this case the license fee is not part of the customs value of the machine, since its payment is not a condition of selling the machine for export to the customs territory of the Union.

Example 3. The buyer and the seller entered into a contract for the supply of metal-rolling equipment. Rolling equipment contains technology that ensures the production of products using a technological process (know-how).

According to the contract between the buyer and the seller, in addition to the price of the equipment, the buyer must pay the seller a fixed amount of X million conventional units as a royalty for the right to use the process (know-how). After paying for the equipment and paying the license fee, the seller transfers the full amount of the license fee to the licensor.

In this case, the license fee is paid for the right to use the technological process (know-how) during the operation of metal-rolling equipment, which allows to perform the specified technological process. Equipment purchased specifically for this process.

Since the license fee for the right to use the technological process (know-how) is associated with imported equipment containing technology that ensures production using the technological process (know-how), and the payment of the license payment is a condition for the sale of the equipment, this royalty must be added to the price actually paid or payable for the imported metal-rolling equipment.

APPROVED

by Decision of the Collegium
of the Eurasian Economic Commission
No. 103 of 19 June 2018

Procedure for a deferred determination of the customs value of goods

I. General provisions

1. This procedure determines cases of deferred determination of the customs value of goods, features of application of the method on the value of a transaction with imported goods (method 1) when using deferred determination of the customs value of goods, features of declaring the preliminary customs value of goods, order and deadlines for declaring the exact customs value of goods, features of customs control of the customs value of goods.
2. When using the deferred definition of the customs value of goods, following is declared:
 - a) at the customs declaration of goods – the preliminary customs value of goods;
 - b) after the release of goods – the exact customs value of goods.
3. It is allowed to postpone the determination of the exact customs value of goods subject to the conditions stipulated by paragraph 1 of Article 39 of the Customs Code of the Eurasian Economic Union (hereinafter - the Code), in the following cases:
 - a) if the imported goods that are traded on international commodity exchanges are placed under the customs procedure of release for domestic consumption and in accordance with the terms of the foreign economic agreement (contract) according to which the goods are sold for export to the customs territory of the Eurasian Economic Union, there is no fixed the price payable for these goods, but at the same time the dependence of the price of goods from exchange prices (stock quotations, stock indexes) and agreed by the parties of foreign economic agreement (contract) procedure (algorithm, formula) for calculating the price of goods at exchange prices (stock quotes, stock market indices) for a specific date set in this contract after the date of registration of the goods declaration are established;
 - b) if the imported goods are placed under the customs procedure of release for domestic consumption and by the terms of the contract, which should determine the value of the transaction with the imported goods (for example, license agreement, agreement on the transfer of copyrights, etc.), there is no fixed amounts of licensing and other similar payments for the use of intellectual property (including payments for patents, trademarks, copyrights) that relate to imported goods and which are directly or indirectly to be paid by the buyer as a condition for the sale of imported goods, but the contract establishes the procedure for their calculation on the basis of information unknown on the date of registration of the goods declaration;
 - c) if the terms of the contract, by which the value of the transaction with the imported goods are to be determined, stipulate that part of the income (revenue) received as a result of subsequent sale, otherwise disposal or use of the imported goods is directly or indirectly due to the seller, and the procedure for calculating such part of the income (revenue) on the basis of information unknown on the day of registration of the goods declaration.
4. Definition and declaration of the exact customs value of goods may be postponed for a period during which, in accordance with the terms of the contract specified respectively in subparagraph "a", "b" or "c" of paragraph 3 of this Procedure (hereinafter contract), documented information for determination and declaration of the exact customs value of goods must be obtained. At the same time, the term for determining and declaring the exact customs value of goods may not exceed 15 months from the date of registration of the goods declaration.

II. Features of the method on the value of the transaction with imported goods (method 1) when using deferred determination of the customs value of goods

5. The preliminary customs value of goods in accordance with Article 39 of the Code is determined by:

- a) in the case specified in subparagraph "a" of paragraph 3 of this Procedure - based on exchange prices (stock quotations, stock indexes) on the date closest to the date of registration of the goods declaration, according to the order (algorithm, formula) calculation, established by the contract;
- b) in the cases specified in subparagraphs "b" and "c" of paragraph 3 of this Procedure - on the basis of indicators reflecting the planned volume of import of goods, sale of goods, other use of goods, or other planned indicators specified in business plans, planned price calculations, price lists, catalogs and other similar documents, or in the absence of such indicators on the basis of accounting data for a certain previous period (month, quarter, year). In this case, the calculation of the value of additional charges is carried out on the basis of the procedure of calculation established by the contract. To calculate the amount of additional charges to the price actually paid or payable for imported goods, the values of the available indicators are used, corresponding to the maximum possible value of such additional charges.

6. The exact customs value of goods is determined by:

- a) in the case specified in subparagraph "a" of paragraph 3 of this Procedure, based on the price actually paid or payable for the imported goods, which is calculated on the basis of exchange prices (exchange quotations, exchange indices) as of the date specified in the contract;
- b) in the cases specified in sub-clauses "b" and "c" of clause 3 of this Procedure - on the basis of the actual volume of import of goods, sale of goods, other indicators determined on the basis of accounting data in the manner prescribed by the contract.

7. The information used to calculate the preliminary and exact customs value of the goods must be documented.

III. Declaration of preliminary and exact customs value of goods

8. Information on the preliminary customs value of goods shall be declared taking into account the following features.

The preliminary customs value of goods, determined in accordance with paragraph 5 of this Procedure, shall be declared in the customs value declaration, drawn up in the form of DTS-1 in accordance with the Decision of the Commission of the Customs Union dated 20 September 2010 No. 376 (hereinafter - DTS-1), and in the goods declaration.

In the "Additional data" column of DTS-1, the declarant shall indicate the deadline for the declaration of the exact customs value of goods, determined in accordance with paragraph 4 of this Procedure.

The first subsection of column 43 of the goods declaration indicates the code for deferring the customs value of goods in accordance with the classifier of methods for determining the customs value, approved by Decision of the Commission of the Customs Union of 20 September 2010 No. 378.

The indication by the declarant in the first subsection of column 43 of the declaration for goods of the code of deferred determination of the customs value of goods is a declaration by the declarant about the use of deferred determination of the customs value of goods.

To confirm the declared preliminary customs value of goods, the declarant shall submit documents on the basis of which a preliminary customs value of goods is determined, including documents on the basis of which the calculations were made taking into account the provisions of paragraph 5 of this Procedure. These documents may not be submitted to the customs body of a member state of the Eurasian Economic Union (hereinafter respectively the customs body, member state), if such

documents were previously submitted to this customs body or if information about such documents and (or) information from them can be obtained the customs authority from the information systems of the customs authorities, as well as from the information systems of the state bodies (organizations) of the member states in the framework of the information interaction of customs authorities and state bodies (organizations) of member states.

9. Prior to the expiration of the period established in accordance with paragraph 14 of this Procedure, the declarant shall declare the exact customs value of goods. At the same time, DTS-1 is submitted to the customs authority with the calculation of the exact customs value of goods, the adjustment of the goods declaration, as well as the documents used to calculate the exact customs value of goods. Documents previously submitted by the declarant to the customs authority when declaring the preliminary customs value of goods are not resubmitted.

IV. Features of customs control of the preliminary customs value of goods

10. When conducting customs control of the preliminary customs value of goods, the customs authority checks:

- a) compliance with the conditions stipulated by paragraph 1 of Article 39 of the Code;
- b) compliance of the terms of the contract with the conditions stipulated by paragraph 3 of this Procedure;
- c) the validity of the determination of the preliminary customs value of goods, including the validity of its determination in accordance with paragraph 5 of this Procedure, and its documented confirmation.

11. The preliminary customs value of goods is considered as the customs value of goods declared by method 1 without applying a deferred determination of the customs value of goods, if, when carrying out customs control of the preliminary customs value of goods the customs body identified that

- a) the conditions stipulated by paragraph 1 of Article 39 of the Code are not met;
- b) the terms of the contract do not comply with the conditions stipulated by paragraph 3 of this Procedure;
- c) the documents provided for in subparagraph six of paragraph 8 of this Procedure have not been submitted;
- d) there are signs of an inaccurate determination of the customs value of the goods (except for cases when the lack of accurate information is the cause of the deferred determination of the customs value of the goods).

12. If there are grounds specified in paragraph 11 of this Procedure, the customs control of the customs value of goods is carried out in accordance with the Code and the Regulations on the particulars of customs control of the customs value of goods imported into the customs territory of the Eurasian Economic Union, approved by the Decision of the Board of the Eurasian Economic Commission 27 March 2018 No. 42.

13. If during customs control of the preliminary customs value of goods, the customs body finds out that inaccurate information on the preliminary customs value of goods is declared, including non-compliance with the provisions of paragraph 5 of this Procedure, the information on the preliminary customs value of goods declaring in the goods declaration must be changed (supplemented) by the declarant at the request of the customs authority in accordance with the Procedure for amending (supplementing) the information declared in the goods declaration, approved by the Decision of the Board of the Eurasian Economic Commission of 10 December 2013 No. 289.

If, when making changes (additions) to the information on the preliminary customs value of goods declared in the goods declaration, the customs value of goods is determined by applying the methods for determining the customs value of goods established by Articles 41 - 45 of the Code (methods 2 - 6), the deferred determination of customs value of goods does not apply.

If, when making changes (additions) to the information on the preliminary customs value of goods declared in the goods declaration, the customs value of goods is determined by applying method 1,

the preliminary customs value of goods is a preliminary customs value of goods determined by such changes (additions).

14. Subject to the requirements established by paragraphs 3–5, 7 and 8 of this Procedure, and if there are no grounds for not applying the deferred determination of the customs value of goods specified in paragraph 11 of this Procedure, by an official of the customs body in the field "For stamps of the customs authority" of DTS -1 indicates "The determination of the exact customs value of goods is postponed to _____" and establishes the deadline for the declaration of the exact customs value of goods, determined in accordance with paragraph 4 of this Procedure.

V. Features of customs control of the exact customs value of goods

15. When conducting customs control of the exact customs value of goods, the customs authority checks:

- a) the validity of the calculation in DTS-1:
 - in the case specified in subparagraph "a" of paragraph 3 of this Procedure, - the price actually paid or payable for the imported goods, based on exchange prices (stock quotations, stock indexes) as of the date set in the contract;
 - in cases specified in subparagraph "b" and "c" of paragraph 3 of this Procedure - the amount of additional charges to the price actually paid or payable for imported goods, based on the actual volume of import of goods, sale of goods, other indicators determined on the basis of accounting data in the manner prescribed by the contract;
- b) documentary evidence of the information used to calculate the exact customs value of goods;
- c) the validity of filling out the form for adjusting the goods declaration.

16. According to the results of the customs control of the exact customs value of goods no later than 3 working days from the date of the declaration of the exact customs value of goods and the submission of documents confirming the information used to calculate it, the customs authority:

- a) registers the adjustment of the goods declaration - if the customs authority has not found that the information on the exact customs value of the goods is inaccurate;
- b) makes a decision on amendments (additions) to the information on the customs value of goods declared in the goods declaration, in accordance with the Procedure for amending (supplementing) the information declared in the goods declaration - in case if the customs authority has found out that information about the exact customs value of goods is inaccurate.

17. If within the prescribed period the exact customs value of the goods wasn't declared by declarant or the documents confirming the information used to calculate it were not submitted, the declared preliminary customs value of the goods is considered as the customs value of the goods declared by method 1 without applying the deferred definition of customs value of goods. In this case, the customs control of the customs value of goods is carried out in accordance with the Code and the Regulations on the particulars of customs control of the customs value of goods imported into the customs territory of the Eurasian Economic Union.
