ANNEX No. 1

to the Treaty on the Customs Code
of the Eurasian Economic Union

CUSTOMS CODE OF THE EURASIAN ECONOMIC UNION

SECTION I
GENERAL PROVISIONS

CHAPTER 1
Essential Provisions on Customs Regulation in the Eurasian Economic Union

Article 1. Customs Regulation in the Eurasian Economic Union

1. Unified customs regulation exercised in the Eurasian Economic Union (hereinafter "the Union") includes determining the procedure for, and the terms of, movement of goods across the customs border of the Union, their remaining and being used in and outside the customs territory of the Union, the procedure for performing customs operations related to entry of goods into the customs territory of the Union, their leaving the customs territory of the Union, temporary storage of goods, their customs declaration and release and other customs operations, the procedure for payment of customs charges and safeguard, anti-dumping and countervailing duties and conducting of customs control, as well as regulating of the authoritative relationships between the customs authorities and individuals exercising their right of possession, use and/or disposal of the goods in and outside the customs territory of the Union.

2. Customs regulation in the Union shall be exercised in accordance with the international treaties governing customs legal relations, including

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this Code and the acts forming part of the law of the Union (hereinafter "treaties and acts on customs regulation"), and in accordance with the Treaty on the Eurasian Economic Union dated May 29, 2014 (hereinafter "the Union Treaty").

3. Customs regulation in the Union is based on the principles of equal rights in movement of goods across the customs border of the Union, precision, clarity and consistency of performing customs operations, transparency in developing and applying treaties and acts on customs regulation and their harmonisation with the norms of international law, and on employment of the modern methods in customs control and maximum use of information technologies in the activities of the customs authorities.

4. In case of conflict between this Code and other international treaties governing customs legal relations that form part of the law of the Union, the provisions of this Code shall apply.

5. Customs legal relations not covered in treaties and acts on customs regulation shall be governed by legislation of the Member States of the Union (hereinafter "the Member States") on customs regulation until such time as the relevant relationship has become regulated by such treaties and acts.

Article 2. Definitions

1. For the purposes of this Code, the terms below shall have the following meanings:

1) "accident" means an incident of a technical, technological or any other nature having harmful consequences that occurred with vehicles and/or any other goods placed under customs control that caused their quantitative and/or qualitative changes not stipulated in treaties and acts on customs regulation which did not result from deliberate acts of their owner and/or the

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individual these goods were in possession of at the time of such changes, except for natural changes occurring under the standard transportation (shipment) and/or storage conditions and changes due to force majeure;

2) “administrative offences” means the administrative offences in respect of which customs authorities are engaged in administrative proceedings (carry on litigation) in accordance with the legislation of the Member States;

3) “import of goods into the customs territory of the Union” means the performance of the acts which are related to the crossing of the customs border of the Union and as a result of which goods are transported to the customs territory of the Union by any means, including their shipment as international postal items, the use of pipeline transportation and electric power transmission lines, until such goods are released by customs authorities;

4) “vessels” means sea vessels, mixed navigation (sea-river) vessels, as well as inland waters vessels subject to state registration in accordance with the legislation of the Member States;

5) “export of goods from the customs territory of the Union” means performance of the acts aimed at exporting goods from the customs territory of the Union by any means, including their shipment as international postal items, the use of pipeline transportation and electric power transmission lines, including the crossing of the customs border of the Union;

6) “release of goods” means the acts of the customs authority, upon the performance of which the interested persons may use the goods in accordance with the declared customs procedure or in accordance with the procedure and on the terms established for separate groups of goods not subject to placement under the customs procedures under this Code;

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7) “declarant” means the person who declares goods or in whose name goods are declared;

8) “monetary instruments” means travellers cheques, bills of exchange, cheques (bank cheques) and certified securities which certify the obligation of the issuer (debtor) for payment of funds and which do not indicate the person such payment is made to;

9) “interested person” means a person whose interests in respect of goods are affected by the decisions, actions (inaction) of customs authorities or their officials;

10) “prohibitions and restrictions” means non-tariff regulatory measures applicable to goods moved across the customs border of the Union, including those imposed unilaterally in accordance with the Union Treaty, the measures of technical regulation, sanitary, veterinary-sanitary and quarantine phytosanitary measures, export control measures, including the measures in respect of military purpose products and radiation requirements established in accordance with the Union Treaty and/or the Member States’ legislation.

11) “foreign person” means a person who is not a person of a Member State;

12) “foreign goods” means goods which are not Union goods, including the goods which have lost their Union goods status in accordance with this Code, and the goods which have obtained the status of foreign goods (recognised as foreign goods) in accordance with this Code;

13) “information resources of customs authorities” means organised set of documented information (databases, other data arrays) contained in the information systems of customs authorities;

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14) “artificial islands” means objects fixed at their place of location in accordance with the design documents for their installation, which have a hydraulic-fill, earth-fill, piled or any other non-floating support structure rising above the water surface at maximum tide and which are used for the purpose of ensuring defence and security of the Member States, regional geological studies, geological studies, exploration and extraction of mineral resources, conducting marine resource studies of aquatic biological resources and fishing, conducting marine scientific research and for other purposes not inconsistent with international treaties of the Union with a third party or the legislation of the Member States.

15) “commercial documents” means the documents used in conducting foreign trade and other activities and for the confirmation of effecting transactions related to movement of goods across the customs border of the Union (pro-forma invoices (invoices), specifications, shipping (packing) sheets and other documents);

16) “person” means a natural person, a juridical person or an organisation, which is not a juridical person;

17) “a person of a Member State” means a juridical person or an organisation, which is not a juridical person, established in accordance with the legislation of the Member States, and a natural person who has a permanent place of residence in a Member State, including individual entrepreneurs registered in accordance with the legislation of a Member State;

18) “international treaties of the Member States with a third party” means a treaty concluded by one of the Member States with a third party or an international treaty with a third party where any or all Member States act as Parties;

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19) “international postal items” means parcels and items of written correspondence, which represent objects of postal exchange in accordance with the acts of the Universal Postal Union, are supported by the documents provided for by the acts of the Universal Postal Union, are shipped outside the customs territory of the Union from places (institutions) of international postal exchange, or are delivered to the customs territory of the Union to the places (institutions) of international postal exchange, or pass in transit across the customs territory of the Union;

20) “trade remedies” means safeguard, anti-dumping, countervailing measures and other measures for the protection of internal market established in accordance with the Union Treaty, that may be imposed in respect of goods originating in third countries and imported into the customs territory of the Union;

21) “customs tariff regulatory measures” means the measures which are adopted in accordance with the Union Treaty in respect of the goods that are being (have been) imported into the customs territory of the Union and which include the application of the rates of import customs duties, tariff quotas, tariff preferences, tariff exemptions;

22) “designated postal operator” means a person officially designated by a member country of the Universal Postal Union which ensures the provision of postal services in accordance with the legislation of the Member States and the acts of the Universal Postal Union;

23) “cash” means monetary objects in the form of banknotes and Treasury bills, coins, with the exception of coins made of precious metals, which are in circulation and represent a legal means of payment in the Member States or non-Member States (group of States) of the Union,

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including the monetary objects that are being or have been withdrawn from circulation, but subject to exchange for the monetary objects in circulation;

24) “taxes" means the value added tax and excise (excise tax or excise fee) collected in connection with import of goods into the customs territory of the Union.

25) “illegal movement of goods across the customs border of the Union” means the movement of goods across the customs border of the Union outside the points through which the goods must or may be moved across the customs border of the Union in accordance with Article 10 of this Code or outside the business hours of the customs authorities situated in these points, or with their concealment from the customs control, or with incorrect customs declaration or non-declaration of goods or supported by documents containing incorrect information on the goods and/or using forged means of identification or the means of identification referring to some other goods;

26) “carrier” means a person who carries/transports goods and/or passengers across the customs border of the Union and/or carries/transports goods placed under customs control within the customs territory of the Union. When goods are moved by means of pipeline transportation or power transmission lines, a carrier is a person responsible for the utilisation of the pipeline transport or power transmission lines and/or for movement of goods by means of the pipelines transportation or power transmission lines and/or control of and accounting for such goods;

27) “movement of goods across the customs border of the Union” means import of goods into the customs territory of the Union or export of goods from the customs territory of the Union;

28) “preliminary information” means information in an electronic form on goods to be moved across the customs border of the Union, vehicles for

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international transportation carrying such goods, time and point of entry of goods in the customs territory of the Union, passengers arriving in the customs territory of the Union;

29) “crimes” means crimes or criminal offences, the proceedings in which fall within the jurisdiction of customs authorities in accordance with the legislation of the Member States;

30) “stores” means goods:

necessary for ensuring normal operation and technical maintenance of vessels, aircraft and trains at their stay or parking points and on the way, with the exception of spare parts and equipment;

intended for consumption and/or use by passengers and crew members of vessels and aircraft or passengers of trains and members of train crews, and for distribution or sale to such persons;

31) “constructions, facilities” means underwater facilities, floating drilling units, offshore floating platforms, other vessels, underwater constructions, including wells, offshore fixed platforms, fixed drilling units and other floating and fixed facilities fixed at the place of their location in accordance with the design documents for their installation and used for the purpose of ensuring defence and security of the Member States, regional geological studies, geological studies, exploration and extraction of mineral resources, conducting marine resource studies of aquatic biological resources and fishing, conducting marine scientific research and for other purposes not inconsistent with the international treaties concluded by the Member States with third parties and the legislation of the Member States;

32) “customs declaration” means a customs document that contains information on goods and other information necessary for the release of goods;

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33) “customs duty” means a compulsory payment collected by the customs authorities in connection with the movement of goods across the customs border of the Union;

34) “customs procedure” means a set of rules that define, for the purposes of customs regulation, the conditions of and the procedure for the use of goods in and outside the customs territory of the Union;

35) “customs declaring” means the provision to the customs authorities in a customs declaration of the information on goods, the selected customs procedure and/or other information necessary for the release of goods;

36) “customs documents” means a customs declaration and other documents prepared with the sole purpose of performing customs operations and conducting customs control as well as during, and based on the results of, the customs operations that have been performed and customs control that has been conducted;

37) “customs operations” means acts performed by individuals and the customs authorities in accordance with treaties and acts on customs regulation and/or legislation of the Member States on customs regulation;

38) “customs authorities” means the customs authorities of the Member States;

39) “customs duties and taxes chargeable in the form of an aggregate customs payment” means the sum of customs duties and taxes calculated in respect of goods for personal use at the rates of customs duties and taxes applied in accordance with Article 53 of this Code;

40) “customs duties and taxes chargeable at unified rates” means the sum of customs duties and taxes calculated in respect to goods for personal use without being divided into its component customs duties and taxes;

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41) “customs control” means a set of acts performed by the customs authorities, which are aimed at checking and/or enforcing treaties and acts on customs regulation and legislation of the Member States on customs regulation;

42) “customs authority of destination” means the customs authority whose area of activity includes the place of destination of goods as determined by the customs authority of departure or which completes the operation of the customs procedure for transit;

43) “customs authority of departure” means the customs authority which conducts customs operations involving the placement of goods under the customs procedure for transit;

44) “customs broker” means a juridical person which is included in the register of customs brokers carrying out customs operations in the name and on the behalf of a declarant or another interested person;

45) “goods” means any movable property, including currency of the Member States, securities and/or currency assets, travellers cheques, electric power and other items in transportation equated to immovable property;

46) “goods for personal use” means goods intended for the personal, family, household and other needs of natural persons non-related to business operations which are moved across the customs border of the Union as part of accompanied or unaccompanied luggage, by way of their shipping as international postal items or by any other means.

47) “Union goods” means:

goods located in the customs territory of the Union, which have been wholly manufactured (extracted, obtained, grown) in the customs territory of the Union;

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goods located in the customs territory of the Union, which have obtained the Union goods status or have been recognised as Union goods in accordance with this Code or prior to its entry into force;

goods located in the customs territory of the Union, which have been produced (manufactured) in one or more Member States out of the goods referred to in the second and third indents of this subparagraph;

goods which have been imported from the customs territory of the Union and retained the Union goods status in accordance with this Code;

48) “transport (shipping) documents” means the documents that prove the existence of a contract for carriage of goods and accompany them during such carriage (bill of lading, waybill, a document confirming the conclusion of a contract of freight forwarding, and other documents);

49) “vehicles” means a category of goods including a vessel, aircraft, motor vehicle, trailer, semi-trailer, railway vehicle (railway rolling stock, a unit of railway rolling stock), or container together with spare parts, accessories and equipment provided for them in technical passports and technical forms, fuels and lubricants, refrigerants and other technical liquids contained in the refill storage tanks as required by design if they are transported together with the above vehicles;

50) “vehicles for personal use” means a category of goods for personal use, including certain types of motor vehicles and motorcycles and trailers to motor vehicles and motorcycles as defined by the Eurasian Economic Commission, vessel or aircraft together with spare parts thereto and their regular accessories and equipment, fuels and lubricants, refrigerants and other technical liquids contained in the gas tanks as required by their design, which belong by right of possession, use and/or disposal to a natural person who moves these vehicles across the customs border of the Union for

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personal purposes, and not for carriage of persons for a remuneration, for the industrial or commercial carriage of goods, whether for a remuneration or free of charge, including the vehicles registered in the name of juridical persons and individual entrepreneurs;

51) “vehicles for international transportation” means vehicles used for the international carriage of goods, passengers and/or luggage, together with the special equipment installed on them and designed for loading, unloading, handling and protection of cargo, material and technical supplies and outfit, as well as spare parts and equipment designed for repair, technical maintenance or operation of the vehicle on the way;

52) “express cargo” means goods transported in the framework of express carriage procedure by any means of transport using the electronic information system for transportation managing and tracking for the purpose of delivering these goods to the consignee in accordance with the individual bill of lading within the shortest possible and/or fixed period of time, with the exception of goods shipped as international postal items.

2. For the purposes of this Code:

1) the terms of “Free (Special, Exclusive) Economic Zone” (hereinafter referred to as “FEZ”), “the logistics FEZ”, “the port FEZ” and “resident (member, person) of the FEZ” are used in the meaning defined in the international treaties within the Union;

2) the terms of "head of a diplomatic mission", "members of diplomatic staff of the diplomatic mission", “members of administrative and technical staff of a diplomatic mission”, “members of service staff of a diplomatic mission”, “head of a consular post”, “ consular officers of consular post”, “consular employees of consular posts”, “members of service staff of consular posts”, “family members”, “members of a diplomatic mission”,

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“consular employee” are used in the meanings defined by the Vienna Convention on Diplomatic Relations of April 18, 1961 and the Vienna Convention on Consular Relations of April 24, 1963.

3. In this Code:

1) the FEZ territory shall mean all or part of the FEZ territory, in which, in accordance with customs procedure for the free customs zone applies in accordance with the legislation of the Member State in whose territory the FEZ was established;

2) diplomatic missions and consular posts located in the customs territory of the Union shall mean the diplomatic missions and consular posts of non-Member States of the Union located in the Member States and the diplomatic missions and consular posts of some Member States located in other Member States;

3) other organisations or their representative offices shall mean organisations or their representative offices which enjoy the privileges and immunities in the Member State in accordance with the international treaties concluded by this Member State and are included in the list compiled by the Eurasian Economic Commission (hereinafter “the Commission”).

4. Based on information provided by the Member States, the Commission shall prepare a list of organisations or their representative offices, which enjoy the privileges and immunities in the Member State in accordance with the international treaties concluded by this Member State, and ensure it is published on the official web site of the Union on the information and telecommunications network “Internet” (hereinafter “the Internet”).

5. Other terms used in the present Code shall be applied in the meaning defined in the relevant Articles of this Code and in the Union Treaty.

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6. The terms of civil legislation and other branches of legislation as used in this Code shall be applied in each of the Member States in the meaning as they are used in their respective branches of legislation of the Member State, unless otherwise provided for in this Code.

Article 3. Information on Customs Regulation Treaties and Acts

The information on treaties and acts on customs regulation shall be provided by the Commission and the customs authorities by means of its publishing on the official website of the Union and the official website of the customs authorities respectively, as well as by bringing the information to the public notice via television and radio, using information technologies, as well as in other public ways of disseminating information.

Article 4. The Procedure for Calculating the Time Periods Defined in Treaties and Acts On Customs Regulation

1. A time period established in treaties and acts on customs regulation shall be determined as a calendar date or as an expiration of a time period which is calculated in years, months, days or hours.

The time period may also be determined by a reference to an event that must occur or on an act that must be performed.

2. If treaties and acts on customs regulation do not establish a special procedure for calculating the time period, the beginning and end dates the period which is defined as an interval of time in treaties and acts on customs regulation shall be determined using the rules provided for under paragraphs 3 to 9 of this Article.

3. The period defined as an interval of time, if calculated in years, months or days, shall commence on the day following the calendar date or

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the day of an event which defines its beginning, and if calculated in hours, from the hour following the hour of an event which defines its beginning.

4. The period calculated in years shall expire on the relevant day and month of the last year in the period.

5. The period calculated in months shall expire on the relevant day of the last month in the period.

If the period calculated in months expires in the month that does not have the relevant date, the period shall expire on the last day of such month.

6. If the last day of the period falls on a non-business day, the day of the expiry of the period shall be the next nearest business day.

7. If a period is established for the performance of any act, it may be performed until 24:00 the last day of the period.

However, if this act is to be performed in an organisation, the period shall expire at the hour when this organisation closes its relevant operations in accordance with the established rules.

Written statements and notices submitted to a postal institution/organisation before 24:00 on the last day of the period, shall be considered submitted in due time.

8. If a period is calculated in business days, the business days shall mean:

1) days of the week from Monday to Friday, excluding the days declared as non-business days in accordance with the legislation of the Member States;

2) the week-end days on which business days are carried over in accordance with the legislation of the Member States.

9. If working hours of customs authorities at the checkpoints across the customs border of the Union and at other places where customs authorities

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are located fall on non-business days, the period for performing customs operations by these customs authorities calculated in business days shall include non-business days.

Article 5. The Customs Territory of the Union and the Customs Border of the Union

1. The customs territory of the Union shall comprise the territory of the Member States together with artificial islands, constructions, facilities and other objects located outside the territories of the Member States, in respect of which the Member States exercise their exclusive jurisdiction.

2. The customs border of the Union shall be the borders of the customs territory of the Union, and the borders of certain territories located in the territory of the Member States as prescribed by the international treaties within the Union.

Article 6. Application of Customs Tariff Regulatory Measures, Prohibitions and Restrictions, Trade Remedies, Treaties and Acts On Customs Regulation, and Member States legislative acts on tax regulation

1. The customs operations are performed and customs control is conducted with the application of customs tariff regulatory measures, prohibitions and restrictions, trade remedies, Member States legislative acts on tax regulation effective on the date of registration of a customs declaration or other customs documents, unless otherwise is established in this Code, under the Union Treaty and international treaties within the Union, and in respect of the application of the Member States legislative acts on tax regulation, unless otherwise further established in the legislation of the Member States.

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2. The goods moved across the customs border of the Union in violation of the requirements established by treaties and acts on customs regulation shall be handled with the application of customs tariff regulatory measures, prohibitions and restrictions, trade remedies, treaties and acts on customs regulation, Member States legislative acts on tax regulation effective on the day when the goods actually cross the customs border of the Union, unless otherwise is determined in this Code, under the Union Treaty and international treaties within the Union, and in respect of the application of the Member States legislative acts on tax regulation, unless otherwise further determined in the legislation of the Member States.

If the day of the actual crossing by the goods of the customs border of the Union has not been defined, the goods shall be handled with the application of customs tariff regulatory measures, prohibitions and restrictions, trade remedies, treaties and acts on customs regulation, Member States legislative acts on tax regulation effective on the date when the violation is revealed, unless otherwise is established in this Code, under the Union Treaty and international treaties within the Union, and in respect of the application of the Member States legislative acts on tax regulation, unless otherwise further determined in the legislation of the Member States.

3. If the legislation of the Member States on customs regulation on customs regulation provides for submission of two or more declarations for goods as customs declaring features in accordance with paragraph 8 of Article 104 of this Code, then the goods, for which the customs declaring is performed in such a manner, shall be handled with the application of the customs tariff regulatory measures, prohibitions and restrictions, trade remedies, Member States legislative acts on tax regulation effective on the date when the first declaration for the goods is registered.

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Article 7. Compliance with Prohibitions and Restrictions

1. The goods shall be moved across the customs border of the Union and/or placed under customs procedures in compliance with prohibitions and restrictions.

2. Compliance with non-tariff regulatory measures, including the measures imposed unilaterally, and technical regulation measures shall be confirmed in the cases and following the procedure established by the Commission or the legislation of the Member States in accordance with the Union Treaty and in compliance with export control measures, including the measures in respect of military purpose products in the cases and following the procedure established in accordance with legislation of the Member States, by presenting the documents and/or information that confirms the compliance with such measures.

3. Compliance with sanitary, veterinary-sanitary and quarantine phytosanitary measures and radiation requirements shall be confirmed based on the results of sanitary-epidemiological, veterinary, phytosanitary, radiation control/supervision carried out in the manner established in the Union Treaty and the acts of the Commission adopted thereunder, and/or in the manner established in the legislation of the Member States.

4. The features of importing to and/or exporting from the customs territory of the Union by natural persons of the goods included in the common list of goods subject to non-tariff regulatory measures in trade with third countries as established in the Union Treaty as the goods for personal use shall be defined by the Commission.

5. If the acts establishing the prohibitions and restrictions do not define the cases of and/or the procedure for confirmation of the compliance therewith, the compliance with such prohibitions and restrictions shall be

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confirmed when the goods are moved across the customs border of the Union and when the goods are placed under the customs procedure for the release for internal consumption or the customs procedure for exportation.

6. The obligation to comply with prohibitions and restrictions shall not be imposed on the declarants when international postal items are placed under the customs procedure for transit, provided that such items are carried:

1) from the point of entry to the place of performance of customs operations with goods shipped as international postal items;

2) from the point of entry to the point of exit.

Article 8. Customs Documents

1. Customs documents shall be completed in the Russian language or in the official language of the Member State, with whose customs authorities the customs documents are submitted, unless otherwise provided for by this Code.

Customs documents which are completed in one Member State and are to be presented to the customs authorities of another Member State during customs operations shall be completed in the Russian language.

2. The information to be specified in the customs documents in the form of a code shall be specified using classifiers approved by the Commission, and until such classifiers have been approved by the Commission, using the classifiers applied in accordance with the legislation of the Member States on customs regulation.

3. The structure and format of customs documents presented in the form of electronic documents shall be determined in accordance with the legislation of the Member States, except in the cases where the structure and format of the customs documents presented in the form of electronic

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documents is defined by the Commission in accordance with this Code and other treaties and acts on customs regulation.

4. Legislation of the Member States on customs regulation may determine customs documents which are not provided for in this Code and other treaties and acts on customs regulation, the forms thereof and the procedure for completing such forms and for amending/supplementing such customs documents.

5. If this Code and other treaties and acts on customs regulation do not provide for establishing a procedure for the completion of forms of customs documents and/or a procedure for amending/supplementing customs documents, then such procedure may be defined in the legislation of the Member States on customs regulation.

CHAPTER 2
General Provisions on Movement of Goods across the Customs Border of the Union, Possession, Use and/or Disposal Thereof in and outside the Customs Territory of the Union

Article 9. Movement of Goods across the Customs Border of the Union

1. All persons shall have the right to move goods across the customs border of the Union on equal basis following the procedure and on the terms established in this Code or in accordance with this Code.

2. The goods moved across the customs border of the Union shall be subject to customs control in accordance with this Code.

Article 10. Checkpoints Across the Customs Border of the Union

1. The goods shall be moved across the customs border of the Union at the places of movement of goods across the customs border of the Union,

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except in cases where goods may be moved across the customs border of the Union at other places in accordance with paragraph 3 of this Article, during the business hours of the customs authorities located at such places.

2. The checkpoints across the customs border of the Union shall be the checkpoints across the state borders of the Member States or other places determined in accordance the legislation of the Member States.

3. The goods may be moved across the customs border of the Union at places other than those indicated in paragraph 2 of this Article in the cases and following the procedure established in accordance with legislation of the Member States.

4. The checkpoints across the customs border of the Union through which the goods enter the customs territory of the Union shall be the points of entry.

The checkpoints across the customs border of the Union through which the goods exit the customs territory of the Union shall be the points of exit.

The information on the points of entry and exit shall be submitted by the customs authorities to the Commission in order for comprehensive lists of points of entry and exit to be prepared and published on the official website of the Union.

The forms of the comprehensive lists of the points of entry and exit, the procedure for their compilation and maintenance and the use of the information contained therein, and the procedure for and the technical conditions (including the structure and format) of the provision of information on the points of entry and exit shall be defined by the Commission.

5. Certain categories of goods may arrive in or exit the customs territory of the Union only at the checkpoints across the customs border of

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the Union established in accordance with the legislation of the Member States in respect of import/entry of such categories of goods in the customs territory of the Union or their export/exit from the customs territory of the Union.

6. The customs authorities may not restrict any person in their choice of checkpoints across the customs border of the Union depending on the origin of goods, the country of departure and destination of the goods.

7. For the purpose of informing about the points of passage across the state borders of the Member States located at the customs border of the Union, the Commission shall prepare a list of such points of passage and a comprehensive register of passports for such points of passage based on the information thereof submitted by authorised state authorities of the Member States and publish them on the official website of the Union.

The forms of the said list and register, the procedure of their preparation and maintenance and the use of the information contained therein, and the technical conditions, including the structure and format for the provision of information on the points of passage across the state borders of the Member States located at the customs border of the Union shall be established by the Commission.

8. The provisions of this Article shall not apply when goods are moved across the customs border of the Union by means of pipeline transportation or electric power transmission lines.

Article 11. Presentation of Preliminary Information to Customs Authorities

1. The purpose of providing preliminary information is to ensure that the customs authorities receive information on the goods planned to be

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moved across the customs border of the Union in order to assess the risks and make preliminary decisions with regard to the choice of objects, forms of customs control and measures ensuring the conduction of customs control before the goods enter the customs territory of the Union.

The customs authorities shall use the preliminary information in order to expedite the performance of customs operations and improve the efficiency of customs control.

2. The contents of preliminary information to be presented to the customs authorities, depending on the purposes of its use, shall be subdivided as follows:

1) the elements of preliminary information used by the customs authorities in assessing the risks and making preliminary decisions on the choice of objects, forms of customs control and measures ensuring the conduction of customs control;

2) the elements of preliminary information used by the customs authorities in expediting the performance of the customs operations and improving the efficiency of the customs control conduction.

3. Preliminary information comprising the elements established for the purposes of subparagraph 1 of paragraph 2 of this Article must be provided on a mandatory basis.

Preliminary information comprising the elements established for the purposes of subparagraph 2 of paragraph 2 of this Article shall be provided if the persons who may provide it so elect.

4. Preliminary information may be presented in the form of an electronic document.

Preliminary information presented in the form of an electronic document may be used in performing customs operations related to

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notification on the entry of the goods into the customs territory of the Union, placement of goods in temporary storage, customs declaring as well as in performing other customs operations as defined by the Commission.

5. Preliminary information shall be presented to the customs authority of the Member State, in whose territory the proposed checkpoint across the customs border of the Union is located, before the goods enter the customs territory of the Union.

6. Preliminary information shall be presented using Internet resources by means of intercommunication between the information system of the customs authority and the information system of the persons presenting preliminary information and/or in any other way determined by the Commission.

7. Preliminary information shall be presented in the Russian language, and if the Russian language is not an official language in the Member State to whose customs authority preliminary information is presented, then preliminary information is presented in the Russian language or in the official language of that Member State, at the choice of the person.

The legislation of the Member State on customs regulation to whose customs authority preliminary information is presented may establish a possibility to provide preliminary information in the English language.

8. The customs authority shall register preliminary information so provided or deny its registration in the manner and within the time limits determined by the Commission.

9. The customs authority shall register the preliminary information so provided by way of assigning a registration number thereto.

10. The customs authority shall deny registration of preliminary information, if the information provided is inconsistent with the contents,

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structure and format determined by the Commission and/or the requirement set out in paragraph 7 of this Article.

11. The details of registration of the preliminary information, including the registration number thereof, or of the denial in its registration, including the reasons for such denial, shall be sent to the person who presented the preliminary information in an electronic form.

12. Preliminary information shall be retained in the information systems of the customs authorities for 30 calendar days after its registration and, if any other period is determined by the Commission, for the period determined by the Commission, following which the customs authorities shall not use such information as preliminary information.

The Commission may determine any other period for the retention of preliminary information in the information systems of the customs authorities instead of the period set out in the first indent of this paragraph.

13. In case of failure to present preliminary information which must be submitted on a mandatory basis or in case of failure to comply with the time period for its presentation, the measures established in accordance with the legislation of the Member State on customs regulation to whose customs authority such preliminary information must be presented shall apply.

14. The legislation of the Member States may provide for liability for failure to present preliminary information to customs authorities or failure to comply with the time periods for the presentation thereof.

15. Preliminary information may be omitted in respect of:

1) goods for personal use moved across the customs border of the Union by natural persons;

2) goods shipped as international postal items;

3) goods referred to in paragraph 1 of Article 296 of this Code;

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4) goods moved for the purpose of relieving the consequences of natural disasters, accidents and catastrophes;

5) military cargo the status of which is confirmed by a pass (military pass) issued in accordance with the legislation of the Member State;

6) goods placed under a special customs procedure at the point of entry;

7) Union goods carried across the territories of non-Member States of the Union;

8) goods moved across the customs border of the Union and imported into the territory of the FEZ, the borders of which coincide in full or in part with the customs border of the Union, provided it is stipulated in the legislation of the Member State in whose territory such FEZ is established;

9) other goods in the cases determined by the Commission.

16. Preliminary information is not presented in respect of the goods carried by means of pipeline transportation or electric power transmission lines.

17. The contents of preliminary information, the structure and format of such information, the procedure for and the period of presenting preliminary information, including the preliminary information presented in the form of an electronic document, the procedure for preparing and using preliminary information in the form of an electronic document, the persons who must or may present preliminary information to the customs authorities shall be determined by the Commission depending on the means of transport used for transportation (shipment) of goods and the purpose for which such preliminary information is used by the customs authority.

18. Used as preliminary information may be the information stated in the customs declaration submitted in the form of an electronic document in respect of the goods the customs declaring of which involves features as set

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out in Article 114 of this Code in the cases and following the procedure established by the Commission, and until such have been determined by the Commission, in the cases and following the procedure established in accordance with legislation of the Member States.

Article 12. Compliance with Prohibitions and Restrictions when Moving Goods Across the Customs Border of the Union

1. The goods which have arrived into the customs territory of the Union and which are not subject to import into the customs territory of the Union in accordance with the established prohibitions and restrictions must be immediately exported from the customs territory of the Union without being unloaded from the vehicle for international transportation, with the exception of their reloading into another vehicle for international transportation for the purpose of such export, unless otherwise is stipulated by this Code, international treaties of the Union with a third party and/or the legislation of the Member States.

Measures for export of the said goods from the customs territory of the Union must be taken by the carrier, or if there is no carrier, by the person who has the right to possess, use and/or dispose of the goods at the time when they are imported into the customs territory of the Union, unless other persons are established in the international treaties of the Member States with a third party and/or in the legislation of the Member States.

2. The goods which are not subject to export from the customs territory of the Union in accordance with the established prohibitions and restrictions may not be actually exported from the customs territory of the Union, unless otherwise is stipulated in the international treaties of the Union with a third party.

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3. If at the time when the goods enter into or exit the customs territory of the Union it is found out that prohibitions and restrictions have not been complied with, the customs authority shall make a decision on prohibition to import/export goods into/from the customs territory of the Union and bring it to the attention of the carrier or, if there is no carrier, the person who has the right to possess, use and/or dispose of the goods at the time when they are imported into/exported from the customs territory of the Union.

4. If the goods referred to in the first indent of paragraph 1 of this Article cannot be exported from the customs territory of the Union immediately after a decision of the customs authority on prohibition of import of goods into the customs territory of the Union is obtained, such goods shall be detained by the customs authorities in accordance with Chapter 51 of this Code.

5. If a decision on prohibition of export of goods from the customs territory of the Union has been received from the customs authority and the goods have not been returned to the customs territory of the Union from the point of their exit within the period established in the legislation of the Member States, the goods indicated in paragraph 2 of this Article shall be detained by the customs authorities in accordance with Chapter 51 of this Code.

Article 13 Possession, Use and/or Disposal of the Goods in and outside the Customs Territory of the Union

1. The possession, use and/or disposal of the goods brought into the customs territory of the Union, after they have crossed the customs border of the Union and before they have been released by the customs authority, shall be exercised in accordance with the procedure and on the terms stipulated in

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this Chapter, Chapters 14 and 16 of this Code and, with regard to certain categories of goods, also Chapters 37 to 43 of this Code.

2. The possession, use and/or disposal of the goods in and outside the customs territory of the Union, after they have been released by the customs authority, shall be exercised in accordance with the customs procedure the goods have been placed under or in accordance with the procedure and on the terms determined for certain categories of goods subject to customs declaring and/or release without being placed under any customs procedures.

3. The possession, use and/or disposal of the goods leaving the customs territory of the Union, after they have been taken to the point of exit and before they have crossed the customs border of the Union, shall be exercised in accordance with the procedure and on the terms stipulated in this Chapter and Chapter 15 of this Code and, with regard to certain categories of goods, also Chapters 37 to 43 of this Code.

Article 14. Goods Kept under Customs Control

1. Goods imported into the customs territory of the Union shall be considered to be under customs control as soon as they cross the customs border of the Union.

2. Union goods exported from the customs territory of the Union shall remain under the customs control from the moment of registration of the customs declaration or after the performance of actions aimed at exporting of goods from the customs territory of the Union.

3. Processed products, waste and scrap that have been produced/generated and are remaining in the customs territory of the Union and that have obtained the status of foreign goods in accordance with this

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Code shall be deemed to remain under customs control as soon as they have been produced/generated.

4. Goods manufactured/produced from foreign goods placed under the customs procedure for the free customs zone as well as goods manufactured/produced from foreign goods placed under the customs procedure for the free customs zone and from the Union goods shall be deemed to remain under customs control as soon as they have been manufactured/produced.

Goods manufactured/produced from foreign goods placed under the customs procedure for free warehouse as well as goods manufactured/produced from foreign goods placed under the customs procedure for the free warehouse and from the Union goods shall be deemed to remain under customs control as soon as they have been manufactured/produced.

5. The Union goods which are being/have been placed under the customs procedure for the free customs zone shall remain under the customs control from the moment of registration of the declaration for the goods submitted for the purpose of placement of the goods under this customs procedure, with the exception of the Union goods which are being/have been imported into the territory of the port FEZ or logistics FEZ and remain under the customs control as soon as they have been imported into the territory of the port FEZ or logistics FEZ.

Goods manufactured/produced from the Union goods placed under the customs procedure for the free customs zone and the goods manufactured/produced from the Union goods placed under the customs procedure for the free customs zone and from the Union goods not placed under the customs procedure for the free customs zone shall be deemed to

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remain under the customs control as soon as they have been manufactured/produced.

6. Union goods which are being/have been placed under the customs procedure for free warehouse shall remain under the customs control from the moment of registration of the declaration for the goods submitted for the purpose of placement of the goods under this customs procedure.

Goods manufactured/produced from Union goods placed under the customs procedure for free warehouse and goods manufactured/produced from Union goods placed under the customs procedure for free warehouse and from Union goods not placed under the customs procedure for free warehouse shall be deemed to remain under the customs control as soon as they have been manufactured/produced.

7. Goods referred to in paragraphs 1 and 3 of this Article and the goods indicated in paragraph 4 of this Article which have not been recognised as Union goods in accordance with Articles 210 and 218 of this Code shall remain under the customs control until the following have taken place:

1) obtaining of the Union goods status in accordance with this Code, with the exception of the case provided for in paragraph 12 of this Article;

2) actual export of these goods from the customs territory of the Union;

3) actual destruction of goods placed under the customs procedure for destruction;

4) recognition of the portion of foreign goods placed under the customs procedure for processing within the customs territory of the Union or the customs procedure for processing for internal consumption as production loss;

5) recognition of waste generated from conducting operations of processing within the customs territory of the Union or processing for

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internal consumption or destruction of goods placed under the customs procedure for destruction as unfit for their subsequent commercial use in accordance with the legislation of the Member States or presentation to the customs authority of the documents that confirm actual burial, decontamination, disposal or destruction in any other way of the resulting waste or their actual surrender for such operations;

6) the launching of such goods into space, with the exception of a revertible spacecraft and of goods therein;

7) expiration of the customs procedure for transit in respect of the Union goods carried across the territory of non-Member States of the Union;

8) recognition by the customs authority, in accordance with the legislation of the Member States, of the actual destruction and/or permanent loss of these goods as a result of an accident or force majeure events, or actual permanent loss of these goods as a result of natural wastage under regular transportation (shipment) and/or storage conditions;

9) presentation to the customs authority of the documents that confirm actual burial, decontamination, disposal or destruction of the goods in any other way, in the cases stipulated in subparagraph 1 of paragraph 10 of Article 207 and subparagraph 1 of paragraph 7 of Article 215 of this Code;

10) expiration of the customs procedure for the free customs zone in the case stipulated in subparagraph 3 of paragraph 10 of Article 207 of this Code;

11) payment and/or recovery of customs duties and taxes on goods for personal use which have been imported with an relief from payment of customs duties and taxes, if any acts were committed in violation of the conditions for import of goods for personal use into the customs territory of the Union with the relief from payment of customs duties and taxes and/or of

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the restrictions on the use and/or disposal of such goods established under paragraph 8 of Article 266 of this Code;

12) release of vehicles for international transportation that have been temporarily exported from the customs territory of the Union, with the exception of the vehicles for international transportation recognised as conditionally released goods in accordance with the second and third indents of subparagraph 2 of paragraph 2 of Article 272 of this Code and the vehicles for international transportation referred to in the fourth indent of subparagraph 2 of paragraph 2 of Article 272 of this Code when they are imported back into the customs territory of the Union.

13) payment and/or recovery of customs duties and taxes, safeguard, anti-dumping and countervailing duties on temporarily imported vehicles for international transportation upon occurrence of the events referred to in paragraph 8 of Article 279 of this Code.

14) any other events to be determined by the Commission and/or stipulated in the legislation of the Member States on customs regulation.

8. Union goods referred to in paragraph 2 of this Article shall remain under customs control until they have actually crossed the customs border of the Union, until their customs declaration is revoked in accordance with Article 113 of this Code or until the occurrence of the events referred to in paragraphs 9 and 10 of this Article.

9. When being exported from the customs territory of the Union, goods for personal use not subject to the customs declaring and goods for personal use for which the release has been denied shall not be deemed to remain under the customs control when one of the following events has occurred:

1) before such goods actually cross the customs border of the Union, they have been turned into the property (income) of the Member State in

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accordance with the legislation of that Member State, or the customs authority, in accordance with the legislation of the Member States on customs regulation, has recognised the fact of their destruction and/or permanent loss as a result of an accident or force majeure or the fact of their permanent loss due to natural wastage under normal transportation (shipment) and/or storage conditions;

2) such goods have been carried from the point of exit to the remaining part of the customs territory of the Union with the consent of the customs authority.

10. Union goods placed under the customs procedure for processing outside the customs territory of the Union or under the customs procedure for temporary exportation and then exported from the customs territory of the Union shall remain under the customs control until the relevant customs procedure has been completed or has expired.

11. Goods referred to in paragraph 4 of this Article which have been recognised as Union goods in accordance with Articles 210 and 218 of this Code as well as goods referred to in paragraphs 5 and 6 of this Article shall remain under the customs control until the following events have taken place:

1) actual crossing of the customs border of the Union, if the customs procedure for the free customs zone or the customs procedure for free warehouse has been completed by means of placement of these goods under the customs procedure for exportation;

2) placement of these goods under the customs procedure for re-importation;

3) recognition by the customs authority, in accordance with the legislation of the Member States, of the actual destruction and/or permanent loss of these goods as a result of an accident or force majeure events, or

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actual permanent loss of these goods as a result of natural wastage under regular transportation (shipment) and/or storage conditions;

4) presentation to the customs authority of the documents that confirm actual burial, decontamination, disposal or destruction of the goods in any other way, in the cases stipulated in subparagraph 1 of paragraph 10 of Article 207 and subparagraph 1 of paragraph 7 of Article 215 of this Code;

5) expiration of the customs procedure for the free customs zone in the case stipulated in subparagraph 3 of paragraph 10 of Article 207 of this Code;

12. Goods which have obtained the Union goods status and for which customs declaration which was conducted with features established in Article 117 of this Code shall remain under the customs control until the last component of the goods has been released or until the information contained in the declarations for the goods has been amended with regard to the components of the goods in accordance with paragraph 9 of Article 117 of this Code.

13. Goods placed under the customs procedure for the free customs zone, which are referred to in paragraphs 12 and 13 of Article 207 of this Code, in the cases stipulated therein, shall remain under the customs control until the customs procedure for the free customs zone in respect of such goods has been completed in accordance with paragraphs 12 and 13 of Article 207 of this Code.

14. Goods placed under the customs procedure for free warehouse, which are referred to in paragraph 9 of Article 215 this Code, in the case stipulated therein, shall remain under the customs control until the customs procedure for free warehouse in respect of such goods has been completed in accordance with paragraph 9 of Article 215 of this Code.

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15. Union goods which are being/have been placed under the customs procedure for duty-free trade shall remain under the customs control from the moment of registration of the customs declaration submitted for the purpose of placing the goods under that customs procedure and until the customs procedure for duty-free trade has been completed in accordance with paragraph 1 and subparagraph 2 of paragraph 5 of Article 246 of this Code;

Article 15. Expired, Spoiled or Damaged Goods

1. Goods which were imported into the customs territory of the Union and have become expired, spoiled or damaged as a result of an accident or force majeure before their customs declaring, among others, during their temporary storage and transportation (shipment) in accordance with the customs procedure for transit, with the exception of the goods referred to in paragraph 2 of this Article, shall be later on, in the course of customs operations therewith, regarded as having been imported into the customs territory of the Union in an expired, spoiled or damaged condition.

2. Goods which were imported into the customs territory of the Union and have become expired, spoiled or damaged as a result of an accident or force majeure before an application for their release before a declaration for the goods is submitted in accordance with Article 120 of this Code or before the day starting from which these goods are deemed to be placed under the customs procedure for the free customs zone in the territory of the port FEZ or logistics FEZ in accordance with Article 204 of this Code, among others, during their temporary storage and transportation (shipment) in accordance with the customs procedure for transit, shall be later on, in the course of customs operations therewith, regarded as having been imported into the customs territory of the Union in an expired, spoiled or damaged condition.

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Article 16. Foreign Goods Confiscated or Converted into Property (income) of Member State and Goods on Which Execution is Levied by a Court Ruling

1. Foreign goods which have been confiscated or converted into property (income) of a Member State by a court ruling shall not be placed under customs procedures, and goods for personal use shall not be released into free circulation. The said goods shall obtain the Union goods status from the day such decision takes effect.

2. Foreign goods, on which execution has been levied by a court ruling in interest of the customs duties and taxes and safeguard, anti-dumping and countervailing duties shall obtain the Union goods status in accordance with the legislation of the Member States.

Article 17. Taking Samples and/or Specimens by Interested Persons and State Authorities of the Member States

1. Interested persons and state authorities of the Member States shall have the right to take samples and/or specimens of the goods placed under the customs control with the permission of the customs authority.

2. A permission for taking samples and/or specimens of goods shall be issued by the customs authority, if such sampling:

1) does not impede the conduction of the customs control;

2) does not change the properties of the goods;

3) does not result in evasion from payment of customs duties and taxes or failure to comply with prohibitions and restrictions and trade remedies.

3. A permission for taking samples and/or specimens of goods or a refusal of such permission shall be issued no later than in 1 business day following the day it was requested by the individuals and bodies referred to in paragraph 1 of this Article.

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4. No separate customs declaration for samples and/or specimens of goods shall be submitted, provided they are mentioned in the declaration for the goods when the goods are placed under customs procedures and in the passenger customs declaration when the goods are moved across the customs border of the Union following the procedure and on the terms stipulated in Chapters 37 and 40 of this Code.

Article 18. Presentation of Reports to Customs Authorities

1. Persons carrying out the activity in customs activity sphere, authorised economic operators and persons who possess and/or use foreign goods or Union goods placed under the customs procedure for the free customs zone or customs procedure for free warehouse must present reports to customs authorities on the goods which are being stored, carried, disposed of, processed and/or used and on the customs operations which have been performed, with due consideration of the second indent of this paragraph.

It may be established under the legislation of the Member States on customs regulation that the said persons shall provide reports only if so requested by the customs authority.

2. The reporting method, the forms of reports, the structure and format of the reports submitted as an electronic document, the procedure for their completion and the procedure for and the timeframe of the presentation of reports shall be determined in accordance with the legislation of the Member States on customs regulation.

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CHAPTER 3
Single Commodity Nomenclature of Foreign Economic Activity of the Eurasian Economic Union. Classification of Goods

Article 19. Single Commodity Nomenclature of Foreign Economic Activity of the Eurasian Economic Union and the Maintenance Thereof

1. The Single Commodity Nomenclature of Foreign Economic Activity of the Eurasian Economic Union (hereinafter "the Commodity Nomenclature of Foreign Economic Activity") is a commodity description and coding system which is used for classification of goods for the purpose of applying customs tariff regulatory measures, export customs duties, prohibitions and restrictions and trade remedies and maintaining customs statistics.

The Commodity Nomenclature or Foreign Economic Activity may be used for the purposes of taxation of goods and for other purposes set out in the international treaties and acts forming part of the law of the Union and/or in the legislation of the Member States.

2. The international basis for the Commodity Nomenclature of Foreign Economic Activity includes the Harmonised Commodity Description and Coding System of the World Customs Organisation and the Single Commodity Nomenclature of Foreign Economic Activity of the Commonwealth of Independent States.

3. The Commodity Nomenclature of Foreign Economic Activity shall be approved by the Commission.

4. Explanations to the Commodity Nomenclature of Foreign Economic Activity shall be adopted by the Commission.

5. The Commodity Nomenclature of Foreign Economic Activity shall be maintained by the Commission. For these purposes, the Commission shall:

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1) monitor changes in the international basis for the Commodity Nomenclature of Foreign Economic Activity and explanations on the interpretation of this international basis;

2) bring the Commodity Nomenclature of Foreign Economic Activity and explanations thereto into compliance with its international basis;

3) amend the Commodity Nomenclature of Foreign Economic Activity and explanations thereto based on the proposals submitted by the Member States;

4) prepare and submit to authorised state authorities of the Member States the information on the compliance with the codes of the Commodity Nomenclature of Foreign Economic Activity at the level of commodity headings, subheadings and tariff items prepared in the form of tables in case of migration to another version of its international basis;

5) prepare and submit to the authorised state authorities of the Member States the Commodity Nomenclature of Foreign Economic Activity and explanations thereto;

6) perform other functions as required to maintain the Commodity Nomenclature of Foreign Economic Activity.

6. The procedure for maintaining the Commodity Nomenclature of Foreign Economic Activity, including amendment thereof and explanations thereto, and for interaction on these issues between the Commission and authorised state authorities shall be determined by the Commission.

Article 20. Classification of Goods

1. The declarant and other persons shall classify goods in accordance with the Commodity Nomenclature of Foreign Economic Activity at the time of the customs declaring and in other cases, when the code for the goods in

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accordance with the Commodity Nomenclature of Foreign Economic Activity is declared to the customs authority in accordance with treaties and acts on customs regulation.

Goods shall not be classified at the time of their customs declaring, if information on the code of goods in accordance with the Commodity Nomenclature of Foreign Economic Activity is not required to be indicated in the customs declaration in accordance with this Code.

Correctness of goods classification shall be verified by the customs authorities.

2. The customs authority shall classify goods in the following cases:

1) incorrect classification is revealed by the customs authority either before or after the goods are released. In this case, the customs authority shall make a decision on the classification of goods. The form of the decision on the classification of goods and the procedure for and the terms of its making shall be determined in accordance with the legislation of the Member States on customs regulation;

2) calculation of customs duties and taxes, safeguard, anti-dumping and countervailing duties payable:

in accordance with Article 56, paragraph 5 of Article 72, paragraph 11 of Article 137, paragraph 12 of Article 198, paragraph 9 of Article 208, paragraph 6 of Article 216 and Article 315 of this Code;

upon the occurrence of the events referred to in paragraph 4 of Article 91, paragraph 3 of Article 97, paragraph 4 of Article 103, paragraph 5 of Article 153, paragraph 8 of Article 279, paragraph 4 of Article 280, paragraph 4 of Article 284, paragraphs 3 and 8 of Article 295 and paragraph 3 of Article 309 of this Code;

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when the declarant fails to perform the acts referred to in paragraph 9 of Article 117 of this Code;

3) other cases provided for in this Chapter.

3. When classification of goods is carried out in the cases stipulated in subparagraph 2 of paragraph 2 of this Article and the customs authority does not have accurate information on the characteristics of the goods and their names or any other information as may be required for the classification of goods at the level of 10 digits, the code for the goods may be established in accordance with the Commodity Nomenclature of Foreign Economic Activity at the level of at least 4 first digits based on the information available on the characteristics of the goods affecting the classification criteria.

4. The codes of the goods indicated in the commercial, transport (shipping) and/or other documents as well as in conclusions, statements and expert statements issued by expert institutions shall not be obligatory for the classification of goods.

Article 21. Decisions on Classification of Goods, Decisions and Explanations on the Classification of Particular Types of Goods Taken by Customs Authorities

1. At the request of persons, the customs authorities may classify goods before their customs declaring by means of taking advance rulings on the classification of goods in accordance with the Commodity Nomenclature of Foreign Economic Activity (hereinafter, advance rulings on classification of goods) and decisions on the classification of goods moved across the customs border of the Union in an unassembled or disassembled form, including in incomplete or uncompleted form.

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2. Advance rulings on the classification of goods shall be taken in accordance with this Chapter.

3. Decisions on the classification of goods moved across the customs border of the Union in an unassembled or disassembled form, including in incomplete or uncompleted form, shall be taken in the form, following the procedure and within the timeframes which are determined in accordance with the legislation of the Member States on customs regulation.

The list of goods in respect of which the customs authorities take the above decisions on the classification of goods for the purpose of performing their customs declaring with features stipulated in Article 117 of this Code, shall be determined by the Commission and the legislation of the Member States in the cases provided for by the Commission.

4. Advance rulings on the classification of goods shall be applied in the territory of a Member State, whose customs authorities have taken such advance rulings on the classification of goods, and in the case stipulated in the second indent of this paragraph, also in the territories of other Member States. Under customs declaring of the goods, the information on the codes of goods in accordance with the Commodity Nomenclature of Foreign Economic Activity shall be indicated in the declarations for the goods in accordance with the advance rulings on the classification of goods taken.

Under customs declaring in accordance with the customs procedure for transit of goods which are moved across the customs border of the Union in an unassembled or disassembled form, including in incomplete or uncompleted form, and goods which are moved across the customs border of the Union during a certain period of time in one or several vehicles and in respect of which advance rulings on the classification of goods have been taken, the information on the codes of goods in accordance with the

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Commodity Nomenclature of Foreign Economic Activity indicated in such advance rulings on the classification of goods may be provided.

5. Decisions on the classification of goods moved across the customs border of the Union in an unassembled or disassembled form including in incomplete or uncompleted form, shall be applied in the territory of the Member State whose customs authorities have taken such decision.

Decisions on the classification of goods moved across the customs border of the Union in an unassembled or disassembled form, including in incomplete or uncompleted form, shall also apply in the territory of other Member States if the customs declaring in accordance with the customs procedure for transit is exercised in respect of the components of goods moved across the customs border of the Union in an unassembled or disassembled form, including in incomplete or uncompleted form, indicated in such decisions, and such goods are moved across the customs border of the Union within the effective period of such decisions in one or several vehicles and proceed to the Member State whose customs authorities have taken such decisions. In exercising customs declaration of the components of such goods, the transit declarations may state the information on the codes of goods in a complete or completed form in accordance with the Commodity Nomenclature of Foreign Economic Activity in accordance with the relevant decisions on the classification of goods moved across the customs border of the Union in an unassembled or disassembled form, including in incomplete or uncompleted form.

6. In order to ensure uniform application of the Commodity Nomenclature of Foreign Economic Activity, the customs authorities defined in the legislation of the Member States on customs regulation may take decisions and provide explanations on the classification of particular types of

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goods following the procedure established in the legislation of the Member States on customs regulation. The customs authorities shall ensure the publishing of such decisions and explanations.

The said decisions and explanations shall be mandatory in case of the classification of goods in the territory of the Member State by whose customs authorities they have been taken.

7. For the purpose of applying the provisions of this Chapter, an particular type of goods shall mean the total of the goods which have common classification parameters that allow to refer the goods with specific names, of specific make, model, stock number, modification and other similar individual parameters to one code in accordance with the Commodity Nomenclature of Foreign Economic Activity.

Article 22. Decisions and Explanations of the Commission on the Classification of Particular Types of Goods

1. In order to ensure uniform application of the Commodity Nomenclature of Foreign Economic Activity, the Commission shall take decisions on the classification of particular types of goods based on proposals from the customs authorities.

If the Commission reveals that the classification of goods varies in the advance rulings on the classification of goods taken by the customs authorities, the decisions or explanations on the classification of particular types of goods taken/provided by the customs authorities in accordance with paragraph 6 of Article 21 of this Code, the Commission shall take decisions on the classification of particular types of goods on its own initiative.

2. Decisions on the classification of particular types of goods shall be taken in the form of Commission decisions.

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3. From the date of entry into force of the Commission decision taken in accordance with this Article, the decisions and explanations on the classification of particular types of goods taken/provided by the customs authorities in accordance with paragraph 6 of Article 21 of this Code with regard to the goods on which the Commission decision has been taken, shall not be applied and shall be cancelled. The decisions repealing decisions and explanations on the classification of particular types of goods taken/provided by the customs authorities in accordance with paragraph 6 of Article 21 of this Code shall become effective on the date of entry into force of the decision taken by the Commission in accordance with this Article.

4. The Commission decisions taken in accordance with this Article shall be recognised as having lost their force or subject to change on the following grounds:

1) amendment of the Commodity Nomenclature of Foreign Economic Activity;

2) discovery of errors which have been made in taking such Commission decisions and do not affect the classification of particular types of goods in accordance with the Commodity Nomenclature of Foreign Economic Activity, e.g. misprints, technical errors etc.;

3) obtaining additional information on the particular types of goods indicated in the Commission decision which affects the codes of particular types of goods in accordance with the Commodity Nomenclature of Foreign Economic Activity, the description of particular types of goods and the application of the General Rules of Interpretation of the Commodity Nomenclature of Foreign Economic Activity;

4) recognition by the Court of the Eurasian Economic Union of the decision taken in accordance with this Article or certain provisions thereof as

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inconsistent with the Union Treaty, international treaties within the Union and/or decisions taken by the Bodies of the Union.

5. The procedure for preparing the Commission decisions on the classification of particular types of goods, including rules for the submitting by customs authorities of proposals on such decisions to the Commission and their consideration by the Commission, for the coordinating with the customs authorities of the draft Commission decisions prepared in accordance with the second indent of paragraph 1 of this Article shall be established by the Commission.

6. The Commission shall provide explanations on the classification of particular types of goods based on the proposals submitted by the customs authorities.

The explanations on the classification of particular types of shall be adopted in the form of Commission recommendations.

The explanations on the classification of particular types of goods shall be adopted in case if the customs authorities defined in accordance with paragraph 6 of Article 21 of this Code have a shared opinion on the classification of such goods in accordance with the Commodity Nomenclature of Foreign Economic Activity.

The procedure for preparing the Commission explanations on the classification of particular types of goods, including the rules for the submitting by customs authorities of proposals on such explanations to the Commission and consideration by the Commission, the agreeing with customs authorities of such draft explanations shall be determined by the Commission.

Article 23. Procedure for Taking an Advance Ruling on the Classification of Goods

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1. The procedure for taking advance ruling on the classification of goods shall be defined in this Article and in Articles 24 to 27 of this Code, and with regard to the issues not covered in the said Articles, in accordance with the legislation of the Member States on customs regulation.

2. An advance ruling on the classification of goods shall be taken by the customs authorities defined in the legislation of the Member States on customs regulation.

3. An advance ruling on the classification of goods shall be taken by the customs authority of the Member State in which the goods will be released after being placed under the customs procedure, with the exception of the customs procedure for transit.

4. An advance ruling on the classification of goods shall be taken for each item name, including a specific make, model, stock number and modification.

5. The form of an advance ruling on the classification of goods, the procedure for its completion and amendment/supplementation of such advance ruling on the classification of goods shall be defined by the Commission.

6. In case of loss of the advance ruling on the classification of goods by the person who has received it, such person shall be issued a duplicate copy of such advance ruling on the classification of goods.

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Article 24. Application for an Advance Ruling on the Classification of Goods

1. An advance ruling on the classification of the goods shall be taken by the customs authority based on an application from a person (hereinafter in this Chapter “the applicant”) submitted in the form of an electronic document or a hard copy document.

2. An application for an advance ruling on the classification of the goods must contain the full commercial name, brand name/trademark, main technical and commercial characteristics of the goods and other information that enables unambiguous classification of goods. When necessary, samples and/or specimens of goods, photos, pictures, drawings, passports of goods and other documents shall be provided as required to take an advance ruling on the classification of goods.

3. If the information provided by the applicant is insufficient to take an advance ruling on the classification of goods, the customs authority, no later than 30 calendar days after the application for an advance ruling on the classification of goods is registered with the customs authority, shall send to the applicant a request for provision of additional information. The legislation of the Member States on customs regulation may provide for a shorter period for submitting such application.

Additional information must be provided no later than within 60 calendar days from the date on which the customs authority has registered the request for provision of additional information sent to the applicant.

If additional information has not been provided within the established period or the additional information so provided does not contain the data that would enable taking an advance ruling on the classification of goods, the customs authority shall deny such application for advance ruling on the

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classification of goods and notify the applicant thereof with the indication of the reasons for such denial.

Article 25. The Time Limit for Taking an Advance Ruling on the Classification of Goods and the Validity Period Thereof

1. An advance ruling on the classification of goods shall be taken no later than 90 calendar days from the date on which the customs authority registers the application for an advance ruling on the classification of goods.

The legislation of the Member States on customs regulation may provide for a shorter period for taking an advance ruling on the classification of goods.

If additional information needs to be provided in accordance with paragraph 3 of Article 24 of this Code, the period referred to in the first indent of this paragraph or established in accordance with the second indent of this paragraph shall be suspended from the day when the customs authority registers the request for the provision of additional information sent to the applicant and shall recommence from the day when the additional information is received by the customs authority.

2. An advance ruling on the classification of goods shall be valid for 3 years after it has been taken, unless the legislation of the Member States on customs regulation provided for a longer validity period of the advance ruling on the classification of goods.

Article 26. Modification, Invalidation and Revocation of an Advance Ruling on the Classification of Goods

1. The customs authority shall take a decision to modify its advance ruling on the classification of goods and a decision to invalidate or a decision

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to revoke the advance ruling on the classification of goods taken by such customs authority or a subordinate customs authority.

2. A decision to modify the advance ruling on the classification of goods shall be taken in case if the customs authority or the applicant has revealed any mistakes which have been made in taking that advance ruling on the classification of goods and which do not affect the information on the code of goods in accordance with Commodity Nomenclature of Foreign Economic Activity.

A decision to modify the advance ruling on the classification of goods shall enter into force on the date when such advance ruling on the classification of goods is taken.

3. A decision to invalidate the advance ruling on the classification of goods shall be taken in the following cases:

1) the customs authority has found out that the applicant has submitted documents containing incorrect and/or incomplete information, forged documents or incorrect and/or incomplete information for that advance ruling on the classification of goods to be taken;

2) the customs authority has found errors which were made in taking such advance ruling on the classification of goods and which affect the information on the code of goods in accordance with the Commodity Nomenclature of Foreign Economic Activity.

4. A decision to invalidate the advance ruling on the classification of goods in the case stipulated in subparagraph 1 of paragraph 3 of this Article shall enter into force on the date when such advance ruling on the classification of goods is taken.

A decision to invalidate the advance ruling on the classification of goods in the case stipulated in subparagraph 2 of paragraph 3 of this Article

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shall enter into force on the date when such decision to invalidate the advance ruling on the classification of goods is taken.

5. If a decision to invalidate the advance ruling on the classification of goods is taken in the case stipulated in subparagraph 2 of paragraph 3 of this Article, the customs authority which has issued the advance ruling on the classification of goods, no later than within 10 business days from the date when the decision to invalidate the advance ruling on the classification of goods was taken, shall take a new advance ruling on classification of goods based on the information submitted by the applicant at the time when the application for an advance ruling on the classification of goods which is invalidated has been submitted. Such new advance ruling on the classification of goods shall take effect on the day it is taken.

6. A decision to revoke the advance ruling on the classification of goods shall be taken in the following cases:

1) the Commodity Nomenclature of Foreign Economic Activity has been amended in a manner that affects the classification of the goods in respect of which such advance ruling on the classification of goods was taken.

2) the Commission has taken a decision on the classification of particular types of goods that results in the changes in the classification of the goods indicated in such advance ruling on the classification of goods;

3) the customs authorities have taken decisions or provided explanations on classification of particular types of goods in accordance with paragraph 6 of Article 21 of this Code that result in changes in the classification of the goods indicated in such advance ruling on the classification of goods.

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4) the World Customs Organisation has taken decisions on the classification of goods which are adopted by the Member States.

7. A decision to revoke the advance ruling on the classification of goods in the cases stipulated in subparagraphs 1 and 2 of paragraph 6 of this Article shall be taken by the customs authority no later than within 30 calendar days from the date of official publication of the relevant Commission decision and shall take effect on the date when such Commission decision becomes effective.

A decision to revoke the advance ruling on the classification of goods in the cases stipulated in subparagraph 3 of paragraph 6 of this Article shall be taken by the customs authority no later than within 30 calendar days from the date of official publication of relevant decisions and explanations on the classification of particular types of goods taken/provided by the customs authorities in accordance with paragraph 6 of Article 21 of this Code, and shall take effect simultaneously with such decisions or explanations on the classification of particular types of goods.

The time limits for the customs authorities to take a decision to revoke the advance ruling on the classification of goods in the case stipulated in subparagraph 4 of paragraph 6 of this Article and the date of its entry into force shall be established in the legislation of the Member States on customs regulation.

8. A decision to modify the advance ruling on the classification of goods, a decision to invalidate the advance ruling on the classification of goods or a decision to revoke the advance ruling on the classification of goods shall be sent to the applicant with the indication of the reasons for taking such decisions, and shall be brought to the attention of the customs

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authorities no later than on the day following the day when such decisions are taken.

Article 27. Transparency of Advance rulings on the Classification of Goods.

The information contained in advance rulings on the classification of goods, with the exception of the information constituting state, commercial, bank secret or other proprietary information/secret protected by legislation or other confidential information related to the interested person shall be published on the official website of the Union.

The procedure for sending such information by the customs authorities to the Commission, including the technical conditions for the provision of such information shall be defined by the Commission.

CHAPTER 4
The Origin of Goods

Article 28. Determination of the Origin of Goods

1. The origin of goods imported into the customs territory of the Union shall be determined for the purposes and based on the rules of origin of goods stipulated in accordance with the Union Treaty (hereinafter “the rules of origin of imported goods”).

2. The origin of goods exported from the customs territory of the Union shall be determined in accordance with the rules established by the Commission, unless any other rules have been determined in the international treaties within the Union, the international treaties between the Union a third party or international treaties of the Member States with a third party (hereinafter “the rules of origin of exported goods”).

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Article 29. Proof of the Origin of Goods and Documents on the Origin of Goods

1. The origin of goods shall be proved in all cases where the application of customs tariff regulatory measures, prohibitions and restrictions or trade remedies depends on the origin of goods, with the exception of the cases stipulated in paragraph 2 of this Article.

2. No proof of the origin of goods shall be required in the following cases:

1) the goods imported into the customs territory of the Union are placed under the customs procedure for transit;

2) goods are moved across the customs border of the Union in accordance with Chapter 37 of this Code;

3) other cases stipulated in the rules of origin of imported goods or the rules of origin of exported goods.

3. Notwithstanding the provisions of paragraph 2 of this Article, the origin of goods shall be proved if the customs authority has found any evidence that the goods originate from the country (a group of countries, a customs union of countries, a region or part of a country) the goods originating from which are prohibited:

1) from being imported into the customs territory of the Union or into the territory of the Member State in accordance with the prohibitions and restrictions stipulated in accordance with the Union Treaty;

2) from being exported from the customs territory of the Union or from the territory of the Member State in accordance with the prohibitions and restrictions stipulated in accordance with the Union Treaty;

3) from being imported into the territory of the Member State in accordance with the legislation of that Member State;

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4) from being carried in transit across the territory of the Member State in accordance with international treaties of this Member State with a third party.

4. If goods prohibited from being imported into the territory of a Member State in accordance with the legislation of this Member State as referred to in subparagraphs 1 to 3 of paragraph 3 of this Article are placed under the customs procedure for transit for the purpose of being carried/transported across the customs territory of the Union to the Member State, the import of such goods into whose territory is not prohibited, no proof of the origin of goods is required.

5. For the purpose of verifying the compliance with the legislation of a Member State the supervision of the compliance with which was entrusted to the customs authorities, the customs authorities of the Member State may, in the cases and following the procedure established in the legislation of such Member State, request a proof of the origin of goods, with the exception of the goods placed under the customs procedure for transit for the purpose of their being carried/transported across the customs territory of the Union to another Member State.

6. A declaration of origin or a certificate of origin shall be the document on the origin of goods. The origin of goods shall be proved by a declaration of origin or a certificate of origin in accordance with the rules of origin of imported goods or the rules of origin of exported goods.

Article 30. A Declaration of Origin

1. A declaration of origin means a commercial or any other document relating to the goods and containing information about the origin of goods declared by the producer, seller or consignor of the country (a group of

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countries, a customs union of countries, a region or a part of a country) the goods originate from or of the country (a group of countries, a customs union of countries, a region or a part of a country) the goods are exported from.

2. Should it be found out that the information on the origin of goods declared in the declaration of origin are based on any criteria other than those the application of which is established in the rules of origin of imported goods or the rules of origin of exported goods, such declaration of origin shall not be considered a document on the origin of goods.

Article 31. A Certificate of Origin

1. A certificate of origin means a document in a specific form that shows the origin of goods and that has been issued by an authorised state authority or an authorised organisation of the country (a group of countries, a customs union of countries, a region or a part of a country) the goods originate from or, in the cases established in the rules of origin of imported goods or the rules of origin of exported goods, of the country (a group of countries, a customs union of countries, a region or a part of a country) the goods are exported from.

Requirements to a certificate of origin, including the procedure for its issuance and/or completion shall be established in the rules of origin of imported goods or the rules of origin of exported goods.

2. If information on the origin of goods in a certificate of origin is based on any criteria other than those the application of which is established in the rules of origin of imported goods or the rules of origin of exported goods, then such certificate of origin shall not be considered a document on the origin of goods.

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3. When goods are exported from the customs territory of the Union, a certificate of origin shall be issued by authorised state authorities or authorised organisations of the Member States, in case if a certificate of origin is required under contractual terms and conditions or under the rules of the country (a group of countries, a customs union of countries, a region or part of a country) the goods are imported into or if a certificate of origin must be issued in accordance with the rules of origin of the exported goods.

The authorised state authorities or authorised organisations of the Member States that have issued the certificate of origin must retain a copy thereof and other documents based on which the origin of goods was determined for at least 3 years from the date of issue of the certificate of origin.

4. A certificate of origin shall not be considered a document on the origin of goods if the certificate of origin was issued in violation of the requirements to the procedure for its issuance and/or completion, as established in the rules of origin of imported goods or the rules of origin of exported goods.

Article 32. Advance rulings on the Origin of Goods Imported into the Customs Territory of the Union

1. In order to reduce the time required to perform customs operations during the customs declaring, the customs authorities, based on applications from persons, shall take advance rulings on the origin of goods imported into the customs territory of the Union (hereinafter in this Chapter “the advance rulings on the origin of goods”), before the customs declaring of such goods.

2. Advance rulings on the origin of goods shall be applied in the territory of the Member State whose customs authorities have taken such

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advance rulings on the origin of goods during the validity period of such advance rulings on the origin of goods. In case of customs declaring of the goods in respect of which advance rulings on the origin of goods have been taken, the information on their origin shall be specified in the declarations for these goods in accordance with the advance rulings on the origin of goods.

Article 33. Procedure for Taking an Advance Ruling on the Origin of Goods

1. The procedure for taking advance ruling on the origin of goods shall be defined in this Article and in Articles 34 to 36 of this Code, and with regard to the issues not covered in the said Articles, in accordance with the legislation of the Member States on customs regulation.

2. An advance ruling on the origin of goods shall be taken by the customs authorities defined in the legislation of the Member States on customs regulation.

3. An advance ruling on the origin of goods shall be taken by the customs authority of the Member State in which the goods will be released after being placed under the customs procedure, with the exception of the customs procedure for transit.

4. An advance ruling on the origin of goods shall be taken for each item name of the goods imported into the customs territory of the Union from a separate country.

5. The form of an advance ruling on the origin of goods, the procedure for its completion and amendment/supplementation of such advance ruling on the origin of goods shall be defined by the Commission.

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6. In case of loss of the advance ruling on the origin of goods by the person who has received it, such person shall be issued a duplicate copy of such advance ruling on the origin of goods.

Article 34. Application for an Advance Ruling on the Origin of Goods

1. An advance ruling on the origin of goods shall be taken by the customs authority based on an application from a person (hereinafter in this Chapter “the applicant”) submitted in the form of an electronic document or a hard copy document.

2. An Application for an Advance ruling on the origin of goods must contain information on:

1) the applicant (name and address);

2) the goods (full commercial name, brand name/trademark, main technical and commercial characteristics (function purpose, grade, make, model, stock number, description of the individual and transport packaging), the code in accordance with the Commodity Nomenclature of Foreign Economic Activity and cost);

3) materials of which the product was manufactured, their origin and codes in accordance with the Harmonised Commodity Description and Coding System and their cost;

4) production and processing operations carried out to manufacture the goods.

3. Attached to the application for an advance ruling on the origin of goods shall be expert statements from chambers of commerce and industry and/or other expert organisations of the country (a group of countries, a customs union of countries, a region or part of a country) of the goods’

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producer and a certificate of origin for the goods in respect of which an advance ruling on the origin of goods is taken.

Attached to the application for an advance ruling on the origin of goods may be other documents that confirm the information contained therein: test protocols, opinions issued by experts of expert organisations and containing goods examination results, documents confirming the performance of the transaction involving movement of goods across the customs border of the Union, calculation of the cost of goods manufactured, commercial invoices, accounting documents, detailed description of the technological process of goods manufacture and other documents showing that given goods have been received, manufactured or subject to sufficient working/processing within the territory of the country (a group of countries, a customs union of countries, a region or a part of a country) of origin of goods, photos, pictures, drawings, passports of goods and other documents as may be required for taking an advance ruling on the origin of goods. Attached to the application for an advance ruling on the origin of goods may be samples and/or specimens of goods.

The customs authority may request for a translation of the information contained in the documents attached to the application for an advance ruling on the origin of goods which have been executed in any language other than the official language of the Member State with whose customs authority the application was submitted.

4. If the information provided by the applicant is insufficient to take an advance ruling on the origin of goods, the customs authority, no later than 30 calendar days after the application for an advance ruling on the origin of goods is registered with the customs authority, shall send to the applicant a request for provision of additional information. The legislation of the

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Member States on customs regulation may provide for a shorter period for submitting such application.

Additional information must be provided no later than within 60 calendar days from the date on which the customs authority has registered the request for provision of additional information sent to the applicant.

If additional information has not been provided within the established period or the additional information so provided does not contain the data that would enable taking an advance ruling on the origin of goods, the customs authority shall deny such application for advance ruling on the origin of goods and notify the applicant thereof with the indication of the reasons for such denial.

5. If in the process of taking an advance ruling on the origin of goods any evidence is revealed that the submitted certificate of origin is false and/or contains incorrect information, the customs authority may send such certificate of origin to the state authority/authorised organisation which has issued and/or is authorised to verify the certificate of origin in order that such certificate of origin is verified.

If the state authority/authorised organisation which has issued and/or is authorised to verify the certificate of origin confirms that the certificate of origin is false and/or contains incorrect details, the customs authority shall deny an application for advance ruling on the origin of goods and notify the applicant thereof with the indication of the reasons for the denial.

Article 35. The Time Limit for Taking an Advance Ruling on the Origin of Goods and the Validity Period Thereof

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1. An advance ruling on the origin of goods shall be taken no later than 90 calendar days from the date on which the customs authority registers the application for an advance ruling on the origin of goods.

The legislation of the Member States on customs regulation may provide for a shorter period for taking an advance ruling on the origin of goods.

If additional information needs to be provided in accordance with paragraph 4 of Article 34 of this Code or if a certificate of origin has been sent for verification in accordance with paragraph 5 of Article 34 of this Code, the period referred to in the first indent of this paragraph or determined in accordance with the second indent of this paragraph shall be suspended from the day when the customs authority registers the request for the provision of additional information sent to the applicant or from the day when the certificate is sent for verification and shall recommence from the day when the additional information is received by the customs authority or a response from the state authority/authorised organisation which has issued and/or is authorised to verify the certificate of origin.

When the customs authority submits a certificate of origin for verification in accordance with paragraph 5 of Article 34 of this Code, the customs authority shall notify the applicant of the suspension of the period referred to in the first indent of this paragraph or established in accordance with the second indent of this paragraph.

2. An advance ruling on the origin of goods shall be valid for the validity period of the certificate of origin based on which such advance ruling has been taken.

Article 36. Modification, Invalidation and Revocation of an Advance Ruling on the Origin of Goods

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1. The customs authority shall take a decision to modify its advance ruling on the origin of goods and a decision to invalidate or a decision to revoke the advance ruling on the origin of goods taken by such customs authority or a subordinate customs authority.

2. A decision to modify the advance ruling on the origin of goods shall be taken in case if the customs authority or the applicant has revealed any mistakes which have been made in taking that advance ruling on the origin of goods and which do not affect the information on the origin of goods.

A decision to modify the advance ruling on the origin of goods shall enter into force on the date when such advance ruling on the origin of goods is taken.

3. A decision to invalidate the advance ruling on the origin of goods shall be taken in the following cases:

1) the customs authority has found out that the applicant has submitted documents containing incorrect and/or incomplete information, forged documents or incorrect and/or incomplete information for that advance ruling on the origin of goods to be taken;

2) the customs authority has found errors which were made in taking such advance ruling on the origin of goods and which affect the information on the origin of goods.

4. A decision to invalidate the advance ruling on the origin of goods in the case stipulated in subparagraph 1 of paragraph 3 of this Article shall enter into force on the date when that advance ruling on the origin of goods is taken.

A decision to invalidate the advance ruling on the origin of goods in the case stipulated in subparagraph 2 of paragraph 3 of this Article shall enter

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into force on the date when such decision to invalidate the advance ruling on the origin of goods is taken.

5. If a decision to invalidate the advance ruling on the origin of goods is taken in the case stipulated in subparagraph 2 of paragraph 3 of this Article, the customs authority which has issued the advance ruling on the origin of goods, no later than within 10 business days from the date when the decision to invalidate the advance ruling on the origin of goods was taken, shall take a new advance ruling on the origin of goods based on the information submitted by the applicant at the time when the application for an advance ruling on the origin of goods which is invalidated has been submitted. Such new advance ruling on the origin of goods shall take effect on the day it is taken.

6. A decision to revoke the advance ruling on the origin of goods shall be taken if the rules of origin of imported goods have been amended with regard to criteria used for determining the origin of goods in a way that affects the determination of the origin of the goods in respect of which the advance ruling on the origin of goods has been taken.

A decision to revoke the advance ruling on the classification of goods shall take effect from the day when such amendments to the rules of origin of imported goods become effective.

7. A decision to modify the advance ruling on the origin of goods, a decision to invalidate the advance ruling on the origin of goods or a decision to revoke the advance ruling on the origin of goods shall be sent to the applicant with the indication of the reasons for taking such decisions, and shall be brought to the attention of the customs authorities no later than on the day following the day when such decisions are taken.

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CHAPTER 5
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

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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

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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

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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,

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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,

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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

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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.

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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

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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

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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.

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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

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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

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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,

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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

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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;

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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

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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.

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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

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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

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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.

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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

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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.

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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

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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

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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

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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.

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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

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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;

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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.

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

CHAPTER 6
General Provisions on Customs Payments

Article 46. Customs Payments

1. Customs payments shall include:

1) import customs duty;

2) export customs duty;

3) value added tax levied on importation of goods into the customs territory of the Union;

4) excises (excise tax or excise fee) chargeable on import of goods into the customs territory of the Union;

5) customs fees.

2. Goods for personal use imported into the customs territory of the Union shall be subject to customs duties and taxes chargeable at uniform rates or customs duties and taxes chargeable in the form of the aggregate customs payment under Chapter 37 of this Code. The provisions of this Chapter and Chapters 7 to 11 of this Code shall apply in the cases specified in Chapter 37 of this Code.

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Article 47. Customs Fees

1. Customs fees shall be mandatory payments chargeable for performance by the customs authorities of the customs operations related to the release of goods, customs escort of vehicles and other acts stipulated in this Code and/or the legislation of the Member States on customs regulation.

2. The types and rates of the customs fees shall be established by the legislation of the Member States.

3. The amount of customs fees may not exceed the estimated costs incurred by the customs authorities for the performance of the acts in respect of which the customs fees are established.

4. The payers of the customs fees, the items subject to customs fees, the basis for calculating the customs fees, the commencement and desistance of the obligations for payment of the customs fees, the time limits for payment of the customs fees, the procedure for their calculation, payment, collection and refund (offset) as well as the cases when the customs fees are not payable shall be determined in the legislation of the Member States.

Article 48. Advance Payments

1. Advance payments shall be regarded to be the cash (money) provided towards payment of impending customs duties and taxes, customs fees, safeguard, anti-dumping and countervailing duties and not specified by the payer in terms of specific types and amounts of customs duties and taxes, customs fees, safeguard, anti-dumping and countervailing duties in respect of specific goods, if making such advance payments is determined in accordance with the legislation of the Member States.

2. The legislation of a Member State may provide for a possibility to use advance payments towards payment of the customs duties and taxes on

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goods for personal use, towards ensuring the fulfilment of obligation for payment of customs duties and taxes and ensuring the fulfilment of obligation for payment of safeguard, anti-dumping and countervailing duties, and any payments other than those indicated in paragraph 1 of Article 46 and paragraph 1 of Article 71 of this Code, the collection of which was vested in the customs authorities by the legislation of this Member State. If the collection of customs duties under the legislation of the Member States was vested in other state authorities, the legislation of a Member State may provide for a possibility to apply advance payments towards payment of any charges than those referred to in paragraph 1 of Article 46 and paragraph 1 of Article 71 of this Code, the collection of which was vested in such state authorities.

3. Advance payments shall be made in the currency of the Member State on whose territory those advance payments are to be used towards payment of customs payments, safeguard, anti-dumping and countervailing duties, and in the cases where international treaties within the Union and/or bilateral international treaties between the Member States provide for payment of customs duties, safeguard, anti-dumping and countervailing duties in any currency other than the currency of the Member State in whose territory these payments are to be used towards payment of customs payments, safeguard, anti-dumping and countervailing duties, in the currency set out in the international treaties.

4. The cash (money) provided as advance payments shall be the property of the person who made the advance payments and may not be regarded as customs payments, safeguard, anti-dumping and countervailing duties, or cash (money) provided to ensure the fulfilment of obligations for payment of customs duties and taxes, to ensure the fulfilment of obligations

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for payment of safeguard, anti-dumping or countervailing duties, other payments referred to in paragraph 2 of this Article, until the person who made the advance payments so instructs the customs authority or the customs authority levies execution on advance payments. Regarded as the instruction given by the person who made the advance payment shall be the presentation by him or on his behalf of a customs declaration or an application for refund of advance payments or the performance under the legislation of the Member States of any other acts demonstrating this person's intention to use their cash (money) as customs payments, safeguard, anti-dumping or countervailing duties or to ensure the fulfilment of the obligation for payment of the customs duties and taxes or ensure the fulfilment of the obligation for payment of safeguard, anti-dumping or countervailing duties.

5. Based on an application submitted by the person who made the advance payments to the customs authority determined in the legislation of the Member States, such customs authority shall provide to the person who made advance payments a report on spending of the cash (money) supplied as advance payments for a period not exceeding the time limit established by the legislation of the Member State for refunding advance payments.

The form of the application from the person who made the advance payments and the procedure for its presentation to the customs authority as well as the form of the above report and the procedure for and time limits of its presentation by the customs authority shall be established in the legislation of the Member States.

6. Advance payments shall be refunded (offset) in accordance with Article 67 of this Code.

7. Unclaimed amounts of advance payments shall be disposed of in accordance with the legislation of the Member States.

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8. The procedure for and form of making advance payments shall be determined by the legislation of the Member States.

Article 49. Customs Payments Exemptions and Tariff Preferences

1. As used in this Code, customs payments exemptions shall mean:

1) import customs duties exemptions (tariff exemptions);

2) export customs duties exemptions;

3) tax exemptions;

4) customs fees exemptions (exemption from payment of customs fees).

2. The cases of and conditions for granting import customs duties exemptions (tariff exemptions) and the procedure for their application shall be determined in accordance with the Union Treaty.

In determining the cases of and the conditions for granting import customs duties exemptions (tariff exemptions) in the form of a reduced rate of import duty in accordance with Article 43 of the Union Treaty, the Commission may determine any circumstances other than those stipulated in this Code upon the occurrence of which the obligation for payment of import customs duties shall desist and/or the import customs duties shall become due and payable.

3. Export customs duties exemptions, tax exemptions and customs fees exemptions (exemption from payment of customs fees) shall be provided for by the legislation of the Member States.

4. Tariff preferences shall be granted in accordance with the Union Treaty and the international treaties between the Union and a third party providing for the application of the free trade regime. Tariff preferences shall

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be recovered in the cases and subject to the conditions determined by the Commission.

Article 50. Payers of Customs Duties and Taxes

Payers of customs duties and taxes shall be the declarant and other persons who commence obligations for payment of the customs duties and taxes.

CHAPTER 7
Calculation of Customs Duties and Taxes

Article 51. Items Subject to Customs Duties and Taxes and the Basis for Calculating Customs Duties and Taxes

1. Items subject to customs duties and taxes shall be the goods moved across the customs border of the Union and other goods in the cases stipulated in this Code.

2. The basis for calculating customs duties depending on the type of goods and types of rates applied shall be the customs value of the goods and/or their physical parameters expressed in natural terms (the quantity, weight, among others, including primary packaging of the goods, which is inseparable from the goods until their consumption and/or in which the goods are supplied for retail sale, the volume or any other characteristics of the goods), unless otherwise stipulated in this Code.

3. The basis for calculating taxes shall be determined in accordance with the legislation of the Member States.

Article 52. Calculation of Customs Duties and Taxes

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1. Customs duties and taxes shall be calculated by the payer of the customs duties and taxes, and, in the cases provided for in this Article, by the customs authority.

2. Customs duties and taxes shall be calculated by the customs authority:

1) based on the results of the customs control conduction after the release of goods if any inaccurate calculation of customs and duties has been revealed;

2) when calculating the customs duties and taxes payable under Article 56 of this Code;

3) upon the occurrence of the events referred to 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 4 of Article 288, paragraphs 3 and 8 of Article 295, paragraph 3 of Article 309 of this Code, and in the cases where no declaration for the goods which were released before the presentation of the declaration for the goods has been presented within the time limit established in this Code;

4) when the declarant fails to perform the acts referred to in paragraph 9 of Article 117 of this Code;

5) upon the occurrence of the circumstances referred to in paragraph 7 of Article 208 of this Code, in cases where the obligation for payment of customs duties and taxes shall be fulfilled by the persons referred to in paragraph 3 of Article 208 of this Code;

6) in calculating customs duties and taxes in accordance with paragraph 9 of Article 208 and paragraph 6 of Article 216 of this Code;

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7) upon occurrence of the circumstances determined 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, upon the occurrence of which the obligation for payment of customs duties and taxes becomes effective;

8) based on the results of the customs control in the cases stipulated in paragraph 1 of Article 315 of this Code;

9) based on the results of the customs control in the cases provided for in paragraphs 17 and 18 of Article 325 of this Code;

10) upon occurrence of the circumstances stipulated under this Code in case of which the obligation for payment of customs duties and taxes becomes payable, in respect of the goods the customs declaring of which at the time when they were placed under the customs procedure was exercised using transport (shipping), commercial and/or other documents as the customs declaration;

11) in other cases when customs duties and taxes under this Code shall be payable due to any circumstances occurring after the release of the goods and when customs duties and taxes in respect of the goods were not calculated by the payer.

3. The data on calculation of the customs duties and taxes shall be included in the declaration for the goods, customs receipt voucher or any other customs document defined by the Commission under paragraph 24 of Article 266 of this Code, the customs document referred to in the second indent of paragraph 4 of Article 277 of this Code or the customs document referred to in paragraph 4 of this Article

4. In calculating customs duties and taxes in the cases referred to in subparagraphs 2, 3, 5, 6 and 11 of paragraph 2 of this Article the data on

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calculation of the customs duties and taxes shall be included in the calculation of customs duties and taxes, and safeguard, anti-dumping and countervailing duties.

The form for calculation of customs duties and taxes, and safeguard, anti-dumping and countervailing duties, the structure and format of such calculation in an electronic form and the procedure for their completion and for the amendment/supplementation of such calculation shall be established by the Commission.

In completing the above hard copy calculation, an official of the customs authority shall generate an electronic version of such customs document.

5. If customs duties and taxes under this Code are payable based on a customs receipt voucher or based on any other customs document determined by the Commission in accordance with paragraph 24 of Article 266 of this Code, the data on calculation of the customs duties and taxes shall be indicated by the customs authority in the customs receipt voucher or such other customs document determined by the Commission in accordance with paragraph 24 of Article 266 of this Code.

The forms of the customs receipt voucher or another customs document determined by the Commission in accordance with paragraph 24 of Article 266 of this Code and the procedure for their completion and amendment/supplementation shall be determined by the Commission.

In completing a hard copy of customs receipt voucher or another customs document determined by the Commission in accordance with paragraph 24 of Article 266 of this Code, an officer of the customs authority shall prepare an electronic version of such documents.

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The legislation of the Member States on customs regulation may provide for a possibility to use a customs receipt voucher for the calculation and payment of other payments chargeable by the customs authorities under the legislation of the Member States. In that case, the procedure for completing amending/supplementing and using the form of the customs receipt voucher shall be established in accordance with the customs legislation of that Member State.

6. Customs duties and taxes shall be calculated in the currency of the Member State where they are payable in accordance with Article 61 of this Code, except in the cases provided for by international treaties within the Union and/or bilateral international treaties between the Member States when customs duties and taxes are calculated in a foreign currency.

If calculation of customs duties and taxes requires conversion of the foreign currency into a currency of a Member State or any other currency, such conversion shall be effected at the currency exchange rate effective on the day when the customs declaration is registered by the customs authority, unless otherwise established in this Code.

7. The customs duty shall be calculated using the basis for the calculation of the customs duty and the relevant rate of the customs duty established in respect of the goods.

Taxes shall be calculated in accordance with the legislation of the Member State in which they are payable in accordance with Article 61 of this Code.

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Article 53. The Rates of Customs Duties and Taxes Used for the Calculation of Customs Duties and Taxes

1. Customs duties and taxes shall be calculated using the rates effective on the day of the registration of the customs declaration by the customs authority, unless otherwise established in this Code.

Export customs duties in respect of the goods for which customs declaring features are established in the legislation of the Member States on customs regulation under paragraph 8 of Article 104 of this Code shall be calculated using the rates effective on the date established in such legislation of the Member States.

2. Import customs duties shall be calculated using the rates of the Common Customs Tariff of the Eurasian Economic Union, with the exception of the cases stipulated under the Union Treaty and the cases where any rates other than the rates of the Common Customs Tariff of the Eurasian Economic Union are used for the calculation of customs duties in accordance with international treaties within the Union or international treaties of the Union with a third party.

In case of failure to observe the conditions established for granting tariff preferences, import customs duties shall be calculated using the rates of the Common Customs Tariff of the Eurasian Economic Union, unless otherwise established by the Union Treaty.

3. Export customs duties shall be calculated using the rates established in the legislation of the Member States in which they are payable under Article 61 of this Code, unless otherwise established in international treaties within the Union and/or bilateral international treaties between the Member States.

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4. Taxes shall be calculated using the rates established in the legislation of the Member State in which they are payable under Article 61 of this Code.

The Commission shall prepare a common list of tax rates applied in respect of the goods in the Member States based on the data provided by the authorised state authorities of the Member States and shall publish it on the official web site of the Union.

The format of the common list of tax rates applied in respect of the goods in the Member States, the procedure for its preparation, maintenance and the use of the data contained therein, and the procedure for and the technical conditions, including the structure and format, of the provision of data about such rates shall be established by the Commission.

Article 54. Commencement and Desistance of Obligation for Payment of Customs Duties and Taxes. The Cases When Customs Duties and Taxes Shall Not Be Payable

1. The obligation for payment of the customs duties and taxes shall commence under Articles 56, 91, 97, 103, 136, 137, 141, 153, 162, 174, 185, 198, 208, 216, 225, 232, 241, 247, paragraph 4 of Article 277, Articles 279, 280, 284, 288, 295 and 309 of this Code and upon occurrence of any circumstances established under Article 254 of this Code by the Commission and by the legislation of the Member States in the cases stipulated by the Commission.

2. The obligation for payment of the customs duties and taxes shall desist:

1) upon occurrence of the circumstances and subject to the conditions related to desistance of the obligation for payment of the customs duties and taxes as provided for by Articles 56, 91, 97, 103, 136, 137, 141, 153, 162,

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174, 185, 198, 208, 216, 225, 232, 241, 247, paragraph 4 of Article 277, Articles 279, 280, 284, 288, 295 and 309 of this Code;

2) upon occurrence of the circumstances specified by the Commission in accordance with Article 254 of this Code and by the legislation of the Member States in the cases stipulated by the Commission;

3) in the cases referred to in paragraph 4 of Article 55 and in the second indent of paragraph 3 of Article 68 of this Code;

4) when no measures for recovery of the customs duties and taxes are taken under subparagraph 4 of paragraph 4 of Article 68 of this Code in respect of the amount of customs duties and taxes that was recognised as unrecoverable under the legislation of the Member States.

3. The Commission shall have the right to determine the circumstances under which the obligation for payment of the customs duties and taxes shall desist in the cases when the obligation for payment of the customs duties and taxes in respect of the same goods commenced with different persons under different circumstances and/or more than once, among others, in the case when the obligation for the payment of customs duties and taxes commenced in one Member State and the circumstances under which the obligation for the payment of the customs duties and taxes desist occurred in another Member State, and the procedure for communications between customs authorities with regard to verification of the occurrence of such circumstances.

4. The customs duties and taxes shall not be payable:

1) in respect of the goods which are being placed or were placed under the customs procedure where the terms of placement thereunder do not provide for payment of the customs duties and taxes until that customs

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procedure has expired or terminated and subject to the conditions for the use of such goods in accordance with that customs procedure;

2) in respect of individual categories of goods not subject to placement under customs procedures under paragraph 4 of Article 272 and paragraph 2 of Article 281 of this Code, subject to the conditions for the use of those categories of goods established for them under this Code;

3) in respect of the goods which are being placed/have been placed under the customs procedure for temporary admission with the application of import customs duties exemptions in the form of exemption from payment of import customs duties and tax exemptions, until the expiration or termination of that customs procedure, subject to the conditions for granting such exemptions, provided that the goods are used for the purposes that meet the relevant conditions for granting the exemptions and subject to restrictions on the use and/or disposal of such goods and further subject to the conditions for the use of such goods in accordance with that customs procedure, except in the cases when the declarant waives such exemptions;

4) in respect of the goods which are being placed/have been placed under the customs procedure for release for internal consumption with the application of exemptions from payment of import customs duties in the form of import customs duty exemption and tax exemptions accompanied by restrictions on the use and/or disposal of those goods, subject to the conditions for granting such exemptions and provided that the goods are used for the purposes that meet the conditions for granting such exemptions and further subject to restrictions on the use and/or disposal of such goods, except in the cases when the declarant waives such exemptions.

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Article 55. Fulfilment of Obligation for Payment of Customs Duties and Taxes.

1. The obligation for payment of customs duties and taxes shall be fulfilled by the payer of the customs duties and taxes, and the persons who, together with the payer of the customs duties and taxes, incur a joint obligation for payment of the customs duties and taxes under this Code or a subsidiary obligation for payment of the customs duties and taxes if so established in the legislation of the Member States.

The legislation of the Member States may establish a possibility for the obligation for payment of customs duties and taxes to be also fulfilled by other persons.

The obligation for payment of customs duties and taxes shall be fulfilled by a customs broker with due account for Article 405 of this Code.

2. The obligation for payment of customs duties and taxes shall be fulfilled by way of their payment in accordance with the procedure and within the time limits stipulated in Articles 57 to 61 of this Code in the amounts calculated and payable under this Code.

The features of the fulfilment of the obligation for payment of customs duties and taxes in the event of liquidation of a company, termination of activities of an individual entrepreneur or reorganisation of a company shall be established in the legislation of the Member States.

If the legislation of a Member State establishes a possibility for the obligation for payment of customs duties and taxes to be fulfilled by way of compensation for the damage caused in the form of unpaid customs duties, the features of the fulfilment of such obligation shall be established in the legislation of that Member State.

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3. In case of failure to fulfil or improper fulfilment of the obligation for payment of customs duties and taxes, the customs authority shall send a notice of overdue amounts of customs duties and taxes in accordance with the procedure and within the time limits stipulated in the legislation of the Member States to the payer of the customs duties and taxes as well as to the persons who incur a joint obligation for payment of the customs duties and taxes together with the payer of the customs duties and taxes under this Code or, if so provided for by the legislation of the Member States, a subsidiary obligation for payment of the customs duties and taxes, with the exception of the cases provided for by paragraph 4 of this Article and the cases established in the legislation of the Member States in accordance with paragraph 5 of this Article.

The form of the said notice, the procedure for and the period of fulfilment of the requirements provided for therein shall be established in accordance with the legislation of the Member States.

In the cases when customs duties and taxes are payable in one Member State under Article 61 of this Code and recovery of customs duties and taxes under paragraph 3 of Article 69 of this Code is carried out by the customs authority of another Member State, the said notice shall be sent by the customs authority which recovers the customs duties and taxes after the documents required for the recovery of the customs duties and taxes have been obtained in accordance with the procedure provided for by Annex 1 to this Code.

4. The customs authority shall not send the notice referred to in paragraph 3 of this Article in the following cases:

1) discovery, after the release of goods or, when goods had been released before the declaration for the goods was presented, after sending an

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electronic document or making relevant entries stipulated in paragraph 17 of Article 120 of this Code, of any instance of non-payment of the customs duties, safeguard, anti-dumping and countervailing duties calculated in one declaration for the goods, with their total amount not exceeding the sum equivalent to 5 Euro at the exchange rate effective on the day when the currency exchange rate was applied for the calculation of the customs duties and taxes under this Code;

2) discovery of any instance of non-payment of customs duties, safeguard, anti-dumping and countervailing duties calculated in one calculation of customs duties and taxes, safeguard, anti-dumping and countervailing duties as indicated in paragraph 4 of Article 52 of the Code or in one customs document indicated in the second indent of paragraph 4 of Article 277 of this Code in the total amount not exceeding the sum equivalent to 5 Euro at the exchange rate effective on the day when the currency exchange rate was applied for the calculation of the customs duties and taxes under this Code;

5. The legislation of the Member States may establish any cases other than those indicated in paragraph 4 of this Article when no notice stipulated in paragraph 3 of this Article shall be sent.

6. In the cases referred to in paragraph 4 of this Article the obligation for payment of the customs duties and taxes shall desist.

7. In case of failure to fulfil or improper fulfilment of the obligation for payment of customs duties and taxes within the period stated in the notice submitted in accordance with paragraph 3 of this Article and in the cases stipulated in the legislation of the Member States under paragraph 5 of this Article, when no such notice shall be sent, the customs authority recovering

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the customs duties and taxes shall take steps to recover the customs duties and taxes in accordance with Chapter 11 of this Code.

8. The Commission shall have the right to determine features of the fulfilment of the obligation for payment of customs duties and taxes in the cases when the obligation for payment of customs duties and taxes in respect of the same goods commenced with different persons under different circumstances and/or more than once.

Article 56. Commencement and Desistance of Obligation for Payment of Customs Duties and Taxes in Case of Illegal Movement of Goods Across the Customs Border of the Union, the Period for Payment and Features of Calculation Thereof

1. The obligation for payment of import customs duties and taxes in case of illegal movement of goods across the customs Border of the Union shall commence at the time when goods are imported into the customs territory of the Union.

The obligation for payment of export customs duties in case of illegal movement of goods across the customs border of the Union shall commence at the time when goods are exported from the customs territory of the Union.

2. The obligation for payment of customs duties and taxes in case of illegal movement of goods across the customs border of the Union shall commence with the persons who illegally move the goods. The persons participating in the illegal movement of goods, if they were or should have been aware of the illegal nature of such movement, and in case of import of goods into the customs territory of the Union, also the persons who obtained the goods so illegally imported into their ownership or possession if at the time when goods were obtained they were or should have been aware of the illegal nature of their import into the customs territory of the Union, shall

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incur a joint obligation for payment of customs duties and taxes together with the persons who are illegally moving the goods.

3. The obligation for payment of the customs duties and taxes in case of illegal movement of goods across the customs border of the Union shall desist for the persons referred to in paragraph 2 of this Article upon the occurrence of the following circumstances:

1) fulfilment of the obligation for payment of customs duties and taxes, and/or their recovery in the amounts calculated and payable pursuant to paragraphs 5 to 8 of this Article;

2) placement of goods under the customs procedures in accordance with this Code;

3) recognition by the customs authority, in accordance with the legislation of the Member States on customs regulation, of the fact of the destruction and/or permanent loss of the foreign goods by an accident or force majeure or the fact of permanent loss of these goods as a result of the natural wastage under the normal transportation and/or storage conditions, except when the customs duties and taxes became due and payable under this Code before such destruction or permanent loss;

4) confiscation or turning of the goods into the property (income) of a Member State in accordance with the legislation of that Member State;

5) detention of the goods by the customs authority in accordance with Chapter 51 of this Code;

6) placement for temporary storage or placement under one of customs procedures of goods that were seized or arrested during an inspection of a report of a crime, during criminal proceedings or administrative proceedings (an administrative process), and in whose respect a decision to return them was taken, unless those goods were released earlier.

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4. In case of illegal movement of goods across the customs border of the Union, the customs duties and taxes shall be deemed due and payable on the day when the goods cross the customs border of the Union, and if no such day is established, the day when the illegal movement of goods across the customs border of the Union was discovered.

5. In case of illegal movement of goods across the customs border of the Union, the customs duties and taxes shall be payable in such an amount as if the goods were placed under the following customs procedures:

1) when goods are imported into the customs territory of the Union, the customs procedure for release for internal consumption not subject to any tariff preferences and import customs duties exemptions and tax exemptions;

2) when Union goods are exported from the customs territory of the Union, the customs procedure for exportation not subject to any export customs duties exemptions.

6. In case of illegal movement of goods across the customs border of the Union, customs duties and taxes shall be calculated in accordance with this Chapter with due account for paragraph 7 of this Article, and if the customs authority does not have accurate data about the goods, with due account for paragraph 8 of this Article.

7. Customs duties and taxes shall be calculated using the rates of customs duties and taxes effective on the day when the goods cross the customs border of the Union, and if no such day has been established, then on the day when illegal movement of goods across the customs border of the Union has been discovered.

In case that determining the customs value of goods and calculating the customs duties and taxes requires foreign currency to be converted into the currency of a Member State, such conversion shall be made at the currency

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exchange rate effective on the day when the goods crossed the customs border of the Union, and if no such day has been established, on the day when illegal movement of goods across the customs border of the Union is discovered.

8. If the customs authority does not have any accurate data about the goods (the nature, name, quantity, origin and/or the customs value), the basis for calculating the customs duties payable shall be determined on the basis of the data available to the customs authority, and the classification of the goods shall be carried out with due account for paragraph 3 of Article 20 of this Code.

In case the code of goods in accordance with the Commodity Nomenclature of the Foreign Economic Activity is determined at the level of the grouping with the number of digits less than 10:

the highest of the rates of the customs duties corresponding to the goods included into such grouping shall be applied for the calculation of customs duties;

taxes shall be calculated using the highest rate of value added tax and the highest rate of excise (excise tax or excise fee) corresponding to the goods included into such grouping in respect of which the highest rate of the customs duties has been established.

When accurate data on the goods are established at a later time, the customs duties and taxes shall be calculated based on such accurate data, and the amounts of the customs duties and taxes paid and/or recovered in excess shall be refunded (offset) and the unpaid amounts shall be recovered in accordance with Chapters 10 and 11 of this Code.

9. In case of confiscation or turning of the goods into the property (income) of a Member State in accordance with the legislation of that

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Member State, detention of goods by the customs authorities in accordance with Chapter 51 of this Code, placement in temporary storage, placement of goods under customs procedures after the fulfilment of the obligation for payment of the customs duties and taxes and/or their recovery (in full or in part), the amounts of the customs duties and taxes paid and/or recovered pursuant to this Article shall be refunded (offset) in accordance with Chapter 10 of this Code.

10. The provisions of paragraphs 1 to 9 of this Article shall not apply in case of illegal movement of goods across the customs border of the Union accompanied by incorrect customs declaring.

In case of illegal movement of goods across the customs border of the Union accompanied by incorrect customs declaring, the customs duties and taxes shall be calculated in accordance with this Code. In this case, the customs duties and taxes paid at the time of the customs declaring of the goods shall not be paid (recovered) again and the amounts of the customs duties and taxes paid and/or recovered in excess shall be refunded (offset) in accordance with this Code.

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CHAPTER 8
Time Limits of and Procedure for Payment of Customs Duties and Taxes

Article 57. Time Limits for Payment of Customs Duties and Taxes

1. The time limits for payment of the customs duties and taxes shall be established in accordance with Articles 56, 58, 91, 97, 103, 136, 137, 141, 153, 162, 174, 185, 198, 208, 216, 225, 232, 241, 247, paragraph 4 of Article 277, Articles 279, 280, 284, 288, 295 and 309 of this Code;

2. The time limits for payment of customs duties and taxes in respect of the goods for which the features of declaring are established in the legislation of the Member States on customs regulation in accordance with paragraph 8 of Article 104 of this Code shall be determined in the legislation of the Member States.

3. The time limits for payment of the customs duties and taxes in respect of the goods that are being/have been placed under a special customs procedure shall be determined 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.

4. Failure to fulfil or improper fulfilment of the obligation for payment of the customs duties and taxes within the time limit established in this Code shall be subject to payment of penalties.

Penalties shall be assessed, paid, recovered and refunded in the Member State in which the customs duties and taxes are payable under Article 61 of this Code, in accordance with the legislation of that Member State.

Penalties shall not be paid when the customs authority recovering the customs duties and taxes has received a confirmation of the occurrence of the

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circumstances whereby the obligation for payment of the customs duties and taxes desists, in accordance with the procedure determined by the Commission in accordance with paragraph 3 of Article 54 of this Code.

5. In the cases when interest shall be paid on the amounts of import customs duties and taxes under this Code as if a deferral or an instalment has been granted in respect of such amounts, such interest shall be assessed and paid in accordance with the procedure determined in Article 60 of this Code for the assessment and payment of interest for a deferral or an instalment for the payment of import customs duties.

Article 58. Changes to Time Limits for Payment of Import Customs Duties and Taxes

1. The time limits for payment of import customs duties and taxes shall be changed by way of a deferral or an instalment.

2. The basis for changing the time limits for payment of taxes and the conditions of and the procedure for such changes shall be established in the legislation of the Member State they are paid in.

3. A deferral or an instalment for payment of import customs duties shall be granted in respect of the goods placed under the customs procedure for release for internal consumption.

4. A deferral or an instalment for the payment of import customs duties represents the changing of the time limit for payment of import customs duties, with the deferred amount or the amount payable in instalments being paid by the payer as a total amount or in instalments respectively.

5. A deferral or an instalment for the payment of import customs duties shall be granted in respect of the total amount payable or a part thereof.

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6. When a deferral of payment of import customs duties is granted at the release of the goods, the amount of the import customs duties for which a deferral is granted shall be paid no later than on the last day of the period for which such deferral is granted.

When an instalment for the payment of import customs duties is granted at the release of the goods, the amount of the import customs duties for which the instalment is granted shall be paid in accordance with the approved instalment schedule for payment of import customs duties. In this case, each of the amounts established for payment in instalments shall be paid no later than on the last day of the time limit established for such payment in the relevant period.

7. A deferral or an instalment for the payment of import customs duties shall be granted subject to guaranteeing the fulfilment of the obligation for the payment of import customs duties, unless otherwise established in this Code.

A guarantee for the fulfilment of obligation for payment of import customs duties shall be provided in accordance with Chapter 9 of this Code.

Article 59. Period of and Basis for Granting Deferral or Instalment for Payment of Import Customs Duties

1. A deferral for the payment of import customs duties and payment of interest for the deferral of payment of the import customs duties under Article 60 of this Code shall be provided for a period not exceeding 1 month from the day following the day when goods are released in accordance with the customs procedure for release for internal consumption.

2. A deferral or an instalment for the payment of import customs duties without any interest for the deferral or instalment for the payment of import

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customs duties shall be granted for a period not exceeding 6 months from the day following the day when goods are released in accordance with the customs procedure for release for internal consumption, provided that the following grounds exist:

1) damage inflicted on the payer of the import customs duties as a result of natural disaster, technological disaster or any other force majeure events;

2) funds from the federal (republican, government) budget or a payment for a public order fulfilled by the payer of the import customs duties being delayed;

3) supply activities under international treaties a Member State is a party to, if the legislation of the Member State do not stipulate that such circumstance may not be the basis for granting a deferral or an instalment for the payment of import customs duties;

4) import to the customs territory of the Union by any companies of the Member States engaged in agricultural activities or supply to those companies of any planting or seed materials, crop protection agents, agricultural equipment, pedigree livestock (pedigree farm stock, poultry, fish and other pedigree livestock), pedigree products (materials) and products used for feeding animals. The list of the above goods in respect of which a deferral or an instalment for the payment of import customs duties may be granted, with the indication of codes under the Commodity Nomenclature of Foreign Economic Activity shall be determined by the Commission;

5) any other basis to be determined by the Commission.

3. A deferral or an instalment for the payment of import customs duties, together with interest for a deferral or an instalment for the payment of import customs duties in accordance with Article 60 of this Code, shall be

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granted for a period not exceeding 6 months from the day following the day when goods are released under the customs procedure for release for internal consumption, provided that there is such basis as import into the customs territory of the Union of the goods to be used in industrial processing, including raw and other materials, process equipment, components and spare parts thereto. For the purposes of this paragraph, industrial processing shall mean using the goods in the production process in order to obtain new goods for which the codes under the Commodity Nomenclature of Foreign Economic Activity are other than the codes of the goods imported for their industrial processing at the level of any of the first 4 digits. The list of the goods in respect of which a deferral or an instalment for the payment of import customs duties may be granted, with the indication of codes under the Commodity Nomenclature of Foreign Economic Activity and the conditions for classifying such goods as goods for using in industrial processing shall be defined by the Commission

4. The existence of the grounds referred to in paragraphs 2 and 3 of this Article shall be confirmed by the payer of import customs duties.

The legislation of the Member States may determine the state authorities of the Member State authorised to confirm the existence of the above grounds and the procedure for the issuing such confirmations.

5. A deferral or an instalment for payment of the customs duties shall be granted based on the application submitted by the payer of import customs duties by a decision of the customs authority.

A decision to grant a deferral or an instalment for the payment of import customs duties shall be taken by the customs authority of the Member State, whose customs authority will release the goods when they are placed under the customs procedure for release for internal consumption.

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The decision to grant a deferral or an instalment for the payment of import customs duties shall state the period for which a deferral or an instalment for the payment of import customs duties is granted and the amount of the import customs duties, for which a deferral or an instalment for payment is granted, and other data required for the application of that decision when goods are being released.

When the customs authority decides to grant an instalment for the payment of import customs duties, it shall also approve the schedule for payment of the amounts of the import customs duties in instalments.

The procedure for taking and cancelling the said decision shall be established in accordance with the legislation of the Member States.

6. The legislation of the Member States may stipulate the cases when no deferral or instalment for the payment of import customs duties shall be granted.

Article 60. Interest on Deferral or Instalment for Payment of Import Customs Duties

1. Interest shall be payable per each day of operation of the deferral or instalment for the payment of import customs duties granted under paragraphs 1 and 3 of Article 59 of this Code, starting from the day following the day when goods are released in accordance with the customs procedure for release for internal consumption and until the day when the obligation for the payment of import customs duties desists.

2. The interest for a deferral or an instalment for the payment of import customs duties shall be payable at a rate of 1/360 of the base rate (key interest rate, discount rate) established in accordance with the legislation of the Member State in which the goods are placed under the customs procedure

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for release for internal consumption, and used for calculation of interest. The interest for a deferral or an instalment for the payment of import customs duties shall be calculated using the base rate (key interest rate, discount rate) effective in the relevant period when such deferral or instalment is used.

3. The interest for a deferral or an instalment for the payment of import customs duties shall be paid no later than on the day following the day when the import customs duties are paid or recovered.

4. The interest for a deferral or an instalment for the payment, recovery and refund (offset) of import customs duties shall be payable in accordance with the procedure provided for by this Code with regard to payment, recovery and refund (offset) of the amounts of the import customs duties.

Article 61. Procedure for Payment of Customs Duties and Taxes

1. Customs duties and taxes shall be payable in the Member State whose customs authority releases the goods, except for the release of goods under the customs procedure for transit and release of vehicles for international transportation in accordance with Chapter 38 of this Code, or in whose territory any of the circumstances referred to in paragraph 4 of Article 91, paragraph 3 of Article 97, paragraph 4 of Article 103, paragraph 8 of Article 279, paragraph 4 of Article 280 and paragraph 4 of Article 288 of this Code have been discovered, or in whose territory any instances of illegal movement of goods across the customs border of the Union have been revealed, except for the illegal movement of goods across the customs border of the Union accompanied by incorrect customs declaring.

Import customs duties in respect of the conditionally released goods referred to in subparagraph 3 of paragraph 1 of Article 126 of this Code, in the amount of the difference between the sums of the import customs duties

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calculated based on the rates of import customs duties established by the Common Customs Tariff of the Eurasian Economic Union and the sums of the import customs duties paid at the time when goods are released, or in any other amount determined in international treaties within the Union and any international treaties of the Union with a third party may be paid in any Member State other than the Member State whose customs authority releases the goods, if so stipulated in international treaties within the Union and/or any international treaties of the Union with a third party.

2. Upon occurrence of the event referred to in paragraph 5 of Article 153 of this Code, the import customs duties and taxes in respect of foreign goods placed under the customs procedure for transit shall be payable in the Member State whose customs authority released the goods in accordance with the customs procedure for transit, unless otherwise stated in the second indent of this paragraph and paragraph 3 of this Article.

Upon occurrence of the event referred to in paragraph 5 of Article 153 of this Code, the import customs duties and taxes in respect of international postal items placed under the customs procedure for transit shall be payable in the Member State where the customs authority of destination is located.

3. If it has been established (confirmed) in accordance with this paragraph that the foreign goods placed under the customs procedure for transit are located in the territory of any Member State other than the Member State whose customs authority has released the goods in accordance with customs procedure for transit, import customs duties and taxes shall be payable in the Member State in whose territory such goods are located, unless otherwise stipulated by international treaties of the Member States with a third party.

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If it has not been established (confirmed) that the goods are located in the territory of any Member State other than the Member State whose customs authority has released the goods under the customs procedure for transit, but it has been established (confirmed) in accordance with this paragraph that the goods placed under the customs procedure for transit were exported from the territory of one Member State and imported to another Member State, then the customs duties and taxes shall be payable in the Member State the import to which was established (confirmed), unless otherwise is stipulated in the international treaties of the Member States with a third party.

Presence of the goods in, or their import into, the territory of the Member State whose customs authority did not release the goods in accordance with the customs procedure for transit shall be established (confirmed) based on the documents obtained during, and/or prepared based on the results of, the customs control, over the course of administrative proceedings, an investigation into criminal matters or an inspection undertaken/carried out by the customs or other state authorities of the Member States in accordance with the legislation of the Member States.

For the purposes of application of this paragraph, the establishing (confirmation) of the presence of goods in the territory of the Member State whose customs authority did not release the goods under the customs procedure for transit, or of their import into the territory of that Member State must be recognised by the customs authority of the Member State that released the goods in accordance with the customs procedure for transit.

The procedure for communications between the customs authorities of the Member States in establishing (confirming) the presence of the foreign goods in the territory of the Member State whose customs authority did not

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release the goods under the customs procedure for transit or their import into the territory of that Member State shall be determined by the Commission.

4. Upon occurrence of the event referred to in paragraph 3 of Article 309 of this Code, the export customs duties in respect of the Union goods placed under the customs procedure for transit shall be paid in the Member State whose customs authorities released the goods under the customs procedure for transit.

5. Import customs duties shall be paid in the currency of the Member State where the import customs duties are payable, unless otherwise stipulated by the Union Treaty.

Export customs duties and taxes shall be paid in the currency of the Member State where the export customs duties and taxes are payable, unless otherwise stipulated by international treaties within the Union, bilateral international treaties between the Member States and /or the legislation of the Member States.

6. The forms and methods of payment of the customs duties and taxes and the moment of fulfilment of the obligation for payment thereof (payment date) shall be stipulated in the legislation of the Member state where such customs duties and taxes are payable.

7. Import customs duties shall be payable to the accounts determined under the Union Treaty.

Export customs duties shall be payable to the accounts determined under the legislation of the Member State where such export customs duties are payable under this Article unless otherwise stipulated in international treaties within the Union and/or any bilateral international treaties between the Member States.

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Taxes shall be paid to the accounts determined in accordance with the legislation of the Member State in which the taxes are payable under this Article.

8. Features of payment of the export customs duties may be stipulated in international treaties within the Union and/or any bilateral international treaties between the Member States.

9. If the cash (money) available in the payer's account is sufficient to fulfil the instruction, the bank is not entitled to delay the performance of the payer's instruction to transfer the amount of the customs duties and taxes and must perform such instruction within 1 banking day, unless other period for its performance is stipulated in the legislation of the Member States.

CHAPTER 9
Guarantee for the Fulfilment of Obligation for Payment of Customs Duties and Taxes

Article 62. General Terms and Conditions for Guaranteeing the Fulfilment of Obligation for Payment of Customs Duties and Taxes

1. Fulfilment of the obligation for payment of customs duties and taxes shall be guaranteed in the cases provided for by Articles 58, 120 to 122, 143, 177, and 304 of this Code, unless otherwise stipulated in accordance with those Articles.

The legislation of the Member States may establish any other cases when the fulfilment of the obligation for payment of customs duties and taxes shall be guaranteed.

2. Should the legislation of the Member States establish in accordance with this Code any cases when no guarantee shall be provided in respect of

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the fulfilment of the obligation for payment of customs duties and taxes, such legislation of the Member State may determine the procedure and the conditions subject to which no such guarantee is provided.

3. The fulfilment of the obligation for payment of customs duties and taxes shall be guaranteed by the payer of the customs duties and taxes or any other person in the cases established in this Code.

The fulfilment of the obligation for payment of customs duties and taxes in respect of the goods placed under the customs procedure for transit may be guaranteed by a forwarding agent and/or any other person, provided such other person may possess, use and/or dispose of the goods in respect of which the fulfilment of the obligation for payment of customs duties and taxes is guaranteed, unless otherwise stipulated in this Code.

A customs broker may guarantee the fulfilment of the obligation for payment of customs duties and taxes under this Chapter if the customs broker incurs a joint obligation for payment of the customs duties and taxes together with the payer of customs duties and taxes in accordance with Article 405 of this Code. Where the fulfilment of the obligation for payment of customs duties and taxes has been guaranteed by the customs broker, such obligation for payment of the customs duties and taxes, upon occurrence of the circumstances provided for under this Code subject to which the obligation for payment of customs duties and taxes becomes due, shall be fulfilled by the customs broker jointly with their representee, without regard to the provisions of paragraphs 5 and 6 of Article 405 of this Code.

4. A guarantee for the fulfilment of the obligation for payment of customs duties and taxes shall be provided to the customs authority which releases the goods, except in the cases established in Article 146 of this Code and also in the cases when a general guarantee for the fulfilment of the

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obligation for payment of customs duties and taxes may be provided to any other customs authority in accordance with the legislation of the Member States on customs regulation.

Article 63. Methods Used to Guarantee Fulfilment of Obligation for Payment of Customs Duties and Taxes

1. Fulfilment of the obligation for payment of customs duties and taxes shall be guaranteed using the following methods:

1) cash (money);

2) a bank assurance;

3) a suretyship;

4) pledge of property.

2. The legislation of the Member States may establish methods of guaranteeing the fulfilment of the obligation for payment of customs duties and taxes other than those indicated in paragraph 1 of this Article.

3. The fulfilment of the obligation for payment of customs duties and taxes shall be guaranteed using one of the methods determined in paragraph 1 of this Article or stipulated in the legislation of the Member States in accordance with paragraph 2 of this Article.

The legislation of the Member States on customs regulation may determine the cases, when the fulfilment of the obligation for payment of customs duties and taxes, except for the obligation for payment of the customs duties and taxes in respect of the goods placed under the customs procedure for transit, shall be guaranteed using specific methods of guaranteeing the fulfilment of the obligation for payment of customs duties and taxes.

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The fulfilment of the obligation for payment of customs duties and taxes may be guaranteed using several methods as may be selected by the persons referred to in paragraph 3 of Article 62 of this Code, with due account for the second indent of this paragraph.

The person guaranteeing the fulfilment of the obligation for payment of customs duties and taxes may replace a method of guaranteeing the fulfilment of the obligation for payment of customs duties and taxes with another one with due account for the second indent of this paragraph, unless execution was levied on the guarantee used to guarantee the fulfilment of the obligation for payment of the customs duties and taxes in accordance with Chapter 11 of this Code.

4. The fulfilment of the obligation for payment of customs duties and taxes must be guaranteed continuously until the obligation for payment of customs duties and taxes desists in accordance with this Code.

5. The period of validity of the guarantee used to guarantee the fulfilment of the obligation for payment of customs duties and taxes as provided using the methods stipulated in subparagraphs 2 to 4 of paragraph 1 of this Article or determined in the legislation of the Member States in accordance with paragraph 2 of this Article, including the guarantee provided in lieu of that previously accepted by the customs authority, must be sufficient for the customs authority to deliver a request for the fulfilment of the obligations undertaken as part of those methods to the person who provided the guarantee for the fulfilment of the obligation for payment of customs duties and taxes in a timely manner.

6. The procedure for application of the methods used to guarantee the fulfilment of the obligation for payment of customs duties and taxes, the date of the provision of the guarantee for the fulfilment of the obligation for

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payment of customs duties and taxes and the currency in which such guarantee is to be provided shall be established in the legislation of the Member State whose customs authority receives the guarantee for the fulfilment of the obligation for payment of customs duties and taxes.

Features of the application of the methods used to guarantee the fulfilment of the obligation for payment of customs duties and taxes in respect of the customs procedure for transit may be established in an international treaty within the Union as provided for by paragraph 8 of Article 146 of this Code.

7. The legislation of the Member States may establish the procedure for and the cases of returning the documents that confirm the provision of the guarantee for the fulfilment of the obligation for payment of customs duties and taxes using the methods referred to in subparagraphs 2 to 4 of paragraph 1 of this Article or stipulated in the legislation of the Member States in accordance with paragraph 2 of this Article.

Article 64. General Guarantee for Fulfilment of Obligation for Payment of Customs Duties and Taxes

1. Where one and the same person performs several customs operations within a certain period of time, a general guarantee for the fulfilment of the obligation for payment of customs duties and taxes may be provided in order to guarantee the fulfilment of the obligation for payment of customs duties and taxes commencing at the time when such operations are performed.

2. A general guarantee for fulfilment of obligation for payment of customs duties and taxes may be used if:

1) all customs operations are performed in the territory of a Member State, to whose customs authority such general guarantee is provided;

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2) customs operations are performed in the territories of several Member States during transportation (shipment) of goods under the customs procedure for transit.

3. The customs authorities shall accept a general guarantee for the fulfilment of the obligation for payment of customs duties and taxes, provided that the customs duties and taxes the fulfilment of the obligation for payment of which is guaranteed by such general guarantee may be recovered by any customs authority recovering customs duties and taxes in accordance with Article 69 of this Code.

4. If all customs operations are performed in the territory of the Member State to whose customs authority the general guarantee is provided, the procedure for the application of the general guarantee to guarantee the fulfilment of the obligation for payment of customs duties and taxes shall be established in the legislation of that Member State.

In establishing such procedure, the legislation of the Member State may determine the cases and the conditions when and subject to which the total amount of customs duties and taxes, the fulfilment of the obligation for payment of which is guaranteed by such general guarantee, may exceed such general guarantee and the extent of such exceedance.

5. The procedure for the application of a general guarantee for the fulfilment of the obligation for payment of customs duties and taxes in case that customs operations are performed in the territories of several Member State during transportation (shipment) of goods in accordance with the customs procedure for transit shall be determined in accordance with Articles 146 and 147 of this Code.

Article 65. Determining Amount of Guarantee for Fulfilment of Obligation for Payment of Customs Duties and Taxes

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1. The amount of the guarantee for fulfilment of the obligation for payment of customs duties and taxes shall be determined based on the amounts of the customs duties and taxes that would be payable when goods are placed under the customs procedure for release for internal consumption or customs procedure for exportation without the application of tariff preferences and import customs duties exemptions, tax exemptions or export customs duties exemptions respectively in the Member State whose customs authority releases the goods, except in the cases when any other amount of guarantee for the fulfilment of the obligation for payment of customs duties and taxes is established in accordance with this Article, Article 146 and paragraph 4 of Article 287 of this Code.

2. The legislation of the Member States may provide for incorporation of the sums of customs duties payable for the performance of customs operations related to the release of goods by the customs authorities into the amount of guarantee for the fulfilment of the obligation for payment of customs duties and taxes.

3. If in determining the amount of the guarantee for the fulfilment of the obligation for payment of customs duties and taxes the exact amount of the customs duties and taxes cannot be established due to lack of accurate data about the goods (nature, name, quantity, origin and/or customs value), such amount of customs duties and taxes shall be established based on the value of the goods and/or their physical characteristics expressed in physical terms (quantity, mass, volume and other parameters) and the highest rates of customs duties and taxes that may be established based on the data available, with the procedure for the application of such rates being determined by the Commission.

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4. Where the release of goods involves features provided by Articles 121 and 122 of this Code, the amount of the guarantee for the fulfilment of the obligation for payment of customs duties and taxes shall be determined as the sum of customs duties and taxes that may be payable in addition based on the results of the customs control or customs expertise review with due account for paragraphs 3 and 5 of this Article.

5. Where the customs value of goods is subject to customs control in order to determine the amount of the guarantee for the fulfilment of the obligation for payment of customs duties and taxes when the release of goods involves features provided for by Article 121 of this Code, the following may be used, among others:

1) the information on the value of goods of the same class or kind as may be available to the customs authority;

2) the customs value of goods excluding the deductions and rebates claimed, if the customs authority doubts their validity;

3) the customs value of the goods including the amount of potential adjustments to the price actually paid or payable, if the customs authority doubts the validity of the adjustments so claimed.

6. Where under subparagraph 3 of paragraph 13 of Article 120 of this Code the release of goods before presentation of any declaration for the goods is made conditional on the provision of a guarantee for the fulfilment of the obligation for payment of customs duties and taxes, the amount of the duties and taxes in determining the amount of such guarantee shall be established based on the data contained in the application for the release of goods before presentation of the customs declaration for the goods and the documents to be submitted together with such application, with due account for paragraphs 1 and 3 of this Article.

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The amount of the customs duties and taxes used as a basis for the calculation of the amount of the guarantee for the fulfilment of the obligation for payment of customs duties and taxes shall be determined using the rates of the customs duties and taxes effective on the day when the application for the release of goods before the presentation of a customs declaration is registered.

In case the conversion of foreign currency in the currency of a Member State is required to determine the above amount of the customs duties and taxes, such conversion shall be performed at the exchange rate applicable on the day when the application for the release of goods before the presentation of a customs declaration is registered.

7. The legislation of the Member States may establish fixed amounts of the guarantee for the fulfilment of the obligation for payment of customs duties and taxes for certain goods with due account for the requirements provided for by paragraphs 1 to 3 of this Article and in respect of the goods placed under the customs procedure for transit with due account of the requirements provided for by paragraph 2 of Article 146 of this Code.

CHAPTER 10
Refunding (Offsetting) the Amounts of Customs Duties and Taxes and Other Cash (Money)

Article 66. Customs Duties and Taxes Paid or Recovered In Excess

Customs duties and taxes paid or recovered in excess shall mean cash (money) paid or recovered as customs duties and taxes which are identified as specific types and amounts of the customs duties and taxes in respect of specific goods and the amount of which exceeds the amount of the customs

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duties and taxes payable in accordance with this Code and/or the legislation of the Member States.

Article 67. Refunding (Offsetting) the Amounts of Customs Duties and Taxes, Advance Payments and Cash (Money) Paid as a Guarantee for the Fulfilment of the Obligation for Payment of Customs Duties and Taxes and Other Cash (Money)

1. The amounts of the customs duties and taxes shall be refunded (offset) in accordance with this Chapter in the following cases:

1) the customs duties and taxes represent the customs duties and taxes paid or recovered in excess in accordance with Article 66 of this Code;

2) import customs duties paid to the accounts determined under the Union Treaty which have not been identified as the amounts of import customs duties in respect of specific goods;

3) export customs duties and taxes paid to the accounts established in the legislation of the Member States which have not been identified as the amounts of export customs duties and taxes in respect of specific goods;

4) the goods have been confiscated or turned into the property (income) of a Member State in accordance with the legislation of that Member State, if the obligation for payment of customs duties and taxes on these goods was fulfilled earlier, except in the case where the import customs duties and taxes were paid in respect of the goods placed under a customs procedure for temporary admission for the period when partial payment of import customs duties and taxes was applied;

5) the release of goods in accordance with the declared customs procedure was denied, if the obligation for payment of the customs duties and taxes commenced due to the registration of the customs declaration or the

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application for the release of goods before presentation of the declaration for the goods has been fulfilled earlier.

6) the customs declaration was revoked in accordance with Article 113 of this Code and/or the release of goods was cancelled in accordance with paragraph 4 of Article 118 of this Code, provided that the obligation for the payment of the customs duties and taxes commenced due to the registration of the customs declaration has been fulfilled earlier;

7) the cases referred to in Articles 237 and 242 of this Code;

8) the cases provided for by the legislation of the Member States that may be related to the application of features of the customs declaring established in the legislation of the Member States on customs regulation in accordance with paragraph 8 of Article 104 of this Code;

9) any other cases stipulated by this Code and/or the international treaties within the Union.

2. Customs duties and taxes paid and/or recovered in excess shall be refunded (offset) by the customs authority subject to introduction in accordance with the established procedure of the amendments/additions to the data on the calculation of the customs duties and taxes stated in the declaration for the goods or subject to adjustment in accordance with the established procedure of the data on the customs payments so calculated in the customs receipt voucher or any other customs document determined by the Commission in accordance with paragraph 24 of Article 266 of this Code or in the customs documents referred to in paragraph 4 of Article 52 and the second indent of paragraph 4 of Article 277 of this Code and subject to other conditions for refunding (offsetting) the amounts of the customs duties and taxes paid and/or recovered in excess as may be established in the legislation

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of the Member State where the customs duties and taxes were paid and/or recovered.

3. The refunding (offsetting) of the customs duties and taxes in the cases referred to in subparagraphs 4 to 9 of paragraph 1 of this Article shall be effected after the customs authority has received in accordance with the procedure established under the legislation of the Member States a confirmation of the occurrence of the circumstances entailing the refunding (offsetting) of the amounts of the customs duties and taxes and subject to other terms for the refunding (offsetting) of the amounts of the customs duties and taxes as may be established in the legislation of the Member State where the customs duties and taxes were paid and/or recovered.

4. The refunding (offsetting) of the amounts of the import customs duties shall be effected in accordance with the procedure and within the time limits established by the legislation of the Member State where such import customs duties were paid and/or recovered, with due account for the Union Treaty.

5. The refunding (offsetting) of the amounts of the export customs duties shall be effected in accordance with the procedure and within the time limits established by the legislation of the Member State where such import customs duties were paid and/or recovered, unless otherwise stipulated in the international treaties within the Union and/or bilateral international treaties between the Member States.

6. The refunding (offsetting) of the amounts taxes shall be effected in accordance with the procedure and within the time limits established by the legislation of the Member State where such taxes were paid and/or recovered.

7. The refunding (offsetting) of the amounts of the advance payments and other cash (money) shall be effected in the cases, in accordance with the

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procedure and within the time limits to be established in the legislation of the Member State where such advance payments and other cash (money) were paid.

8. The refunding (offsetting) of the cash (money) provided as a guarantee for the fulfilment of the obligation for payment of the customs duties and taxes shall be effected by the customs authority of the Member State where such guarantee has been provided, in accordance with the procedure and within the time limits established by the legislation of that Member State.

9. The refunding (offsetting) of the cash (money) provided as a guarantee for the fulfilment of the obligation for payment of the customs duties and taxes shall be effected in the following cases:

1) the obligation for payment of the customs duties and taxes the fulfilment of which has been guaranteed by cash (money) provided for guaranteeing the fulfilment of the obligation for payment of the customs duties and taxes has been fulfilled in full, has desisted or has never commenced;

2) a guarantee for the fulfilment of the obligation for payment of the customs duties and payments has been provided in any other manner instead of the cash (money) paid as a guarantee for the fulfilment of the obligation for payment of customs duties and taxes.

10. If the payer has any outstanding obligation for payment of customs duties and taxes, safeguard, anti-dumping and countervailing duties, penalties or interest that has not been fulfilled (in full or in part) when due, the amounts of the customs duties and taxes, advance payments and cash (money) provided for guaranteeing the fulfilment of the obligation for

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payment of customs duties and taxes and other cash (money) amounting to such outstanding obligation shall not be refunded.

The legislation of a Member State may establish that the amounts of customs duties and taxes, advance payments and cash (money) paid as a guarantee for the fulfilment of the obligation for payment of customs duties and taxes and other cash (money) shall not be refunded if the payer has any outstanding obligation for payment of customs duties and taxes, safeguard, anti-dumping and countervailing duties, penalties or interest that has not been fulfilled (in full or in part) when due, except that such amounts of the customs duties and taxes, advance payments, cash (money) may be offset towards the fulfilment of the said obligation.

The legislation of the Member States may establish any other cases when the amounts of the customs duties and taxes, advance payments and cash (money) provided as a guarantee for the fulfilment of the obligation for payment of the customs duties and taxes and other cash (money) shall not be refunded (offset).

CHAPTER 11
Recovery of Customs Duties and Taxes

Article 68. General Provisions on Recovery of Customs Duties and Taxes

1. In the cases referred to in paragraph 7 of Article 55 of this Code, the customs authority shall take measures to recover the customs duties and taxes in accordance with this Chapter.

2. The measures used to recover customs duties and taxes include the recovery of the customs duties and taxes out of the payer’s cash (money) and/or other property and, among others, out of the amounts of the customs

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duties and taxes, safeguard, anti-dumping and countervailing duties that are refundable in accordance with Articles 67 and 76 of this Code, and/or the amounts of advance payments, out of the guarantee for the fulfilment of the obligation for payment of the customs duties and taxes, the guarantee for the fulfilment of the obligation for payment of safeguard, anti-dumping and countervailing duties, the guarantee for the fulfilment of the obligations of a legal entity carrying out the activity in the customs activity sphere and the guarantee for the fulfilment of the obligations of an authorised economic operator, unless otherwise stipulated in this Code and/or Union Treaty.

3. In addition to the measures referred to in paragraph 2 of this Article, the legislation of the Member States may establish such measure for the recovery of the customs duties and taxes as levying execution on the goods in respect of which no customs duties and taxes have been paid and any other measures for the recovery of customs duties and taxes.

Levying execution on the goods in respect of which no customs duties and taxes were paid shall make the obligation for payment of the customs duties and taxes in respect of such goods desist.

4. No measures for the recovery of the customs duties and taxes shall be taken in the following cases:

1) the time limit for the recovery of unpaid customs duties and taxes established in the legislation of the Member State whose customs authority recovers the customs duties and taxes has expired;

2) the obligation for payment of the customs duties and taxes desisted because the customs duties and taxes have been paid or because of any other circumstances provided for by paragraph 2 of Article 54 of this Code;

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3) the obligation for payment of the customs duties and taxes desisted because of the application of the measures for the recovery of the customs duties and taxes established under paragraph 3 of this Article;

4) the amounts of customs duties and taxes, the recovery of which proved impossible, in accordance with the legislation of the Member State, the customs authority of which carried out the recovery of these amounts, are recognised as non-recoverable;

5) other cases to be established by the Commission in respect of import customs duties;

6) other cases to be established by the legislation of the Member States in respect of export customs duties and taxes.

5. No measures for the recovery of the customs duties and taxes shall be taken in respect of the goods seized or arrested during an inspection of a report of a crime, during criminal proceedings or administrative proceedings (an administrative process), and in whose respect a decision to return them was taken and which are subject to customs declaring under this Code, and in respect of the obligation for payment of the customs duties and taxes that commenced before a decision is taken to return such goods, within the period starting from the day when one of the decisions referred to in paragraph 4 of Article 98 of this Code takes effect and until such goods are placed in temporary storage or under one of the customs procedures.

6. The measures for the recovery of the customs duties and taxes referred to in paragraphs 2 and 3 of this Article shall be taken in accordance with the legislation of the Member State, whose customs authority recovers the customs duties and taxes.

Article 69. Customs Authority Recovering Customs Duties and Taxes

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1. Customs duties and taxes shall be recovered by the customs authority which released the goods or any other customs authority to be determined in the customs legislation of the Member State in which the goods were released, with the exception of the cases referred to in paragraphs 2 and 3 of this Article.

Customs duties and taxes in respect of the goods that have been illegally moved across the customs border of the Union, except for illegal movement of goods across the customs border of the Union accompanied by incorrect customs declaring, shall be recovered by the customs authority of the Member State in the territory of which the illegal movement of goods across the customs border of the Union is discovered.

Upon the occurrence of the circumstances referred to in paragraph 4 of Article 91, paragraph 3 of Article 97, paragraph 4 of Article 103, paragraph 8 of Article 279, paragraph 4 of Article 280 and paragraph 4 of Article 288 of this Code, customs duties and taxes shall be recovered by the customs authority of the Member State where such circumstances have been discovered.

2. In the cases referred to in the second indent of paragraph 2 and paragraph 3 of Article 61 of this Code, customs duties and taxes shall be recovered by the customs authority of the Member State in which the customs duties and taxes are payable in accordance with the second indent of paragraph 2 and paragraph 3 of Article 61 of this Code, unless otherwise stipulated in paragraph 3 of this Article.

3. Where any guarantee for the fulfilment of the obligation for payment of the customs duties and taxes was provided when goods were transported (shipped) under the customs procedure for transit, the customs duties and taxes which were not paid upon the occurrence of the circumstances referred

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to in paragraph 5 of Article 153 and paragraph 3 of Article 309 of this Code, shall be recovered by the customs authority stipulated in the customs legislation of the Member State whose customs authority received the guarantee for the fulfilment of the obligation for payment of customs duties and taxes, out of the amount of such guarantee.

If an authorised economic operator or a customs carrier acts as a declarant of goods during their transportation (shipment) in accordance with the customs procedure for transit, then the customs duties and taxes not paid upon the occurrence of the circumstances referred to in paragraph 5 of Article 153 and paragraph 3 of Article 309 of this Code shall be recovered by the customs authority designated in the customs legislation of the Member State whose customs authority included the person acting as the declarant of the goods placed under the customs procedure for transit in the register of authorised economic operators or in the register of customs carriers.

4. The communications between the customs authorities in recovering the customs duties and taxes under paragraph 3 of this Article and transfer of the amounts of the customs duties and taxes so recovered to the Member State were the customs duties and taxes are payable shall be effected in accordance with the procedure provided for by Annex 1 to this Code and where not covered in the said Annex, in accordance with the procedure to be established by the Commission.

Article 70. Recognising the Amounts of Customs Payments, Penalties and Interest as Unrecoverable and their Writing-Off

The amounts of the customs payments, penalties and interest the recovery of which proved to be impossible shall be recognised as unrecoverable and shall be written off in accordance with the procedure and

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on the grounds established in the legislation of the Member State whose customs authority was recovering those amounts.

CHAPTER 12
Safeguard, Anti-Dumping, Countervailing and Other Duties Used as Trade Remedies

Article 71. Using Safeguard, Anti-Dumping, Countervailing and Other Duties as Trade Remedies

1. If any trade remedies have been introduced in the Union as safeguard, anti-dumping, countervailing duties, such duties shall be payable in accordance with the procedure established in this Code.

If any trade remedies have been introduced in the Union as safeguard quota, at the time when the goods in respect of which the special protective measure was introduced are imported outside such quota or in the amount exceeding such quota a safeguard duty shall be payable in accordance with the procedure established in this Code.

If any trade remedies have been introduced in the Union under Article 50 of the Union Treaty in the form of duties, such duties, unless otherwise determined by the Commission, shall be payable in the cases and in accordance with the procedure provided for by this Code for payment of safeguard, anti-dumping and countervailing duties, by the persons who are payers of customs duties and taxes under this Code.

2. The payers of safeguard, anti-dumping and countervailing duties are the declarant and other persons with whom the obligation for payment of safeguard, anti-dumping and countervailing duties on the goods commenced, subject to a trade remedy involving the introduction of a safeguard, anti-dumping and countervailing duty or a safeguard quota.

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3. Safeguard, anti-dumping and countervailing duties shall be charged and paid in accordance with the procedure established in this Code for the calculation and payment of import customs duties, with due account for the features provided for by this Chapter and the Union Treaty.

4. The provisions of this Chapter shall not apply to goods for personal use which are imported into the customs territory of the Union.

Article 72. Commencement and Desistance of Obligation for Payment of Safeguard, Anti-Dumping and Countervailing Duties. The Cases When Safeguard, Anti-Dumping and Countervailing Duties Shall Not Be Payable

1. The obligation for payment of safeguard, anti-dumping and countervailing duties shall commence under paragraph 5 of this Article, Articles 91, 97, 103, 136, 137, 153, 162, 174, 198, 208, 216, 225, 241, 247, 279, 284 and 295 of this Code and upon the occurrence of the circumstances determined in accordance with Article 254 of this Code by the Commission and by the legislation of the Member States in the cases stipulated by the Commission.

2. The obligation for payment of safeguard, anti-dumping and countervailing duties shall desist:

1) upon the occurrence of the circumstances and subject to the conditions for desistance of the obligation for payment of the customs duties and taxes as provided for by Articles 91, 97, 103, 136, 137, 153, 162, 174, 198, 208, 216, 225, 241, 247, 279, 284 and 295 of this Code;

2) in accordance with paragraph 5 of this Article;

3) upon occurrence of the circumstances specified by the Commission in accordance with Article 254 of this Code and by the legislation of the Member States in the cases stipulated by the Commission;

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4) in the cases referred to in paragraph 4 of Article 73 and in the second indent of paragraph 3 of Article 77 of this Code;

5) where no measures are taken to recover safeguard, anti-dumping and countervailing duties in accordance with subparagraph 4 of paragraph 4 of Article 77 of this Code with regard to the amount of safeguard, anti-dumping and countervailing duties recognised as unrecoverable in accordance with the legislation of the Member States.

3. The Commission shall have the right to determine the circumstances under which the obligation for payment of the safeguard, anti-dumping and countervailing duties shall desist in the cases when the obligation for payment of safeguard, anti-dumping and countervailing duties in respect of the same goods commenced with different persons under different circumstances and/or more than once, among others, in the case when the obligation for the payment of safeguard, anti-dumping and countervailing duties commenced in one Member State and the circumstances under which the obligation for the payment of the safeguard, anti-dumping and countervailing duties desisted occurred in another Member State, and the procedure for communications between customs authorities with regard to verification of the occurrence of such circumstances.

4. No safeguard, anti-dumping and countervailing duties shall be paid:

1) in respect of the goods which are being placed or were placed under the customs procedure where the terms of placement thereunder do not provide for payment of safeguard, anti-dumping or countervailing duties until that customs procedure has expired or has been terminated and subject to the conditions for the use of such goods in accordance with that customs procedure;

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2) in respect of individual categories of goods not subject to placement under customs procedures under paragraph 4 of Article 272 and paragraph 2 of Article 281 of this Code, subject to the conditions for the use of those categories of goods established for them under this Code.

5. The obligation for payment of safeguard, anti-dumping and countervailing duties in case of illegal movement of goods across the customs border of the Union shall commence, desist and be fulfilled upon the occurrence of the circumstances provided for by Article 56 of this Code with regard to commencement, desistance and fulfilment of the obligation for payment of import customs duties, with due account for the features stipulated in the international treaties within the Union.

In case of illegal movement of goods across the customs border of the Union, the safeguard, anti-dumping and countervailing duties shall be payable in the amount as if the goods were placed under the customs procedure for release for internal consumption.

In case of illegal movement of goods across the customs border of the Union, safeguard, anti-dumping and countervailing duties shall be calculated in accordance with this Chapter with due account for the features stipulated by the international treaties within the Union.

Safeguard, anti-dumping and countervailing duties shall be calculated using the rates of safeguard, anti-dumping and countervailing duties effective on the day when the goods cross the customs border of the Union, and if no such day has been established, then on the day when illegal movement of goods across the customs border of the Union has been discovered.

In case that determining the customs value of goods and calculating the safeguard, anti-dumping and countervailing duties requires foreign currency to be converted into the currency of a Member State, such conversion shall be

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made at the currency exchange rate effective on the day when the goods crossed the customs border of the Union, and if no such day has been established, then on the day when illegal movement of goods across the customs border of the Union has been discovered.

If the customs authority does not have any accurate data about goods (their nature, name, quantity, origin and/or customs value), the basis for calculating the safeguard, anti-dumping and countervailing duties payable shall be determined on the basis of the data available to the customs authority, and the goods shall be classified with due account for paragraph 3 of Article 20 of this Code.

In case the code of goods in accordance with the Commodity Nomenclature of the Foreign Economic Activity is determined at the level of the grouping with the number of digits less than 10, safeguard, anti-dumping or countervailing duties shall be calculated using the highest rate of safeguard, anti-dumping or countervailing duties corresponding to the goods included into such grouping.

Safeguard, anti-dumping and countervailing duties shall be calculated based on the origin of goods, as confirmed in accordance with Chapter 4 of this Code, and/or other data required to determine the said duties. If the origin of goods and/or other data required to determine the said duties is not confirmed, safeguard, anti-dumping and countervailing duties shall be calculated based on the highest rates of safeguard, anti-dumping and countervailing duties stipulated in the Commodity Nomenclature of Foreign Economic Activity for the goods having the same code, if the goods are classified at the level of 10-digit code, or for the goods that fall within a grouping, if the codes for the goods in accordance with the Commodity

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Nomenclature of Foreign Economic Activity are established at the level of the grouping with the number of digits less than 10 digits.

When accurate data about the goods are established at a later time, safeguard, anti-dumping and countervailing duties shall be calculated based on such accurate data, and the amounts of the safeguard, anti-dumping and countervailing duties paid and/or recovered in excess shall be refunded (offset) and the unpaid amounts shall be recovered in accordance with Articles 76 and 77 of this Code.

6. In case of confiscation or turning of the goods into the property (income) of a Member State in accordance with the legislation of that Member State, detention of goods by the customs authorities in accordance with Chapter 51 of this Code, placement in temporary storage, placement of goods under customs procedures after the fulfilment of the obligation for payment of the safeguard, anti-dumping and countervailing duties and/or after the recovery thereof (in full or in part), the amounts of safeguard, anti-dumping and countervailing duties paid and/or recovered pursuant to this Article shall be refunded (offset) in accordance with Article 76 of this Code.

7. The provisions of paragraph 5 of this Article shall not apply in case of illegal movement of goods across the customs border of the Union accompanied by incorrect customs declaring.

In case of illegal movement of goods across the customs border of the Union accompanied by incorrect customs declaring, the safeguard, anti-dumping and countervailing duties shall be calculated in accordance with this Code. In this case, the safeguard, anti-dumping and countervailing duties actually paid at the time of the customs declaring of the goods shall not be paid / recovered again and the amounts of the safeguard, anti-dumping and

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countervailing duties paid and/or recovered in excess shall be refunded (offset) in accordance with this Code.

Article 73. Fulfilment of Obligation for Payment of Safeguard, Anti-Dumping and Countervailing Duties

1. The obligation for payment of safeguard, anti-dumping and countervailing duties shall be fulfilled by the payer of the safeguard, anti-dumping and countervailing duties, the persons who, together with the payer of the safeguard, anti-dumping and countervailing duties, incur a joint obligation for payment of the safeguard, anti-dumping and countervailing duties under this Code or a subsidiary obligation for payment of safeguard, anti-dumping and countervailing duties if so established by the legislation of the Member States.

The legislation of the Member States may establish a possibility for the obligation for payment of safeguard, anti-dumping and countervailing duties to be also fulfilled by other persons.

The obligation for payment of safeguard, anti-dumping and countervailing duties shall be fulfilled by a customs broker with due account for Article 405 of this Code.

2. The obligation for payment of safeguard, anti-dumping and countervailing duties shall be fulfilled by way of their payment in accordance with the procedure and within the time limits stipulated in Article 74 of this Code in the amounts calculated and payable in accordance with this Code.

The features of the fulfilment of the obligation for payment of safeguard, anti-dumping and countervailing duties in the event of liquidation of a company, termination of activities of a self-employed entrepreneur or

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reorganisation of a company shall be established in the legislation of the Member States.

If the legislation of a Member State establishes a possibility for the obligation for payment of safeguard, anti-dumping and countervailing duties to be fulfilled by way of compensation for the damage caused in the form of unpaid safeguard, anti-dumping and countervailing duties, the features of the fulfilment of such obligation shall be established in the legislation of that Member State.

3. In case of failure to fulfil or improper fulfilment of the obligation for payment of safeguard, anti-dumping and countervailing duties, the customs authority shall send a notice of overdue amounts of safeguard, anti-dumping and countervailing duties in accordance with the procedure and within the time limits stipulated by the legislation of the Member States to the payer of the safeguard, anti-dumping and countervailing duties and to the persons who have a joint obligation for payment of the safeguard, anti-dumping and countervailing duties together with the payer of the safeguard, anti-dumping and countervailing duties under this Code or, if so provided for by the legislation of the Member States, a subsidiary obligation for payment of the safeguard, anti-dumping and countervailing duties, with the exception of the cases provided for by paragraph 4 of this Article and the cases established in the legislation of the Member States in accordance with paragraph 5 of this Article.

The form of the said notice, the procedure for and the period of fulfilment of the requirements provided for therein shall be established in accordance with the legislation of the Member States.

In the cases when safeguard, anti-dumping and countervailing duties are payable in one Member State under paragraph 7 of Article 74 of this

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Code and the recovery of the safeguard, anti-dumping and countervailing duties under paragraph 5 of Article 77 of this Code is carried out by the customs authority of another Member State, the said notice shall be sent by the customs authority which recovers the safeguard, anti-dumping and countervailing duties, after the documents required for the recovery of the customs duties and taxes have been obtained in accordance with the procedure provided for by Annex 1 to this Code.

4. The customs authority shall not send the notice referred to in paragraph 3 of this Article in the following cases:

1) discovery, after the release of goods or, when goods had been released before the declaration for the goods was presented, after sending an electronic document or making relevant notice stipulated in paragraph 17 of Article 120 of this Code, of any instance of non-payment of the customs duties, safeguard, anti-dumping and countervailing duties calculated in one declaration for the goods, with their total amount not exceeding the sum equivalent to 5 Euro at the exchange rate effective on the day when the currency exchange rate was applied for the calculation of the customs duties and taxes under this Code;

2) discovery of any instances of non-payment of customs duties, safeguard, anti-dumping and countervailing duties calculated in one calculation of customs duties and taxes, safeguard, anti-dumping and countervailing duties as indicated in paragraph 4 of Article 52 of the Code in the total amount not exceeding the sum equivalent to 5 Euro at the exchange rate effective on the day when the currency exchange rate was applied for the calculation of the customs duties and taxes under this Code;

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5. The legislation of the Member States may establish any cases other than those indicated in paragraph 4 of this Article when no notice stipulated in paragraph 3 of this Article shall be sent.

6. In the cases referred to in paragraph 4 of this Article the obligation for payment of the safeguard, anti-dumping and countervailing duties shall terminate.

7. In case of failure to fulfil or improper fulfilment of the obligation for payment of safeguard, anti-dumping and countervailing duties within the period stated in the notice submitted in accordance with paragraph 3 of this Article and in the cases stipulated in the legislation of the Member States in accordance with paragraph 5 of this Article, when no such notice shall be sent, the customs authority recovering the safeguard, anti-dumping and countervailing duties shall take steps to recover the safeguard, anti-dumping and countervailing duties in accordance with Article 77 of this Code.

8. The Commission shall have the right to determine features of the fulfilment of the obligation for payment of safeguard, anti-dumping and countervailing duties in the cases when different persons came to incur the obligation for payment of safeguard, anti-dumping and countervailing duties in respect of the same goods under different circumstances and/or more than once.

Article 74. Time Limits of and Procedure for Payment of Safeguard, Anti-Dumping and Countervailing Duties

1. The time limits for payment of safeguard, anti-dumping and countervailing duties shall be established in accordance with paragraph 2 of this Article, Articles 91, 97, 103, 136, 137, 153, 162, 174, 198, 208, 216, 225, 241, 247, 279, 284 and 295 of this Code, unless a different time limit for

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payment of anti-dumping and countervailing duties is provided for by paragraph 3 of this Article.

2. In case of illegal movement of goods across the customs border of the Union, the safeguard, anti-dumping or countervailing duties shall be payable within the time limits specified in Article 56 of this Code for payment of import customs duties.

The time limits for payment of the safeguard, anti-dumping or countervailing duties in respect of the goods which are being/have been placed under a special customs procedure shall be determined 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.

3. In applying the anti-dumping or countervailing duty in accordance with paragraphs 104 and 169 of the Protocol on the Application of Safeguard, Anti-Dumping and Countervailing Measures to Third Countries (Annex 8 to the Union Treaty), the anti-dumping and countervailing duties shall be paid no later than 30 business days after the date when the Commission’s decision on applying the anti-dumping or countervailing measure takes effect.

4. The time limits for payment of customs duties and taxes in respect of the goods for which the features of declaring are established in the legislation of the Member States on customs regulation in accordance with paragraph 8 of Article 104 of this Code shall be determined in the legislation of the Member States.

5. Changing of the time limits for payment of safeguard, anti-dumping and countervailing duties by way of a deferral or an instalment is not allowed.

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6. Failure to fulfil or improper fulfilment of the obligation for payment of safeguard, anti-dumping and countervailing duties within the time limit established in this Code shall entail payment of penalties.

Penalties shall be assessed, paid, recovered and refunded in the Member State in which the safeguard, anti-dumping and countervailing duties are payable under paragraph 7 of this Article, in accordance with the legislation of that Member State.

Penalties shall not be paid when the customs authority recovering the safeguard, anti-dumping and countervailing duties has received a confirmation of the occurrence of the circumstances whereby the obligation for payment of the safeguard, anti-dumping and countervailing duties desists, in accordance with the procedure determined by the Commission in accordance with paragraph 3 of Article 72 of this Code.

7. Safeguard, anti-dumping and countervailing duties shall be payable in the Member State in which the customs duties and taxes are payable under Article 61 of this Code.

8. Safeguard, anti-dumping and countervailing duties shall be paid in the currency of the Member State where the safeguard, anti-dumping and countervailing duties are payable, unless otherwise stipulated by the Union Treaty.

9. Safeguard, anti-dumping and countervailing duties shall be payable to the accounts determined under the Union Treaty.

10. In the cases provided for by the Union Treaty, the amounts of the paid and/or recovered provisional safeguard, provisional anti-dumping and provisional countervailing duties as well as anti-dumping and countervailing duties paid in accordance with the procedure established for the assessment of the relevant types of provisional duties shall be enrolled towards the

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safeguard, anti-dumping and countervailing duties and enrolled to the accounts designated in the Union Treaty for distribution between the Member States in accordance with the procedure established by the Union Treaty.

11. In the cases when interest shall be payable on the amounts of safeguard, anti-dumping and countervailing duties under this Code as if a deferral has been granted in respect of such amounts, such interest shall be assessed and paid in accordance with the procedure determined in Article 60 of this Code for the assessment and payment of interest for a deferral or an instalment for the payment of import customs duties.

Article 75. Guaranteeing the Fulfilment of Obligation for Payment of Safeguard, Anti-Dumping and Countervailing Duties

1. The fulfilment of the obligation for payment of safeguard, anti-dumping and countervailing duties shall be guaranteed in the cases provided for by Articles 120 to 122 of this Code and in the cases determined by the Commission in accordance with subparagraph 2 of paragraph 1 of Article 143 of this Code, unless otherwise established in accordance with those Articles.

The fulfilment of the obligation for payment of safeguard, anti-dumping and countervailing duties shall be guaranteed using the methods and in accordance with the procedure provided for by this Code with regard to guaranteeing the obligation for payment of import customs duties.

2. Should the legislation of the Member States establish in accordance with this Code any cases when no guarantee shall be provided in respect of the fulfilment of the obligation for payment of safeguard, anti-dumping and countervailing duties, such legislation of the Member State may establish the procedure and the conditions subject to which no such guarantee is provided.

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3. If any trade remedies have been introduced in the Union under Article 50 of the Union Treaty in the form of duties, the fulfilment of the obligation for payment of such duties shall be guaranteed in the cases when this Code provides for guaranteeing the obligation for payment of safeguard, anti-dumping and countervailing duties and using the methods and the procedure established in this Code for guaranteeing the fulfilment of the obligation for payment of import customs duties.

4. The amount of the guarantee for the fulfilment of the obligation for payment of safeguard, anti-dumping and countervailing duties shall be determined based on the amounts of the safeguard, anti-dumping and countervailing duties that would be payable when goods are placed under the customs procedure for release for internal consumption, except in the cases when any other amount of guarantee is used to guarantee the fulfilment of the obligation for payment of safeguard, anti-dumping and countervailing duties in accordance with this Article.

If in determining the amount of the guarantee for the fulfilment of the obligation for payment of safeguard, anti-dumping and countervailing duties the exact amount of the safeguard, anti-dumping and countervailing duties payable cannot be established due to lack of accurate data about the goods (nature, name, quantity, origin and/or customs value), such amount of safeguard, anti-dumping and countervailing duties shall be established based on the value of the goods and/or their physical characteristics expressed in physical terms (quantity, mass, volume and other parameters) and the highest rate of safeguard, anti-dumping and countervailing duties that may be established based on the data available, with the procedure for the application of such rates being determined by the Commission.

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5. Where the release of goods involves features provided for by Articles 121 and 122 of this Code, the amount of the guarantee for the fulfilment of the obligation for payment of safeguard, anti-dumping and countervailing duties shall be determined as the sum of the safeguard, anti-dumping and countervailing duties that may be payable in addition based on the results of the customs control or customs expertise review with due account for paragraphs 4 and 6 of this Article.

6. Where the customs value of goods is subject to customs control in order to determine the amount of the guarantee for the fulfilment of the obligation for payment of safeguard, anti-dumping and countervailing duties when the release of goods involves features provided for by Article 121 of this Code, the following may be used, among others:

1) the information on the value of goods of the same class or kind as may be available to the customs authority;

2) the customs value of goods excluding the deductions and rebates claimed, if the customs authority doubts their validity;

3) the customs value of the goods including the amount of potential adjustments to the price actually paid or payable, if the customs authority doubts the validity of the adjustments so claimed.

7. The Commission may establish fixed amounts of the guarantee for the fulfilment of the obligation for payment of safeguard, anti-dumping and countervailing duties for certain goods with due account for the requirements set out in paragraph 4 of this Article.

8. In the cases provided for by the Union Treaty, the guarantee for the fulfilment of the obligation for payment of the anti-dumping duty shall be provided in accordance with the procedure established in this Code in respect of guaranteeing the fulfilment of the obligation for payment of import

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customs duties, in the amount and using the methods established in the Union Treaty.

Upon the occurrence of the circumstances stipulated in the Union Treaty, the guarantee for the fulfilment of the obligation for payment of the anti-dumping duty shall be applied towards payment of the anti-dumping duty and enrolled to the account designated in the Union Treaty for the distribution among the Member States in accordance with the procedure and in the amounts established in the Union Treaty.

9. The fulfilment of the obligation for payment of safeguard, anti-dumping and countervailing duties shall be guaranteed by the persons indicated in paragraph 3 of Article 62 of this Code.

A customs broker may guarantee the fulfilment of the obligation for payment of safeguard, anti-dumping and countervailing duties under this Chapter if the customs broker incurs a joint obligation for payment of the safeguard, anti-dumping and countervailing duties together with the payer of the safeguard, anti-dumping and countervailing duties in accordance with Article 405 of this Code. Where the fulfilment of the obligation for payment of safeguard, anti-dumping and countervailing duties has been guaranteed by the customs broker, such obligation for payment of the customs duties and taxes, upon occurrence of the circumstances provided for under this Code subject to which the obligation for payment of safeguard, anti-dumping and countervailing duties becomes due, shall be fulfilled by the customs broker jointly with their representee, without regard to the provisions of paragraphs 5 and 6 of Article 405 of this Code.

10. A general guarantee for the fulfilment of the obligation for payment of safeguard, anti-dumping and countervailing duties may be used to guarantee the fulfilment of the obligation for payment of safeguard, anti-

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dumping and countervailing duties in the cases and in accordance with the procedure provided for by Article 64 of this Code with regard to guaranteeing the fulfilment of the obligation for payment of customs duties and taxes.

Article 76. Refunding (Offsetting) the Amounts of Safeguard, Anti-Dumping and Countervailing Duties and Cash (Money) Paid as a Guarantee for the Fulfilment of the Obligation for Payment of Safeguard, Anti-Dumping and Countervailing Duties

1. The amounts of the provisional safeguard, provisional anti-dumping and provisional countervailing duties as well as anti-dumping and countervailing duties paid in accordance with the procedure established for the assessment of the relevant types of provisional duties, except for their application towards safeguard, anti-dumping and countervailing duties in accordance with paragraph 10 of Article 74 of this Code, shall be refunded (offset) in the cases determined in the Union Treaty. The above amount shall be refunded (offset) in accordance with the procedure established in the legislation of the Member State in which the provisional safeguard, provisional anti-dumping and provisional countervailing duties as well as anti-dumping and countervailing duties paid in accordance with the procedure established for the assessment of the relevant types of provisional duties, were paid and/or recovered.

2. Safeguard, anti-dumping and countervailing duties paid or recovered in excess shall mean cash (money) paid or recovered as safeguard, anti-dumping and countervailing duties which are identified as specific types and amounts of safeguard, anti-dumping and countervailing duties in respect of specific goods and the amount of which exceeds the amount of the safeguard,

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anti-dumping and countervailing duties payable in accordance with the Union Treaty.

3. The amounts of safeguard, anti-dumping and countervailing duties shall be refunded (offset) under this Article in the following cases:

1) safeguard, anti-dumping and countervailing duties represent safeguard, anti-dumping and countervailing duties paid or recovered in excess in accordance with paragraph 2 of this Article;

2) safeguard, anti-dumping and countervailing duties paid to the accounts determined under the Union Treaty have not been identified as the amounts of safeguard, anti-dumping and countervailing duties in respect of specific goods;

3) the goods have been confiscated or turned into the property (income) of a Member State in accordance with the legislation of that Member State, if the obligation for payment of safeguard, anti-dumping and countervailing duties on these goods was fulfilled earlier;

4) the release of goods in accordance with the customs procedure declared was denied, if the obligation for payment of the safeguard, anti-dumping and countervailing duties commenced due to the registration of the customs declaration or the application for the release of goods before presentation of the declaration for the goods has been fulfilled earlier;

5) the customs declaration was revoked in accordance with Article 113 of this Code and/or the release of goods was cancelled in accordance with paragraph 4 of Article 118 of this Code, provided the obligation for the payment of the safeguard, anti-dumping and countervailing duties commenced due to the registration of the customs declaration has been fulfilled earlier;

6) the cases referred to in Article 242 of this Code;

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7) the cases provided for by the legislation of the Member States that may be related to the application of features of the customs declaring established in the legislation of the Member States on customs regulation in accordance with paragraph 8 of Article 104 of this Code;

8) any other cases stipulated by this Code and/or the international treaties within the Union.

4. Safeguard, anti-dumping and countervailing duties paid and/or recovered in excess shall be refunded (offset) by the customs authority subject to introduction in accordance with the established procedure of the amendments/additions to the data about the calculation of the safeguard, anti-dumping and countervailing duties declared in the declaration for the goods or subject to adjustment in accordance with the established procedure of the data on the safeguard, anti-dumping and countervailing duties so calculated in a customs document referred to in paragraph 4 of Article 52 of this Code and subject to other conditions for refunding (offsetting) the amounts of the safeguard, anti-dumping and countervailing duties paid and/or recovered in excess as may be established in the legislation of the Member State where the safeguard, anti-dumping and countervailing duties were paid and/or recovered.

5. The refunding (offsetting) of the safeguard, anti-dumping and countervailing duties in the cases referred to in subparagraphs 3 to 8 of paragraph 3 of this Article shall be effected after the customs authority has received in accordance with the procedure established under the legislation of the Member States a confirmation of the occurrence of the circumstances entailing the refunding (offsetting) of the amounts of the safeguard, anti-dumping and countervailing duties and subject to other terms for the refunding (offsetting) of the amounts of the safeguard, anti-dumping and

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countervailing duties as may be established in the legislation of the Member State where the safeguard, anti-dumping and countervailing duties were paid and/or recovered.

6. The refunding (offsetting) of the amounts of the safeguard, anti-dumping and countervailing duties shall be effected in accordance with the procedure and within the time limits established by the legislation of the Member State where such safeguard, anti-dumping and countervailing duties were paid and/or recovered, with due account for the provisions of the Union Treaty.

7. The refunding (offsetting) of the cash (money) provided as a guarantee for the fulfilment of the obligation for payment of the safeguard, anti-dumping and countervailing duties shall be effected by the customs authority of the Member State where such guarantee has been provided, in accordance with the procedure and within the time limits established by the legislation of that Member State.

8. The amounts of cash (money) provided under the Union Treaty as a guarantee for the fulfilment of the obligation for payment of the anti-dumping duty, except for the application of the anti-dumping duty in accordance with the second indent of paragraph 8 of Article 75 of this Code, shall be refunded (offset) by the customs authority of the Member State where such guarantee has been provided, in accordance with the procedure and within the time limits established by the legislation of that Member State.

9. The refunding (offsetting) of the cash (money) provided as a guarantee for the fulfilment of the obligation for payment of the safeguard, anti-dumping and countervailing duties shall be effected in the following cases:

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1) the obligation for payment of the safeguard, anti-dumping and countervailing duties the fulfilment of which has been guaranteed by cash (money) provided as a guarantee for the fulfilment of the obligation for payment of the safeguard, anti-dumping and countervailing duties has been fulfilled in full, has desisted or has never commenced;

2) a guarantee for the fulfilment of the obligation for payment of the safeguard, anti-dumping and countervailing duties has been provided in any other manner instead of the cash (money) paid as a guarantee for the fulfilment of the obligation for payment of safeguard, anti-dumping and countervailing duties.

10. If the payer has any outstanding obligation for payment of customs duties and taxes, safeguard, anti-dumping and countervailing duties, penalties or interest that has not been fulfilled (in full or in part) when due, the amounts of the safeguard, anti-dumping and countervailing duties and cash (money) provided as a guarantee for the fulfilment of the obligation for payment of safeguard, anti-dumping and countervailing duties amounting to such outstanding obligation shall not be refunded.

The amounts of the safeguard, anti-dumping and countervailing duties and cash (money) provided as a guarantee for the fulfilment of the obligation for payment of safeguard, anti-dumping and countervailing duties shall not be offset, except for application for such amounts towards payment of the anti-dumping duty in accordance with the second indent of paragraph 8 of Article 75 of this Code, if the payer has an outstanding obligation for payment of customs duties and taxes, safeguard, anti-dumping and countervailing duties, penalties or interest that has not been fulfilled (in full or in part) when due, except that such amounts of the safeguard, anti-

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dumping and countervailing duties may be applied towards the fulfilment of the said obligation.

The legislation of the Member States may establish any other cases when the amounts of the safeguard, anti-dumping and countervailing duties shall not be refunded (offset).

Article 77. Recovery of Safeguard, Anti-Dumping and Countervailing Duties

1. In the cases referred to in paragraph 7 of Article 73 of this Code, the customs authority shall take measures to recover the safeguard, anti-dumping and countervailing duties. Safeguard, anti-dumping and countervailing duties shall be recovered with the application of the provisions of Chapter 11 of this Code concerning the recovery of import customs duties, with due account for the features set out in this Article.

2. Measures for the recovery of safeguard, anti-dumping and countervailing duties include the measures referred to in paragraph 2 of Article 68 of this Code, taken for the recovery of customs duties and taxes.

3. In addition to the measures referred to in paragraph 2 of Article 68 of this Code, the legislation of the Member States may establish such measure for the recovery of the safeguard, anti-dumping and countervailing duties as levying execution on the goods in respect of which no safeguard, anti-dumping and countervailing duties have been paid and any other measures for the recovery of safeguard, anti-dumping and countervailing duties.

The levying of execution on the goods in respect of which no safeguard, anti-dumping and countervailing duties were paid shall have the obligation for payment of the safeguard, anti-dumping and countervailing duties in respect of such goods desist.

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4. No measures shall be taken for the recovery of safeguard, anti-dumping and countervailing duties in the following cases:

1) the time limit for the recovery of unpaid safeguard, anti-dumping and countervailing duties established in the legislation of the Member State whose customs authority recovers the safeguard, anti-dumping and countervailing duties has expired;

2) the obligation for payment of the safeguard, anti-dumping and countervailing duties has desisted because the safeguard, anti-dumping and countervailing duties have been paid or because of any other circumstances provided for by paragraph 2 of Article 72 of this Code;

3) the obligation for payment of the safeguard, anti-dumping and countervailing duties has desisted because of the application of the measures for the recovery of the safeguard, anti-dumping and countervailing duties established under paragraph 3 of this Article;

4) the amounts of safeguard, anti-dumping and countervailing duties, the recovery of which proved impossible, in accordance with the legislation of the Member State, the customs authority of which carried out the recovery of these amounts, are recognised as non-recoverable;

5) other cases established by the Commission.

5. Safeguard, anti-dumping and countervailing duties shall be recovered by the customs authority, which recovers customs duties and taxes in accordance with Article 69 of this Code, with due account for the features established in this paragraph.

Where any guarantee for the fulfilment of the obligation for payment of the safeguard, anti-dumping and countervailing duties was provided when goods were carried/transported under the customs procedure for transit, the safeguard, anti-dumping and countervailing duties, which were not paid upon

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the occurrence of the circumstance referred to in paragraph 5 of Article 153 of this Code, shall be recovered by the customs authority designated in the customs legislation of the Member State whose customs authority received the guarantee for the fulfilment of the obligation for payment of safeguard, anti-dumping and countervailing duties, out of the amount of such guarantee.

Safeguard, anti-dumping or countervailing duties which were not paid upon the occurrence of the circumstance referred to in paragraph 5 of Article 153 of this Code, shall also be recovered out of the guarantee for the fulfilment of the obligation for payment of customs duties and taxes by the customs authority designated in the customs legislation of the Member State whose customs authority has received such guarantee, provided the obligation for payment of customs duties and taxes that was guaranteed has been fulfilled in full.

If an authorised economic operator or a customs carrier acts as a declarant of goods during their transportation (shipment) in accordance with the customs procedure for transit, then the safeguard, anti-dumping and countervailing duties not paid upon the occurrence of the circumstance referred to in paragraph 5 of Article 153 this Code shall be recovered by the customs authority designated in the customs legislation of the Member State whose customs authority included the person acting as the declarant of the goods placed under the customs procedure for transit in the register of authorised economic operators or in the register of customs carriers.

The communications between the customs authorities in recovering the safeguard, anti-dumping and countervailing duties under indents two to four of this paragraph and transfer the amounts of the safeguard, anti-dumping and countervailing duties so recovered to the Member State where the safeguard, anti-dumping and countervailing duties are payable shall be effected in

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accordance with the procedure provided for by Annex 1 to this Code and where not covered in the said Annex, in accordance with the procedure to be established by the Commission.

6. The amounts of the safeguard, anti-dumping and countervailing duties, penalties and interest the recovery of which proved impossible shall be recognised as unrecoverable and shall be written off in accordance with the procedure and on the grounds established in the legislation of the Member State whose customs authority was recovering those amounts.

SECTION III
CUSTOMS OPERATIONS AND PERSONS PERFORMING CUSTOMS OPERATIONS

CHAPTER 13
General Provisions on Customs Operations and the Persons Performing Customs Operations

Article 78. Procedure for Performing Customs Operations

1. Customs operations and the procedure for their performance shall be established in this Code and other treaties and acts on customs regulation, and where not covered by this Code, in other treaties and acts on customs regulation, or, if so provided in the treaties and acts on customs regulation, in accordance with the legislation of the Member States on customs regulation.

The technology for performance of customs operations shall be established in accordance with the legislation of the Member States on customs regulation.

2. The procedure and the technology for performance of customs operations shall be determined depending on the categories of goods being

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moved across the customs border of the Union, the means of transport used for transportation (shipment) of the goods, the persons moving the goods across the customs border of the Union, the features of the customs declaring and release of the goods as well as the customs procedures such goods are placed under.

The procedure and the technology for performance of customs operations as may be determined by the customs legislation of the Member State must not result in complete or partial inapplicability of the customs tariff regulatory measures, prohibitions and restrictions and trade remedies.

3. Customs operations shall be performed irrespective of the origin of goods, the country of departure and the country of destination of the goods.

4. The requirements of the customs authorities in performing customs operations must be reasonable and must be limited to the requirements necessary to ensure the compliance with the treaties and acts on customs regulation and the legislation of the Member States on customs regulation.

Article 79. Place and Time of Performance of Customs Operations by Customs Authorities

1. Customs operations shall be performed by the customs authorities in places of their location and during their working hours.

2. In the cases stipulated by this Code and/or legislation of the Member States on customs regulation, at a well-grounded request of the interested person, certain customs operations may be performed by the customs authorities outside the place of location and/or outside the working hours of the customs authorities.

Article 80. Documents and/or Data Required for Performance of Customs Operations

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1. The persons designated in this Code must present the documents and/or data required under this Code for performance of customs operations to the customs authorities.

The customs authorities may require that the persons designated in this Code present only the documents and/or data which are required to ensure the compliance with treaties and acts on customs regulation, legislation of the Member States on customs regulation and the legislation of the Member States the observance of which is controlled by the customs authorities, which documents and/or information shall be presented pursuant to this Code.

2. The documents and/or data required for performing customs operations may be not presented in carrying out such operations, if the data of such documents and/or the data contained therein and/or any other data required for the customs authorities to perform customs operations may be obtained by the customs authorities from the information systems of the customs authorities and from the information systems of state authorities/organisations of the Member States as part of the communications between the customs authorities and the state authorities/organisations of the Member States. In this case, the persons designated in this Code shall indicate the data about this documents and/or about the data contained in the customs declaration or submit them to the customs authorities in any other way in accordance with this Code.

For the purpose of implementing the provisions of this paragraph, the information about the possibility for the customs authorities to obtain the data of the documents required for the performance of the customs operations and/or the data contained in such documents and/or any other data required for the customs authorities to perform customs operations from the

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information systems of the customs authorities and from the information systems of the state authorities/organisations of the Member States as part of their communications shall be made publicly available by means of publishing the information on the official web sites of the customs authorities and/or its distribution in any other way.

3. The list of documents and/or data required for performing customs operations and the method and time limits for the provision thereof shall be established in accordance with this Code.

4. The contents of the data that the customs authorities may obtain from the information systems of the customs authorities and state authorities/organisations of the Member States as part of their communications and the procedure for obtaining such data shall be determined by the Commission and, where communications take place between the customs authority and state authorities/organisations of the same Member State, shall be established in accordance with the legislation of that Member State.

5. The customs authorities may not refuse to accept the documents because of any misprints or grammatical errors therein that do not change the data which are contained in the documents and influence the decisions taken by the customs authority.

6. The documents required for performance of customs operations shall be presented in the form of electronic documents or hard copy documents. Copies (among others, hard copies of electronic documents) of the said documents may be provided, unless the Union Treaty, treaties and acts on customs regulation and acts and/or international treaties of the Union with a third party establish mandatory presentation of the originals of such documents.

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7. The documents presented to the customs authorities for performance of customs operations may be prepared in the official languages of the Member States or in foreign languages.

The customs authority may request for a translation of the data contained in the documents required for performing customs operations which have been executed in a language other than the official language of the Member State with whose customs authority such documents are lodged.

8. Customs documents prepared and applied in Non-Member States may be used for performing customs operations in accordance with this Code and the international treaties of the Member States with a third party.

Article 81. Priority Procedure for Performance of Customs Operations in Respect of Certain Categories of Goods

1. Customs operations in respect of the goods required for mitigation of impact of natural disasters and natural and man-made emergency situations, the military products required for peacekeeping actions or military exercise, the perishable goods, and in respect of animals, radioactive materials, explosives, international postal items, urgent cargo, the goods to be exhibited at international exhibition events, humanitarian and technical aid, messages and materials for mass media, spare parts, engines, consumables, equipment and tools required for repair and/or maintenance of the safe operation of vehicles for international transportation, currency of the Member States, foreign currency and other currency assets, precious metals, including gold, imported by national/central banks of the Member States and the branches thereof and other similar goods shall be carried out using priority procedure.

2. The Commission may determine any other goods in respect of which customs operations are performed using the priority procedure.

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3. For the purposes of application of this Article, the list of categories of perishable goods shall be established by the Commission, and until such time as it is established by the Commission, by the legislation of the Member States.

Article 82. Performance of Customs Operations by Customs Authorities and Persons

1. Customs operations shall be performed by the customs authorities, declarants, carriers, persons having authority in respect of the goods and other interested persons.

2. Customs operations on behalf of the customs authorities shall be performed by officers of the customs authorities authorised to perform such customs operations in accordance with their official/functional responsibilities.

3. Certain customs operations may be performed by the customs authorities using the information system of the customs authorities without the participation of customs officers.

The procedure for the customs authorities to perform customs operations using the customs information system without the participation of customs officials shall be determined by the Commission, and until such time as it is determined by the Commission, in accordance with the legislation of the Member States.

4. Declarants, carriers, persons having authority in respect of goods and other interested persons shall perform customs operations directly or through employees employed by such persons.

Customs operations on behalf of the declarant, the carrier, the person having authority in respect of goods and other interested person may be

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performed by a customs broker and, in the cases stipulated in this Code, by any other persons acting on behalf of such persons.

Article 83. The Declarant

1. The following persons may act as declarants of the goods placed under customs procedures:

1) a person of a Member State

who is a party to a transaction with a foreign person based on which the goods are moved across the customs border of the Union;

in whose name and/or on whose behalf the transaction referred to in the second indent of this subparagraph has been concluded;

who have the right to possess, use and/or dispose of the goods, if such goods are moved across the customs border of the Union other than as part of the transaction to which a foreign person is a party;

who is a party to the transaction concluded with a foreign person or a person of a Member State in respect of the foreign goods staying in the customs territory of the Union;

who is a forwarding agent, if the customs procedure for transit is declared;

2) a foreign person:

who is an organisation having a representative office or a branch established and/or registered in the Member State in the appropriate manner, when customs procedures are declared only in respect of the goods moved for internal needs of such representative office or branch;

who is the owner of the goods, where the goods are moved across the customs border of the Union other than as part of the transaction between the foreign person and a person of a Member State;

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who has the right to possess and use the goods, where the goods are moved across the customs border of the Union other than as part of the transaction between the foreign person and a person of a Member State, if a customs procedure for customs warehouse, a customs procedure for temporary admission, a customs procedure for re-exportation or a special customs procedure is declared;

3) diplomatic missions, consulates, state missions to international organisations, international organisations and their missions, other organisations and their missions located in the customs territory of the Union;

4) the carrier, among others, the customs carrier, if a customs procedure for transit is declared;

5) a foreign person who has been issued, in accordance with an international treaty concluded by the Member State with a third party, a document provided for by such international treaty granting such person the right to export the goods staying in the customs territory of the Union from the customs territory of the Union, if a customs procedure for customs warehouse, a customs procedure for re-exportation or a customs procedure for exportation is declared.

2. The legislation of the Member States may establish that acting as the declarant may be a person of a Member State who is a party to a transaction concluded between persons of the same Member State based on which the goods are exported from the customs territory of the Union.

3. The legislation of the Member States may establish any cases and conditions other than those stipulated in the second indent of subparagraph 2 of paragraph 1 of this Article whereby a foreign person having a branch registered in the territory of a Member State in accordance with the procedure

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established in the tax legislation of that Member State may act as the declarant of goods.

4. The Commission may determine the cases where a foreign person referred to in the third indent of subparagraph 2 of paragraph 1 of this Article may not act as the declarant of goods.

5. The additional terms and conditions subject to which the persons referred to in paragraph 1 of this Article may act as the declarants of goods placed under certain customs procedures as well as any other persons and the conditions subject to which such persons may act as declarants of the said goods shall be established in this Code. The additional terms and conditions subject to which the persons referred to in paragraph 1 of this Article may act as the declarants of goods placed under a special customs procedure as well as any other persons and the conditions subject to which such persons may act as declarants of the said goods shall be determined by the Commission and established in the legislation of the Member States in the cases stipulated by the Commission.

6. Acting as the declarants of goods subject to customs declaring and/or release without being placed under customs procedures as provided for by this Code may be the persons indicated in paragraphs 6 to 8 of Article 260, paragraph 2 of Article 278 and paragraph 8 of Article 281 of this Code.

Article 84. Rights, Obligations and Liability of the Declarant

1. The declarant shall have the right to:

1) inspect and measure the goods remaining under the customs control and carry out cargo handling operations therewith;

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2) take samples and/or specimens of the goods remaining under the customs control with the permission of the customs authority issued in accordance with Article 17 of this Code;

3) be present when customs officials carry out customs control in the form of customs inspection or customs examination and when those officials take samples and/or specimens of the goods;

4) get familiarised with the results of analyses of the samples and/or specimens of the goods they declare, as may be available to the customs authorities;

5) appeal the decisions, actions/omissions of the customs authorities and their officials;

6) engage experts to clarify the data on the goods they declare;

7) enjoy any other rights provided in this Code.

2. The declarant must:

1) carry out the customs declaring of the goods;

2) present the documents confirming the data declared in the customs declaration to the customs authority in the cases established in this Code;

3) present the declared goods in the cases established in this Code or at the request of the customs authority;

4) pay customs payments, safeguard, anti-dumping and countervailing duties and/or guarantee the fulfilment of the obligation for payment thereof in accordance with this Code;

5) observe the terms of use of the goods in accordance with the customs procedure or the terms established for use of certain categories of goods not subject to placement under customs procedures in accordance with this Code;

6) comply with other requirements provided for by this Code.

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3. The declarant shall be liable under the legislation of the Member States for failure to fulfil the obligations provided for by paragraph 2 of this Article, for declaring incorrect data in the customs declaration and for presentation to a customs broker of invalid documents, including forged documents and/or documents containing knowingly incorrect/false data.

Article 85. Presence of Interested Persons During Performance of Customs Operations

1. Interested persons may be present during the performance of the customs operations.

2. At a request of the customs authority, interested persons must be present during the performance of the customs operations in order to assist the customs authorities in performing of such operations.

Article 86. Performing of Customs Operations In Respect of Goods Illegally Moved Across the Customs Border of the Union

The legislation of the Member States on customs regulation may provide for a possibility of customs declaring, performing of other customs operations and paying customs duties, taxes and safeguard, anti-dumping and countervailing duties in respect of goods which were illegally moved across the customs border of the Union or which were not released by the customs authorities in accordance with this Code thus resulting in the failure to pay the customs duties, taxes or failure to observe the prohibitions and restrictions and trade remedies and which were found by the customs authorities with the persons who obtained those goods in the customs territory of the Union.

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CHAPTER 14
Entry of Goods into the Customs Territory of the Union and Customs Operations Related Thereto

Article 87. Entry of Goods into the Customs Territory of the Union

1. After crossing the customs border of the Union, the goods must be delivered by the carrier or the person moving the goods for personal use to the point of entry or any other places referred to in paragraph 3 of Article 10 of this Code. Neither damaged packaging, nor any changed, deleted, destroyed, damaged nor replaced seals, stamps and other means of identification shall be allowed.

2. If after the goods have crossed the customs border of the Union their delivery to the point of entry or any other places indicated in paragraph 3 of Article 10 of this Code is suspended, and if a vessel or an aircraft makes an emergency stop or landing in the customs territory of the Union because of an accident, force majeure or any other circumstances preventing the delivery of goods, stopping or landing in appropriate places, the carrier and the person moving the goods for personal use must take all measures to ensure safety of the goods, immediately inform the nearest customs authority about such circumstances and about the place of location of the goods, and if a vehicle is damaged, transport the goods or arrange their transportation (shipment) to the nearest customs authority or another place designated by the customs authority.

The costs incurred by the carrier or any other persons in connection with the observance of the requirements set out in this paragraph shall not be refunded by the customs authorities.

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3. After the goods have been delivered to the point of entry or any other places referred to in paragraph 3 of Article 10 of this Code, the goods must remain in the customs control area, except for the goods carried by vessels.

4. The provisions of Articles 88 to 91 of this Code shall not apply to goods for personal use which are imported into the customs territory of the Union by physical persons.

Customs operations in respect of goods for personal use imported into the customs territory of the Union by physical persons after their entry into the customs territory of the Union shall be performed in accordance with Chapter 37 of this Code.

5. The provisions of this Chapter shall not apply to:

1) goods carried on board vessels and aircraft that cross the customs territory of the Union without calling at the port or landing at the airport located in the customs territory of the Union;

2) Union goods and foreign goods referred to in paragraph 4 of Article 302 of this Code which are carried from one part of the customs territory of the Union to another part of the customs territory of the Union through the territory of Non-Member States and/or by sea without stopping in the territory of the Non-Member State or without calling at a port of the Non-Member State;

3) goods carried by means of pipeline transportation or power transmission lines.

Article 88. Customs Operations Related to Entry of Goods Into the Customs Territory of the Union and the Procedure for Performance of Such Customs Operations

1. The carrier shall notify the customs authority of the entry of goods into the customs territory of the Union by way of presenting the documents

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and the data provided for by Article 89 of this Code depending on the means of transport used for transportation (shipment) of the goods, or by way of presenting a document containing the data on the registration number of the preliminary information submitted as an electronic document, within the following time limits:

1) for the goods carried by road transport, within 1 hour after the goods have been delivered to the point of entry, and if the goods have been delivered to the point of entry outside the working hours of the customs authority, within 1 hour after the commencement of the working hours of the customs authority;

2) for the goods carried by water, air or rail transport, within the time limit determined by the technological process (timetable) of a port, airport or railway station for international carriage, or within other time limit stipulated by the legislation of the Member States on customs regulation.

2. On behalf of the carrier, the documents and the data referred to in paragraph 1 of this Article may be presented by the customs broker or any other persons acting on the instructions of the carrier, if not prohibited by the legislation of the Member States.

3. When documents are presented in any language other than the official language of the Member State into the territory of which the goods were brought, the translation of the data contained in such documents shall be arranged by the carrier or any other interested person.

4. The date and time of the notice of the entry of goods into the customs territory of the Union shall be recorded by the customs authority in accordance with the procedure established in the legislation of the Member States on customs regulation.

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5. Within 3 working hours of the customs authority from the time of the notification of the entry, unless any other time limit is established in the legislation of the Member States on customs regulation in respect of the goods carried by water, air and rail transport or in respect of international postal items, the carrier or any other persons referred to in Article 83 of this Code must perform one of the customs operations related to:

1) placement of goods in temporary storage;

2) transportation (shipment) of goods from the points of entry to the point of temporary storage in accordance with the procedure established in the legislation of the Member States on customs regulation;

3) customs declaring of goods;

4) placement of the goods under the customs procedure for free customs zone in the territory of the port FEZ or logistics FEZ;

5) export of goods from the customs territory of the Union.

6. Provisions of paragraph 5 of this Article shall not apply to the following goods brought into the customs territory of the Union:

1) the goods that in accordance with paragraph 1 of Article 12 of this Code must be immediately exported from the customs territory of the Union;

2) the goods on board vessels and aircraft which are not to be unloaded in the customs territory of the Union from such vessels and aircraft;

3) the goods transhipped from one aircraft to another, which are to be exported from the customs territory of the Union;

4) the Union goods and foreign goods referred to in paragraph 4 of Article 302 of this Code which are placed under the customs procedure for transit during their transportation from one part of the customs territory of the Union to another part of the customs territory of the Union through the territories of non-Member States of the Union and/or by sea;

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5) Union goods and foreign goods carried on board vessels and aircraft from one part of the customs territory of the Union to another part of the customs territory of the Union through the territories of non-Member States of the Union in the cases provided for by subparagraph 1 of paragraph 5 of Article 302 of this Code which entered the customs territory of the Union after an emergency landing of the aircraft in the territory of a non-Member State of the Union or after a call of the vessel at a port of a non-Member State of the Union as a result of an accident, force majeure or other circumstances;

6) Union goods referred to in subparagraphs 2 to 4 of paragraph 5 of Article 302 of this Code;

7) the goods indicated in Article 301 of this Code.

7. If the customs authority registers the customs declaration within the time limit specified in the first indent of paragraph 5 of this Article, the persons referred to in Article 83 of this Code must perform the customs operations related to the placement of the goods in temporary storage within 3 working hours of the customs authority from the receipt of:

a permission of the customs authority to revoke the customs declaration in accordance with Article 113 of the this Code;

a decision of the customs authority to suspend the time limits for the release of goods in accordance with paragraphs 4 to 8 of Article 119 of this Code;

a decision of the customs authority to suspend the time limit for the release of goods in accordance with Article 124 of this Code;

a refusal to release the goods in accordance with Article 125 of this Code.

The legislation of the Member States on customs regulation may establish any other time limits for the performance of the customs operations

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related to the placement of goods in temporary storage upon the occurrence of the said circumstances and/or provide for performance of other customs operations upon the occurrence of such circumstances.

8. In case of a refusal to release the goods in accordance with subparagraph 8 of paragraph 1 of Article 125 of this Code, the declarant must perform customs operations related to the customs declaring of goods, placement of goods in temporary storage or their export from the customs territory of the Union, provided the goods did not leave the point of entry, within 3 working hours of the customs authority from the receipt of the refusal to release of the goods.

The legislation of the Member States on customs regulation may establish any other time limits for performance of the said customs operations and/or provide for performance of other customs operations in case of a refusal to release the goods in accordance with subparagraph 8 of paragraph 1 of Article 125 of this Code.

9. Goods placed in temporary storage at the point of entry shall be kept in the places of temporary storage at the point of entry, or, if so provided for by the legislation of the Member States on customs regulation, in any other places of temporary storage.

If temporary storage of goods will take place at the place of temporary storage located other than at the point of entry, foreign goods shall be conveyed from the point of entry to such place of temporary storage in accordance with the customs procedure for transit, or, if so established in the legislation of the Member States on customs regulation, without their placement under the customs procedure for transit in the cases and in accordance with the procedure established in such legislation.

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10. The goods in respect of which within the time limits established in paragraphs 5, 7 and the first indent of paragraph 8 of this Article or established in the legislation of the Member States in accordance with the sixth indent of paragraph 7 and the second indent of paragraph 8 of this Article the customs operations prescribed in those paragraphs or the customs operations established in the legislation of the Member States in accordance with the sixth indent of paragraph 7 and second indent of paragraph 8 of this Article were not performed, shall be detained by the customs authorities in accordance with Chapter 51 of this Code.

Article 89. Documents and Data to Be Presented When Notifying the Customs Authority of the Entry of Goods into the Customs Territory of the Union

1. When notifying the customs authority of the entry of goods into the customs territory of the Union, the carrier shall present the following documents and data:

1) for international road carriage:

the documents for the vehicles for international transportation;

transport (shipping) documents;

documents accompanying international postal items during their transportation, as defined in the regulations of the Universal Postal Union;

commercial documents for the transported goods available to the carrier;

data about:

the state of registration of a vehicle for international transportation;

the carrier of the goods (name and address);

the country of departure and the country of destination of goods (name);

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the sender and the recipient of the goods (names and addresses);

the seller and the buyer of goods in accordance with the commercial documents available to the carrier;

the number of pieces of freight, their marking and types of packaging of the goods;

the goods (names and codes of the goods in accordance with the Harmonised Commodity Description and Coding System or Commodity Nomenclature of the Foreign Economic Activity at the level of at least the first 6 digits);

gross weight of the goods (in kilograms) or volume of the goods (in cubic metres);

availability/absence of any goods the import of which into the customs territory of the Union is prohibited or restricted;

place and date of the execution of the international consignment note;

container identification numbers;

2) for international water carriage:

general declaration;

cargo declaration;

ship stores declaration;

declaration of the crew’s personal effects;

crew list;

list of passengers;

transport (shipping) documents if the data about the goods as provided for by this subparagraph is not included in the cargo declaration;

documents accompanying international postal items during their transportation, as defined in the regulations of the Universal Postal Union;

data about:

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the registration of the vessel and its nationality;

the vessel (name and description);

the captain of the vessel (name);

vessel’s agent (name and address);

passengers on board the vessel (number, last name, first name, citizenship/patriality, date and place of birth, ports of embarkation and disembarkation);

the number and members of the crew of the vessel;

the vessel’s port of departure and port of call (name);

the number of pieces of freight, their marking and types of packaging of the goods;

the goods (name, total quantity and description);

port of loading and the port of discharge of the goods (names);

number of transport (shipping) documents for the goods to be unloaded in the port in question;

the ports of unloading of the goods remaining on board (names);

the original ports of departure of the goods (names);

ship’s stores kept on board (name and quantity)

availability/absence of any international postal items on board the vessel;

availability/absence of any pharmaceutical products on board the vessel which contain narcotic and potent drugs and psychotropic and poisonous substances;

availability/absence of dangerous goods on board the vessel, including weapons and ammunition;

container identification numbers;

3) for international air carriage:

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standard carrier’s document established in international civil aviation treaties (general declaration);

a document containing the data about the goods carried on board the aircraft (cargo statement);

a document containing data about aircraft stores;

transport (shipping) documents;

a document containing the data about the passengers transported on board the aircraft and their luggage (passenger list);

documents accompanying international postal items during their transportation, as defined in the regulations of the Universal Postal Union;

commercial documents for the transported goods available to the carrier;

data about:

nationality signs and registration signs of the aircraft;

flight number, flight route, point of departure and point of arrival of the aircraft;

aircraft operator (name);

the number and members of the crew of the vessel;

passengers on board the aircraft (number, names and initials, names of the points of embarkation and disembarkation);

the goods (name);

airway bill number, the number of places under each airway bill;

the point of loading and the point of discharge of the goods (names);

the amount of aircraft stores loaded to or unloaded from the aircraft;

availability/absence of any international postal items on board the vessel;

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availability/absence on board the aircraft of any goods the import of which into the customs territory of the Union is prohibited or restricted, any pharmaceuticals containing narcotic or potent drugs and psychotropic and poisonous substances, weapons or ammunition;

container identification numbers;

4) for international railway carriage:

transport (shipping) documents;

transfer statement for the rolling stock;

a document containing data about stores;

documents accompanying international postal items during their transportation, as defined in the regulations of the Universal Postal Union;

commercial documents for the transported goods available to the carrier;

data about:

the sender and the recipient of the goods (names and addresses);

the station of departure and the station of destination of the goods (names);

the number of pieces of freight, their marking and types of packaging of the goods;

the goods (names and codes of the goods in accordance with the Harmonised Commodity Description and Coding System or the Commodity Nomenclature of Foreign Economic Activity at the level of at least the first 6 digits);

gross weight of the goods (in kilograms);

container identification numbers.

2. Regardless of the means of transport used for the transportation (shipment) of the goods, in notifying the customs authority of the entry of the

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goods into the customs territory of the Union by providing documents and data set out in this Article, the carrier shall present:

1) the documents and/or data confirming the compliance with prohibitions and restrictions in accordance with Article 7 of this Code;

2) the data on registration of the preliminary information with the indication of the registration number of the preliminary information, if any preliminary information was presented to the customs authority in respect of the goods brought into the customs territory of the Union in accordance with Article 11 of this Code;

3) the transit declaration for the Union goods that arrived to the customs territory of the Union and the foreign goods specified in paragraph 4 of Article 302 of this Code, which have been placed under the customs procedure for transit for their transportation (shipment) through the territory of non-Member States of the Union and/or by sea.

3. If the data to be presented in accordance with paragraphs 1 and 2 of this Article is not included in the documents presented by the carrier, or the documents confirming the compliance with prohibitions and restrictions are not presented in accordance with paragraph 2 of Article 80 of this Code, the carrier must present any other documents containing the missing data or declare the missing data n and/or the data about the document so omitted by way of lodging a statement prepared in any format.

4. When notifying the customs authority of the entry of any international postal items into the customs territory of the Union, such the carrier shall present in respect of such international postal items the documents accompanying the international postal items during their transportation as defined in the regulations of the Universal Postal Union, and

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the data in accordance with paragraphs 1 and 2 of article 286 of the this Code.

5. Depending on the mode of transport used for the transportation (shipment) of goods, the Commission shall have the right to determine the features of the notification of the entry of goods into the customs territory of the Union for the customs authority, when goods are carried across the customs border of the Union at regular intervals, using the same vehicle for international transportation within a defined period.

Article 90 Unloading, Reloading/Transhipment of Goods and Other Cargo Handling Operations with Goods, as well as Replacement of Vehicles for International Transportation at Point of Entry

1. Unloading, reloading/transhipment of goods and other cargo handling operations with goods as well as replacement of vehicles for international transportation that delivered the goods to the customs territory of the Union with other vehicles may take place at the point of entry.

2. Unloading, reloading/transhipment of goods and other cargo handling operations with goods as well as replacement of vehicles for international transportation that delivered the goods to the customs territory of the Union with other vehicles shall take place during the working hours of the customs authority at the places designated for these purposes with the permission of the customs authority issued at a request of the interested party, and, in the cases provided for by the legislation of the Member States on customs regulation and/or the international treaties concluded between the Member States and a third party, after the customs authority has been notified electronically or in writing.

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3. In the event of an accident, force majeure or other circumstances which have arisen at the point of entry, the unloading, reloading/transhipment of goods and other cargo handling operations with the goods, as well as the replacement of vehicles for international transportation which brought the goods into the customs territory of the Union with any other vehicles, may be carried out without any permission from or notification to the customs authority as indicated in paragraph 2 of this Article, if refraining from such operations may result in permanent loss and/or destruction of the goods. In this case, the person who has carried out such operations shall notify the customs authority of their being so performed not later than 2 hours after such operations were performed.

Article 91. Commencement and Desistance of the Obligation for Payment of Import Customs Duties and Taxes and Safeguard, Anti-Dumping and Countervailing Duties upon Entry of Goods into the Customs Territory of the Union, the Time Limits for Payment and the Calculation Thereof

1. When goods are entering the customs territory of the Union, the carrier’s obligation for payment of import customs duties and taxes and safeguard, anti-dumping and countervailing duties shall commence after the goods have crossed the customs border of the Union.

2. When goods are entering the customs territory of the Union, the carrier’s obligation for payment of import customs duties and taxes and safeguard, anti-dumping and countervailing duties shall desist upon the occurrence of the following circumstances:

1) delivery of the goods to the point of entry and their placement in temporary storage or release by the customs authority at the point of entry;

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2) departure of the goods from the customs territory of the Union, provided upon their entry into the customs territory of the Union such goods did not leave the point where the goods are moved across the customs border of the Union;

3) the placement of goods under customs procedures applicable to foreign goods upon the occurrence of the circumstances referred to in paragraph 4 of this Article;

4) fulfilment of the obligation for payment import customs duties and taxes and safeguard, anti-dumping, and countervailing duties and/or their recovery in the amounts calculated and payable in accordance with paragraph 5 of this Article;

5) recognition by the customs authority, in accordance with the legislation of the Member States on customs regulation, of the fact of the destruction and/or permanent loss of the foreign goods by an accident or the force majeure or the fact of permanent loss of these goods as a result of the natural wastage at the normal conditions of the transportation (shipment) and/or storage, except when, in accordance with this Code with respect to such foreign goods, the term of payment of import customs duties and taxes and safeguard, anti-dumping and countervailing duties occurred prior to such destruction or permanent loss;

6) confiscation or turning of the goods into the property (income) of a Member State in accordance with the legislation of that Member State;

7) detention of the goods by the customs authority in accordance with Chapter 51 of this Code;

8) placement for temporary storage or placement under one of customs procedures of goods that were seized or arrested during an inspection of a report of a crime, during criminal proceedings or administrative proceedings

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(an administrative process), and in whose respect a decision to return them was taken, unless those goods were released earlier.

3. The obligation for payment of import customs duties and taxes, safeguard, anti-dumping, and countervailing duties shall be fulfilled upon occurrence of the circumstances specified in paragraph 4 of this Article.

4. Import customs duties and taxes, and safeguard, anti-dumping and countervailing duties shall be paid within the following term and upon the occurrence of the following circumstances:

1) when goods have not been delivered to the point of entry, the day when the goods cross the customs border of the Union, and if such day has not been established, the day when failure to deliver the goods to the point of entry was discovered;

2) when goods have been lost at the point of entry, except for destruction and/or permanent loss by an accident or force majeure or permanent loss of these goods as a result of the natural wastage at the normal transportation (shipment) and/or storage conditions, the day of such loss, and if this day has not established, the day when the goods cross the customs border of the Union;

3) when goods are exported from the point of entry to the remaining part of the customs territory of the Union without being placed in temporary storage or without being released by the customs authority at the point of entry, the day of such exportation, and if such day has not been established, the day when the goods cross the customs border of the Union.

5. Upon the occurrence of the circumstances referred to in paragraph 4 of this Article, import customs duties and taxes and safeguard, anti-dumping and countervailing duties shall be payable, as if the goods were placed under the customs procedure for release for internal consumption without the

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application of any tariff preferences and exemptions from payment of the import customs duties and taxes.

Import customs duties and taxes, and safeguard, anti-dumping and countervailing duties shall be calculated in accordance with Chapters 7 and 12 of this Code;

Import customs duties and taxes, and safeguard, anti-dumping and countervailing duties shall be calculated using the rates of import customs duties and taxes and safeguard, anti-dumping and countervailing duties effective as of the date of payment of the import customs duties and taxes, and safeguard, anti-dumping and countervailing duties in accordance with paragraph 4 of this Article.

In case that determining the customs value of goods foreign currency needs to be converted to the currency of a Member State in order to determine the customs value of the goods, and to calculate the import customs duties and taxes, and safeguard, anti-dumping and countervailing duties, the currency shall be so converted at the exchange rate effective as of the date of payment of the import customs duties and taxes, and safeguard, anti-dumping and countervailing duties in accordance with paragraph 4 of this Article.

Where the customs authority does not have accurate data about the goods (description, name, quantity, origin and/or customs value), the basis for calculating the import customs duties and taxes, safeguard, anti-dumping and countervailing duties payable shall be determined on the basis of data available to the customs authority and the goods shall be classified with due account for paragraph 3 of Article 20 of this Code.

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In case the code of goods in accordance with the Commodity Nomenclature of the Foreign Economic Activity is determined at the level of the grouping with the number of digits less than 10:

import customs duties shall be calculated using the highest of the rates of customs duties corresponding to the goods included into such group;

taxes shall be calculated using the highest rate of value added tax and the highest rate of excise (excise tax or excise fee) applicable to the goods of this grouping, in respect of which the highest rate of import customs duties is established;

safeguard, anti-dumping and countervailing duties shall be calculated using the highest rate of safeguard, anti-dumping and countervailing duties as applicable to the goods of this grouping, with due account for the tenth indent of this paragraph.

Safeguard, anti-dumping and countervailing duties shall be calculated based on the origin of goods, as confirmed in accordance with Chapter 4 of this Code, and/or other data required to determine the said duties. In cases when the origin of goods and/or other data required to determine the above duties is not confirmed, safeguard, anti-dumping and countervailing duties shall be calculated based on the highest rates of safeguard, anti-dumping and countervailing duties as may be established for the goods having the same code under the Commodity Nomenclature of Foreign Economic Activity, if the goods were classified under a 10-digit code, or for the goods that fall within a grouping if the codes of the goods under the Commodity Nomenclature of Foreign Economic Activity were established at the level of the grouping with the number of digits less than 10.

When accurate data about the goods are established at a later time, import customs duties and taxes and safeguard, anti-dumping and

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countervailing duties shall be calculated based on such accurate data, and the amounts of the import customs duties and taxes and safeguard, anti-dumping and countervailing duties paid and/or recovered in excess shall be refunded (offset) and the unpaid amounts shall be recovered in accordance with Chapters 10 and 11 and Articles 76 and 77 of this Code.

6. In case of placement of the goods under the customs procedures applicable to foreign goods, detention of goods by the customs authorities in accordance with Chapter 51 of this Code, placement in temporary storage after the fulfilment of the obligation for payment of the import customs duties and taxes and safeguard, anti-dumping and countervailing duties and/or after the recovery thereof (in full or in part), the amounts of the import customs duties and taxes and safeguard, anti-dumping and countervailing duties paid and/or recovered pursuant to this Article shall be refunded (offset) in accordance with Chapter 10 and Article 76 of this Code.

CHAPTER 15
Departure of Goods from the Customs Territory of the Union and Customs Operations Related Thereto

Article 92. Customs Operations Related to Departure of Goods From the Customs Territory of the Union and the Procedure for Performance of Such Customs Operations

1. For the goods to depart from the customs territory of the Union, the carrier must present to the customs authority the documents and the data provided for by paragraph 1 of Article 89 of this Code, depending on the means of transport used for transportation (shipment) of the goods, unless otherwise established in this Code.

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2. Regardless of the means of transport used for the transportation (shipment) of the goods, in order for the goods to depart from the customs territory of the Union, the carrier or any other person in accordance with paragraph 8 of this Article shall present:

1) a declaration for the goods or a copy thereof, the transit declaration in respect of the goods referred to in paragraph 3 of this Article, or the data from the declaration for the goods or the transit declaration, if such declaration for the goods or such transit declaration is not presented in accordance with paragraph 2 of Article 80 of this Code, or any other document that allows the goods to be exported from the customs territory of the Union;

2) the documents and/or data confirming the compliance with prohibitions and restrictions in accordance with Article 7 of this Code;

3. A transit declaration for the departure from the customs territory of the Union shall be presented in respect of the goods which:

1) were carried within the customs territory of the Union in accordance with the customs procedure for transit from the customs authority of departure located at the point of entry to the customs authority of destination located at the point of exit;

2) were delivered to the customs authority located at the point of exit due to changes in the place of delivery of the goods in accordance with paragraph 7 of Article 145 of this Code;

3) have been placed under the customs procedure for transit for their transportation (shipment) from one part of the customs territory of the Union to another part of the customs territory of the Union through the territories of the non-Member States of the Union and (or) by sea in accordance with Chapter 43 of this Code;

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4. The documents or the data referred to in subparagraph 1 of paragraph 2 of this Article for the departure of foreign goods from the customs territory of the Union shall be omitted in the following cases:

1) upon their entry into the customs territory of the Union such foreign goods did not leave the checkpoints across the customs border of the Union;

2) these foreign goods are located on board the aircraft and have not been placed under the customs procedure for transit in accordance with subparagraph 1 of paragraph 6 of Article 142 of this Code.

5. If the data to be presented in accordance with paragraphs 1 and 2 of this Article is not included in the documents presented by the carrier or if the declaration for the goods, the transit declaration and/or the documents confirming the compliance with prohibitions of paragraph 2 of Article 80 of this Code, the carrier may present any other documents containing the missing data or declare the missing data and/or the data about the document so omitted by way of lodging a statement prepared in any format.

6. At the departure of international postal items from the customs territory of the Union, the carrier shall present in respect of such international postal items the documents accompanying the international postal items during their transportation as may be defined in the regulations of the Universal Postal Union, and the data in accordance with paragraphs 1 and 2 of Article 286 of the this Code.

7. The documents and the data referred to in paragraphs 1 and 2 of this Article may be represented on behalf of the carrier by a customs broker or any other persons acting on the instructions of the carrier, if not prohibited under with the legislation of the Member States.

8. When goods are carried by water, the documents and the data referred to in paragraph 2 of this Article may be presented by the declarant or

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the forwarding agent, if not prohibited under the legislation of the Member States.

9. Departure of Goods from Customs Territory of the Union is allowed with the Permission of a Customs Authority.

A permission of the customs authority for the departure of goods from the customs territory of the Union, except for the goods for personal use, shall be prepared using the information system of the customs authority and by making relevant notes of the customs authority in the customs declaration, or a copy thereof or any other document authorising the export of goods from the customs territory of the Union, and in the transport (shipping) documents.

If the customs declaration for the departure of goods from the customs territory of the Union is omitted in accordance with paragraph 2 of Article 80 of this Code, the permission of the customs authority for the departure of goods from customs territory of the Union shall be prepared using the information system of the customs authority and by making relevant notes of the customs authority in the transport (shipping) documents.

The release of goods for personal use carried in accompanied luggage shall serve as the permission of the customs authority for the departure of such goods from the customs territory of the Union.

10. The data about the permission of the customs authority for the departure of goods, other than goods for personal use carried in accompanied luggage, from the customs territory of the Union shall be entered into the information systems of the customs authorities.

11. Depending on the mode of transport used for the transportation (shipment) of goods, the Commission shall have the right to determine the features of the presentation by the carrier of the documents and data required for the departure from the customs territory of the Union, when goods are

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carried across the customs border of the Union at regular intervals, using the same vehicle for international transportation within a defined period of time.

12. The provisions of this Chapter, except for paragraph 9 of this Article, shall not apply to goods for personal use exported from the customs territory of the Union by natural persons.

For the departure from the customs territory of the Union of goods for personal use exported from the customs territory by natural persons, customs operations in respect of such goods shall be performed in accordance with Chapter 37 of this Code.

13. The provisions of this Chapter shall not apply to:

1) goods carried on board vessels and aircraft that cross the customs territory of the Union without calling at the port or landing at the airport located in the customs territory of the Union;

2) Union goods and foreign goods carried on board vessels and aircraft from one part of the customs territory of the Union to another part of the customs territory of the Union through the territories of Non-Member States in the cases provided for by subparagraph 1 of paragraph 5 of Article 302 of this Code;

3) goods carried by means of pipeline transportation or power transmission lines.

Article 93. Confirmation of the Actual Export of Goods from the Customs Territory of the Union

The procedure for the confirmation by the customs authorities of the actual export of goods from the customs territory of the Union shall be established by the Commission.

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Article 94. Requirements to Goods Departing from the Customs Territory of the Union

1. Foreign goods must be actually exported from the customs territory of the Union in the same quantity and in the same condition as when they were placed under a specific customs procedure or when they entered the customs territory of the Union, if such goods did not leave the checkpoints across the customs border of the Union, except in the cases stipulated by the second indent of this paragraph.

Changes in the quantity and/or condition of such foreign goods shall be allowed if they result from natural wear or wastage, or from changes in the physical properties of the goods under normal transportation (shipment) and/or storage conditions, or from changes in their quantity due to any residual amounts being trapped in the vehicle.

2. Union goods must by actually exported from the customs territory of the Union in the same quantity and in the same condition as when they were placed under a specific customs procedure, except in the cases provided for by paragraphs 3 and 5 of this paragraph.

3. Changes in quantity and/or quality of the Union goods shall be allowed:

1) if they result from natural wear or wastage, or from changes in the physical properties of the goods under normal transportation (shipment) and/or storage conditions, or from changes in their quantity due to any residual amounts being trapped in the vehicle;

2) for the goods carried in bulk or exported from the customs territory of the Union in vessels, if they result from mixing such Union goods during their loading into the vessel’s cargo stowage space (compartment, tank).

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4. The list of the Union goods carried in bulk or exported from the customs territory of the Union in vessels, in respect of which at the time of the departure from the customs territory of the Union changes to their quantity and/or quality are allowed if they have resulted from mixing of such goods during their loading into the cargo stowage room (compartment, tank) of a vessel, shall be defined by the Commission.

5. Union goods may be exported from the customs territory of the Union in a quantity which is less than the quantity declared at the time when they are placed under a specific customs procedure, regardless of the reasons causing such reduction in the quantity of goods.

The first indent of this paragraph shall not apply in respect of the goods referred to in the fourth indent of subparagraph 2 of paragraph 5 of Article 207 and the fourth indent of subparagraph 2 of paragraph 4 of Article 215 of this Code.

6. A person shall not be liable for failure to comply with the provisions of the first indent of paragraph 1 and paragraph 2 of this Article, if permanent loss or changes to the quantity and/or condition of the goods resulted from an accident or force majeure.

Article 95. Unloading, Reloading/Transhipment of Goods and Other Cargo Handling Operations with Goods, as well as Replacement of Vehicles for International Transportation before the Departure of the Goods from the Customs Territory of the Union

1. Unloading, reloading/transhipment of goods and other cargo handling operations with goods remaining under customs control and exported from the customs territory of the Union, and replacement of vehicles for international transportation carrying such goods with any other

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vehicles shall be allowed with the permission of the customs authority in whose region of activity the relevant operation is carried out, and where such operations in respect of the good and vehicles for international transportation can be carried out without interfering with the existing customs seals and stamps or where no customs seals and stamps were affixed to the goods, after the customs authority has been notified thereof electronically or in writing.

2. The operations referred to in paragraph 1 of this Article may be performed without obtaining a permission from the customs authority or without notification thereof, if such operations are performed by authorised economic operators having a first-type or third-type certificate.

3. The customs authority shall have the right to deny issuing a permission for performing the operations referred to in paragraph 1 of this Article, if any prohibition for the performance of such customs operations is contained in the transport (shipping) documents and the documents confirming the compliance with prohibitions and restrictions, or in any other documents issued by the state authorities of the Member States.

4. Upon the application of a person, the customs authority shall permit the performance of cargo handling operations with the goods remaining under the customs control outside the working hours of the customs authority, with due consideration of paragraph 3 of this Article.

5. For the purposes of the application of this Chapter, a vehicle for international transportation shall also mean a vehicle used to carry the goods in the customs territory of the Union within the borders of the customs territory of the Union.

6. The operations referred to in paragraph 1 of this Article in respect of the goods transported (shipped) in accordance with the customs procedure for transit shall be carried out in accordance with Article 148 of this Code.

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Article 96. Measures to be Taken in Case of an Accident, Force Majeure or Other Circumstances

1. If delivery of the goods from the point of exit to the point where they actually cross the customs border of the Union is interrupted due to an accident, force majeure or any other circumstances preventing the goods to be so delivered, the carrier must take all measures to ensure the safety of the goods, notify the nearest customs authority immediately of such circumstances and of the location of the goods and carry the goods, or arrange their transportation (shipment) (if the vehicle has been damaged), to the nearest customs authority or to any other place designated by the customs authority.

2. The costs incurred by the carrier or any other persons in connection to complying with the requirements of paragraph 1 of this Article shall not be refunded.

Article 97. Commencement and Desistance of the Obligation for Payment of Import Customs Duties and Taxes, Safeguard, Anti-Dumping, and Countervailing Duties in Case of Departure of Foreign Goods from the Customs Territory of the Union, Time Limits for Payment and Calculation Thereof

1. When goods depart from the customs territory of the Union, the carrier’s obligation for payment of import customs duties and taxes and safeguard, anti-dumping and countervailing duties shall commence after the customs authority has issued a permission for the departure of the goods from the customs territory of the Union

2. When foreign goods depart from the customs territory of the Union, the carrier’s obligation for payment of import customs duties and taxes and

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safeguard, anti-dumping and countervailing duties shall desist upon the occurrence of the following circumstances:

1) the actual crossing by the goods of the customs border of the Union;

2) the placement of goods under customs procedures applicable to foreign goods upon the occurrence of the circumstance referred to in paragraph 3 of this Article;

3) fulfilment of the obligation for payment of import customs duties and taxes and safeguard, anti-dumping, and countervailing duties and/or their recovery in the amounts calculated and payable in accordance with paragraph 4 of this Article;

4) recognition by the customs authority, in accordance with the legislation of the Member States on customs regulation, of the fact of the destruction and/or permanent loss of the foreign goods by an accident or the force majeure or the fact of permanent loss of these goods as a result of the natural wastage at the normal conditions of the transportation (shipment) and/or storage, except when, in accordance with this Code with respect to such foreign goods, the term of payment of import customs duties and taxes and safeguard, anti-dumping and countervailing duties occurred prior to such destruction or permanent loss;

5) confiscation or turning of the goods into the property (income) of a Member State in accordance with the legislation of that Member State;

6) detention of the goods by the customs authority in accordance with Chapter 51 of this Code;

7) placement for temporary storage or placement under one of customs procedures of goods that were seized or arrested during an inspection of a report of a crime, during criminal proceedings or administrative proceedings

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(an administrative process), and in whose respect a decision to return them was taken, unless those goods were released earlier.

3. The carrier's obligation for payment of import customs duties and taxes and safeguard, anti-dumping and countervailing duties shall be fulfilled in the cases where foreign goods were lost during their departure from the customs territory of the Union before they have actually crossed the customs border of the Union, except for destruction and/or permanent loss by an accident or force majeure or permanent loss of these goods as a result of the natural wastage at the normal transportation (shipment) and/or storage conditions.

Upon the occurrence of the above circumstances, the time period for payment of import customs duties and taxes, and safeguard, anti-dumping and countervailing duties shall be the date when the goods were lost, and if such date has not been established, the date when the customs authority issued a permission for the departure of the goods from the customs territory of the Union.

4. Upon the occurrence of the circumstance specified in paragraph 3 of this Article, import customs duties and taxes, and safeguard, anti-dumping and countervailing duties shall be payable as if the goods were placed under the customs procedure for release for internal consumption without any tariff preferences and exemptions from payment of the import customs duties and taxes.

Import customs duties and taxes, and safeguard, anti-dumping and countervailing duties shall be calculated in accordance with Chapters 7 and 12 of this Code.

Import customs duties and taxes, and safeguard, anti-dumping and countervailing duties shall be calculated using the rates of import customs

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duties and taxes and safeguard, anti-dumping and countervailing duties effective as of the date of payment of the import customs duties and taxes, and safeguard, anti-dumping and countervailing duties in accordance with paragraph 3 of this Article.

In case that determining the customs value of goods foreign currency needs to be converted to the currency of a Member State in order to determine the customs value of the goods, and to calculate the import customs duties and taxes, and safeguard, anti-dumping and countervailing duties, the currency shall be so converted at the exchange rate effective as of the date of payment of the import customs duties and taxes, and safeguard, anti-dumping and countervailing duties in accordance with paragraph 3 of this Article.

In cases when the customs authority does not have accurate data on the goods (nature, name, quantity, origin and/or customs value), the basis for calculating payable import customs duties, taxes, safeguard, anti-dumping and countervailing duties shall be determined on the basis of the data available to the customs authority, while the goods shall be classified with due consideration of paragraph 3 of Article 20 of this Code.

In case the code of goods in accordance with the Commodity Nomenclature of Foreign Economic Activity is determined at the level of the grouping with the number of digits less than 10:

the largest rate of customs duties applicable to the goods of this grouping shall be used to calculate import customs duties;

the largest rate of the value added tax, the largest rate of excises (excise tax or excise fee) applicable to the goods of this grouping, in respect of which the largest rate of customs duty is set, shall be used to calculate taxes;

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the largest rate of safeguard, anti-dumping and countervailing duties applicable to the goods of this grouping, with due consideration of the tenth indent of this paragraph, shall be used to calculate safeguard, anti-dumping, countervailing duties.

Safeguard, anti-dumping and countervailing duties shall be calculated on the basis of the origin of goods, as proved in accordance with Chapter 4 of this Code, and/or on the basis of other data required to determine the said duties. In cases when the origin of the goods and/or other data required to determine the duties are not confirmed, safeguard, anti-dumping and countervailing duties shall be calculated on the basis of the largest rates of safeguard, anti-dumping and countervailing duties stipulated for the goods of the same code by the Commodity Nomenclature of Foreign Economic Activity, provided that the goods were classified under a 10-digit code, or for the goods that fall within the grouping provided that codes of the goods in accordance with the Commodity Nomenclature of Foreign Economic Activity are identified at the level of the grouping with the number of digits less than 10.

When accurate data on the goods is established at a later time, the import customs duties, taxes, safeguard, anti-dumping and countervailing duties are calculated on the basis of such accurate data, and the amounts of import customs duties, taxes, safeguard, anti-dumping and countervailing duties paid or recovered in excess shall be refunded (offset), or unpaid amounts shall be recovered in accordance with Chapters 10 and 11, and Articles 76 and 77 of this Code.

5. In case of the placement of goods under customs procedures applicable to foreign goods, detention by the customs authorities of goods in accordance with Chapter 51 of this Code, the placement in temporary storage

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after the fulfilment of the obligation for payment of import customs duties, taxes, safeguard, anti-dumping and countervailing duties and/or their recovery (fully or partly), the amounts of import customs duties, taxes, safeguard, anti-dumping and countervailing duties paid and/or recovered in accordance with this Article shall be refunded (offset) in accordance with Chapter 10 and Article 76 of this Code.

CHAPTER 16
Temporary Storage of Goods and Customs Operations Related to Placement of Goods in Temporary Storage

Article 98. General Provisions for Temporary Storage of Goods

1. The temporary storage of goods means the storage of foreign goods in places for temporary storage until they are released by the customs authority, either to obtain the permission of the customs authority for departure of goods from the customs territory of the Union, if foreign goods are kept at checkpoints across the customs border of the Union, or before the date of the seizure or arrest during an inspection of crime reports, in the course of criminal proceedings or administrative offences proceedings (an administrative process).

2. Goods are to be placed in temporary storage in cases and within the time limits provided for under paragraph 4 of this Article, paragraphs 7 and 8 of Article 88, paragraph 7 of Article 114, paragraph 6 of Article 129, Article 152, paragraph 3 of Article 240, Article 259, and paragraph 12 of Article 286 of this Code, as well as the legislation of the Member States on customs regulation in accordance with the sixth indent of paragraph 7 and the second indent of paragraph 8 of Article 88 of this Code.

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3. Temporary storage of goods does not apply in respect of goods moved by means of pipeline transportation or power transmission lines, as well as in cases stipulated by this Code.

4. Goods seized or arrested during an inspection of a report of a crime, during criminal proceedings or administrative proceedings (an administrative process) and subject to customs declaring, in whose respect a decision to return them was taken, including in case of cancellation of a decision on the confiscation of goods or replacement of punishment (foreclosure) in the form of confiscation with another type of punishment (foreclosure) shall be placed in temporary storage not later than 10 calendar days from the day following the date of entry into force of:

1) a judgment of the court or another authorised body (official) on the exemption from criminal or administrative liability;

2) a decision of the authorised body (official) to dismiss the criminal case;

3) a judgment of the court or an authorised body (official) on the termination of the criminal proceedings or proceedings in an administrative offence case;

4) a conviction (acquittal) verdict of the court;

5) a judgment of the court or an authorised body (official) on bringing to criminal or administrative liability;

6) a judgment of the court on the cancellation of a decision on the confiscation of goods or on the replacement of punishment (foreclosure) in the form of confiscation with another type of punishment (foreclosure).

5. Goods that are not placed in temporary storage within the time period specified in paragraph 4 of this Article shall be detained by the customs authorities in accordance with Chapter 51 of this Code.

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6. The provisions of paragraph 4 of this Article shall not be applied if a customs declaration is submitted in respect of the goods referred to in this paragraph before the expiration of the time period provided for the placement of goods in temporary storage.

7. Persons having authority with respect to goods in temporary storage shall not be entitled to use such goods, including taking them from the territory of temporary storage, prior to their release, and if foreign goods are in temporary storage at checkpoints across the customs border of the Union, prior to their release or obtaining of the permission of a customs authority for the departure of goods from the customs territory of the Union.

The first indent of this paragraph shall not apply to goods for personal use of a foreign natural person who has the intention to move to a permanent place of residence in a Member State or to obtain the status of a refugee or a forced migrant in accordance with the legislation of that Member State, the temporary storage of which is organised under Article 259 of this Code.

8. Prior to the release of goods it is allowed to change the place of temporary storage of goods in cases established by the legislation of the Member States.

Transportation (shipment) of foreign goods from one place of temporary storage of goods to another place of temporary storage is carried out in accordance with the customs procedure for transit or, if it is stipulated by the legislation of the Member States on customs regulation, without being placed under the customs procedure for transit in accordance with the procedure determined by such legislation.

Article 99. Places of Temporary Storage of Goods

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1. Places of temporary storage of goods are temporary storage warehouses and other places where in accordance with paragraph 2 of this Article goods may be temporarily stored (hereinafter referred to as ”places of temporary storage”).

2. Temporary storage of goods can be carried out in the territory of a free warehouse, a FEZ, in premises, in warehouses, outdoor areas and other territories of the recipient of goods, as well as in other places, as determined by this Code or by the legislation of the Member States on customs regulation.

3. Goods that may cause damage to other goods or require special storage conditions must be stored in places of temporary storage specially adapted for the storage of such goods.

4. Placement of goods in temporary storage is confirmed in accordance with the legislation of the Member States on customs regulation.

Article 100. Customs Operations Related to Placement of Goods in Temporary Storage and the Procedure for their Performance

1. For the placement of goods in temporary storage, a carrier or another person having authority with respect to goods provides to the customs authority transport (shipping), commercial and/or customs documents containing data on the goods, the sender and recipient of goods, their country of departure and the country of destination, or a document containing data on the registration of preliminary information submitted in the form of an electronic document.

Documents may be submitted to the customs authority in electronic version.

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2. The customs authority shall register documents submitted for the placement of goods in temporary storage not later than 1 hour from the moment of submission of such documents with the customs authority and issue to the person identified in paragraph 1 of this Article a confirmation of the registration of documents.

The procedure of customs operations performed by the customs authority related to the registration of documents submitted for the placement of goods in temporary storage and the issuance of confirmation of their registration shall be established in accordance with the legislation of the Member States on customs regulation.

3. Goods are considered as placed in temporary storage after the registration by the customs authority of documents submitted for the placement of goods in temporary storage, unless otherwise stipulated by this Code.

4. Customs operations related to the placement in temporary storage of goods for personal use of a foreign natural person who has the intention to move to a permanent place of residence in a Member State, to receive the status of a refugee or a forced migrant, in accordance with the legislation of that Member State are performed subject to Article 259 of this Code.

5. Upon delivery of goods to buildings, premises (a part of premises) and/or to open areas (a part of open areas) of the authorised economic operator having second or third type certificates that are a zone of customs control, customs operations related to the placement of goods in temporary storage shall be performed with due consideration of Article 440 of this Code.

Article 101. Time Period of Temporary Storage of Goods

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1. Time period of temporary storage of goods is calculated from the day following the day of registration of documents submitted for the placement of goods in temporary storage by a customs authority and amounts to 4 months, except for the cases referred to in paragraph 2 of this Article and Article 259 of this Code.

The Commission shall have the right to determine a shorter time period of temporary storage than the time period set by the first indent of this paragraph for particular categories of goods.

2. The temporary storage period for international postal items stored in international postal exchange places (institutions) and luggage moved across the customs border of the Union by air that was not received or claimed by a passenger amounts to 6 months.

3. Upon the expiration of the temporary storage period of goods, goods that were not released or received no authorisation of the customs authority for departure from the customs territory of the Union, if foreign goods are kept at checkpoints across the customs border of the Union, shall be detained by the customs authority in accordance with Chapter 51 of this Code, except in the case specified in the second indent of this paragraph.

These goods shall not be detained by the customs authority if a customs declaration was registered by the customs authority before the expiration of the time period of temporary storage, but the customs authority has not released goods or has not refused the release of goods upon the expiration of the time period of temporary storage of goods. In case of the refusal to release goods, goods the time period of temporary storage of which has expired shall be detained by the customs authority in accordance with Chapter 51 of this Code.

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Article 102. Operations with Goods in Temporary Storage

1. Persons having authority with respect to goods in temporary storage shall be entitled to perform operations with such goods necessary to ensure their safety in an invariable condition, including to view and measure goods, move them around within the place of temporary storage.

2. Operations not referred to in paragraph 1 of this Article, including taking samples and/or specimens of goods, correction of damaged packaging, unpacking to determine the quantity and/or characteristics of goods, as well as operations necessary to prepare goods for further transportation (shipment) shall be performed with a permission of the customs authority.

The procedure for issuing a permission of the customs authority and a refusal to issue such a permission stated in the first indent of this paragraph shall be stipulated in accordance with the legislation of the Member States on customs regulation.

3. Operations with goods in temporary storage for the personal use of a foreign natural person who has the intention to move to a permanent place of residence in a Member State, to receive the status of a refugee or a forced migrant in accordance with the legislation of that Member State, are performed in accordance with Article 259 of this Code.

Article 103. Commencement and Desistance of the Obligation for Payment of Import Customs Duties, Taxes, Safeguard, Anti-Dumping and Countervailing Duties Related to the Temporary Storage of Goods, Payment Terms and Calculation

1. The obligation for payment of import customs duties, taxes, safeguard, anti-dumping and countervailing duties for foreign goods placed in temporary storage commences:

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1) with regard to the carrier or any person with authority in respect of goods that submitted documents for the placement of goods in temporary storage, - from the moment of registration of these documents by the customs authority;

2) with regard to the owner of the temporary storage warehouse, - from the moment of placement of goods in the temporary storage warehouse;

3) with regard to the person carrying out the temporary storage of goods in a place other than a temporary storage warehouse, - from the moment of registration of documents submitted for the placement of goods in temporary storage by the customs authority.

2. The obligation for payment of import customs duties, taxes, safeguard, anti-dumping and countervailing duties for foreign goods to be placed (placed) for temporary storage shall desist upon the occurrence of the following circumstances:

1) with regard to the carrier or any person with authority in respect of goods that submitted documents for the placement of goods in temporary storage:

placement of goods in a temporary storage warehouse or their acceptance for temporary storage in a place, which is not a temporary storage warehouse, by another person;

the placement of goods under customs procedures applicable to foreign goods after the occurrence of the circumstances referred to in subparagraph 1 of paragraph 4 of this Article;

2) with regard to the owner of a temporary storage warehouse:

issuance of goods from the temporary storage warehouse because of their placement under the customs procedure;

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the placement of goods under customs procedures applicable to foreign goods after the occurrence of the circumstances referred to in subparagraph 3 of paragraph 4 of this Article;

3) with regard to a person carrying out the temporary storage of goods at a place other than a temporary storage warehouse - placement of goods under customs procedures applicable to foreign goods, after the occurrence of the circumstances referred to in subparagraphs 2 and 3 of paragraph 4 of this Article;

4) with regard to the persons indicated in subparagraphs 1 to 3 of this paragraph:

fulfilment of the obligation for payment of import customs duties, taxes, safeguard, anti-dumping and countervailing duties and/or their recovery in the amounts calculated and payable in accordance with paragraph 5 of this Article;

the recognition by the customs authority in accordance with the legislation of the Member States on customs regulation of the fact of the destruction and/or permanent loss of foreign goods by an accident or the force majeure or the fact of permanent loss of these goods as a result of the natural wastage at the normal transportation (shipment) and/or storage conditions, except when, in accordance with this Code, prior to such destruction or permanent loss, in respect of these foreign goods the term of payment of the customs duties, taxes, safeguard, anti-dumping and countervailing duties became due;

confiscation or turning of goods into the property (income) of a Member State in accordance with the legislation of that Member State;

detention of goods by the customs authority in accordance with Chapter 51 of this Code;

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placement for temporary storage or placement under one of customs procedures of goods that were seized or arrested during an inspection of a report of a crime, during criminal proceedings or administrative proceedings (an administrative process), and in whose respect a decision to return them was taken, unless those goods were released earlier.

3. The obligation for payment of import customs duties, taxes, safeguard, anti-dumping and countervailing duties becomes payable upon the occurrence of the circumstances specified in paragraph 4 of this Article.

4. Import customs duties, taxes, safeguard, anti-dumping and countervailing duties shall be paid within the following time periods upon the occurrence of the following circumstances:

1) with regard to the carrier or any person with authority in respect of goods that submitted documents for the placement of goods in temporary storage:

in the case of loss of goods placed in temporary storage, before placing them in a temporary storage warehouse or their acceptance for temporary storage by another person in a place that is not a temporary storage warehouse, except for the cases of destruction and/or permanent loss as the result of an accident or force majeure, or permanent loss as the result of natural wear under normal transportation (shipment) and/or storage conditions - on the date of loss of goods, and if this date was not established - on the date when the customs authority registered the documents submitted for placing goods in temporary storage;

in the case of transfer of goods placed in temporary storage to the recipient or another person without the authorisation of the customs authority before placing them in a temporary storage warehouse or their acceptance for temporary storage by another person in a place other than a temporary

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storage warehouse, - on the date of the transfer, and if this date was not established - on the date when the customs authority registered the documents submitted for the placement of goods in temporary storage;

2) with regard to the person carrying out the temporary storage of goods in a place which is not a temporary storage warehouse:

in the case of loss of goods placed in temporary storage, before their placing in a place other than a temporary storage warehouse, except for the cases of destruction and/or permanent loss as the result of an accident or force majeure, or permanent loss as the result of natural wear under normal transportation (shipment) and/or storage conditions - on the date of loss of goods, and if this date was not established - on the date when the customs authority registered the documents submitted for placing goods in temporary storage;

in the case of transfer of goods placed in temporary storage to the recipient or another person without the authorisation of the customs authority before placing them in a place, which is not a temporary storage warehouse, - on the date of such transfer, and if this date was not established - on the date when the customs authority registered the documents submitted for the placement of goods in temporary storage;

3) for the temporary storage warehouse owner or a person carrying out temporary storage of goods in a place other than a temporary storage warehouse:

in case of the loss of goods stored in a temporary storage warehouse or in a place other than a temporary storage warehouse, except for the cases of their destruction and/or permanent loss as the result of an accident or force majeure, or their permanent loss as the result of natural wear under normal transportation (shipment) and/or storage conditions – on the date of such loss,

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or, if the date of the loss was not established, on the date of placement of goods to a temporary storage warehouse or a place other than a temporary storage warehouse;

in the case of transfer of goods stored in a temporary storage warehouse or in a place other than a temporary storage warehouse to the recipient or any other party without the permission of the customs authority, - on the date of the transfer, and if this date was not established, on the date of the placement of goods in a temporary storage warehouse or in a place other than a temporary storage warehouse;

in the case of the use of goods stored in a warehouse of the recipient of goods, not for temporary storage of goods - on the date of such use, and if this date was not established, on the date when the customs authority registered the documents submitted for the placement of goods in temporary storage.

5. Upon the occurrence of the circumstances specified in paragraph 4 of this Article, import customs duties, taxes, safeguard, anti-dumping and countervailing duties shall be payable as if goods were placed under the customs procedure for release for internal consumption without any tariff preferences and import customs duties exemptions, tax exemptions.

Import customs duties, taxes, safeguard, anti-dumping and countervailing duties for the said goods shall be calculated in accordance with Chapters 7 and 12 of this Code.

For the calculation of import customs duties, taxes, safeguard, anti-dumping and countervailing duties, the rates of import customs duties, taxes, safeguard, anti-dumping and countervailing duties shall be applicable that were in effect on the day of their payment in accordance with paragraph 4 of this Article.

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If the determination of the customs value of goods, as well as the calculation of import customs duties, taxes, safeguard, anti-dumping and countervailing duties requires converting the foreign currency into the currency of a Member State, such conversion shall be made at the exchange rate in effect on the date of payment of import customs duties, taxes, safeguard, anti-dumping and countervailing duties in accordance with paragraph 4 of this Article.

In cases when the customs authority does not have accurate data about goods (nature, name, quantity, origin and/or customs value), the basis for calculating payable import customs duties, taxes, safeguard, anti-dumping and countervailing duties shall be determined on the basis of data available to the customs authority, while the goods shall be classified with due consideration of paragraph 3 of Article 20 of this Code.

In case the code of goods in accordance with the Commodity Nomenclature of Foreign Economic Activity is determined at the level of the grouping with the number of digits less than 10:

the largest rate of customs duties applicable to the goods of this grouping shall be used to calculate import customs duties;

the largest rate of the value added tax, the largest rate of excises (excise tax or excise fee) applicable to the goods of this grouping, in respect of which the largest rate of customs duty is set, shall be used to calculate taxes;

the largest rate of safeguard, anti-dumping and countervailing duties applicable to the goods of this grouping, in accordance with the tenth indent of this paragraph, shall be used to calculate safeguard, anti-dumping, countervailing duties.

Safeguard, anti-dumping and countervailing duties shall be calculated on the basis of the origin of goods, as proved in accordance with Chapter 4 of

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this Code, and/or on the basis of other data required to determine the said duties. If the origin of goods and/or other data necessary to determine these duties are not confirmed, safeguard, anti-dumping and countervailing duties shall be calculated on the basis of the largest rates of safeguard, anti-dumping and countervailing duties stipulated for the goods of the same code by the Commodity Nomenclature of Foreign Economic Activity, provided that the goods were classified under a 10-digit code, or for the goods that fall within the grouping provided that codes of the goods in accordance with the Commodity Nomenclature of Foreign Economic Activity are identified at the level of the grouping with the number of digits less than 10.

When accurate data on the goods is established at a later time, the import customs duties, taxes, safeguard, anti-dumping and countervailing duties are calculated on the basis of such accurate data, and the amounts of import customs duties, taxes, safeguard, anti-dumping and countervailing duties paid or recovered in excess shall be refunded (offset), or unpaid amounts shall be recovered in accordance with Chapters 10 and 11, and Articles 76 and 77 of this Code.

6. In case of the placement of goods under customs procedures applicable to foreign goods, detention by the customs authorities of goods in accordance with Chapter 51 of this Code, the placement for temporary storage after the fulfilment of the obligation for payment of import customs duties, taxes, safeguard, anti-dumping and countervailing duties and/or their recovery (fully or partly), import customs duties, taxes, safeguard, anti-dumping and countervailing duties paid and/or recovered in accordance with this Article shall be refunded in accordance with Chapter 10 and Article 76 of this Code.

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CHAPTER 17
Customs Declaring and Customs Operations Associated with the Submission, Registration and Revocation of a Customs Declaration, Change (Addition) of Data Declared in a Customs Declaration

Article 104. General Provisions on Customs Declaring

1. Goods are subject to customs declaring when they are placed under a customs procedure or in cases provided by paragraph 4 of Article 258, paragraph 4 of Article 272 and paragraph 2 of Article 281 of this Code.

Goods are not subject to customs declaring when they are placed under a customs procedure for the free customs zone in accordance with paragraph 4 of Article 204 of this Code, as well as in cases stipulated in paragraphs 3, 14 to 17 of Article 286 and paragraph 7 of Article 301 of this Code.

2. Customs declaring is effected by a declarant or a customs broker, unless otherwise stipulated by this Code.

3. Customs declaring is carried out in electronic form.

4. Customs declaring in writing shall be permitted:

1) if goods are placed under the customs procedure for transit;

2) with regard to goods for personal use;

3) with regard to goods shipped as international postal items;

4) with regard to vehicles for international transportation;

5) in the case of the use of transport (shipping), commercial and/or other documents, including those under the international treaties of the Member States with a third party as customs declarations, in accordance with the second indent of paragraph 6 of Article 105 of this Code;

6) in other cases determined by the Commission and the legislation of the Member States on customs regulation in cases stipulated by the Commission.

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5. Regardless of the provisions of paragraph 4 of this Article, customs declaring in writing may be carried out if the customs authority is not able to ensure customs declaring by a declarant in electronic form in connection with a defect in information systems used by customs authorities caused by technical faults, failures in the work of communications tools (telecommunication networks and the Internet), electricity shut down, as well as in other cases established by the legislation of the Member States.

6. Depending on the customs declaring form, a customs declaration is used in the form of an electronic version (hereinafter referred to as an "electronic customs declaration") or in the form of a hard copy (hereinafter referred to as a "hard copy customs declaration").

7. Customs declaring features when a customs declaration in respect of foreign goods is submitted prior to their import into the customs territory of the Union or prior to the delivery of goods at the place of delivery specified by the customs authority of departure in cases where such products are transported in accordance with the customs procedure for transit (hereinafter referred to as "preliminary customs declaring") are determined by Article 114 of this Code.

Customs declaring features if a declarant at the time of declaration submission has no accurate data necessary for filing such a declaration (hereinafter referred to as "incomplete customs declaring") are determined by Article 115 of this Code.

Customs declaring features if a person moves goods in two or more consignments on the same terms within the delivery period across the customs border of the Union (hereinafter referred to as "periodic customs declaring") are determined by Article 116 of this Code.

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Customs declaring features in respect of goods moved across the customs border of the Union in unassembled or disassembled form, including in incomplete or uncompleted form, are determined by Article 117 of this Code.

8. The legislation of the Member States on customs regulation may establish customs declaring features which are different from the features laid down in this Code:

1) if a declarant has no accurate data needed for customs declaring;

2) if the import of the Union goods into the FEZ territory from the rest of the territory of the Member State in whose territory the FEZ was established, and the export of the Union's goods from the FEZ territory to the rest of the territory of the Member State in whose territory the FEZ was created is carried out by two or more consignments on the same terms within the delivery period;

3) if the import of the Union goods into the territory of the free warehouse from the rest of the territory of the Member State in whose territory the free warehouse owner is included in the register of free warehouse owners, and the export of the Union goods from the territory of the free warehouse to the rest of the territory of the Member State in whose territory the free warehouse owner is included in the register of free warehouse owners is carried out by two or more consignments on the same terms within the delivery period;

4) in respect of goods moved by means of pipeline transportation by pipeline or power transmission lines.

9. The Commission shall have the right to stipulate the features of customs declaring of goods, in respect of which the obligation for payment of import customs duties, taxes shall not commence, in accordance with the first

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indent of paragraph 2 of Article 136, and the first indent of paragraph 2 of Article 225 of this Code.

Article 105. A Customs Declaration

1. The following types of customs declarations are used under customs declaring:

1) A declaration for goods;

2) A transit declaration;

3) A passenger customs declaration;

4) A declaration for a vehicle.

2. In cases determined by the Commission, a customs value declaration is filled in, containing data on the customs value of goods, including the method of determining the customs value of goods, the amount of the customs value of goods, terms and circumstances of the transaction with goods relevant to the determination of the customs value of goods.

A customs value declaration is an integral part of a declaration for goods.

The form of a customs value declaration, its structure and format in electronic version and an electronic version of hard copy customs value declaration, a procedure of their filling are determined by the Commission.

3. A declaration for goods is used when goods are placed under customs procedures, except for the customs procedure for transit, and in cases stipulated by this Code, under customs declaring of stores.

A transit declaration is used when goods are placed under the customs procedure for transit.

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A passenger customs declaration is used under customs declaring of goods for personal use and in cases stipulated by this Code - when goods for personal use are placed under the customs procedure for transit.

A declaration for a vehicle is used under customs declaring of vehicles for international transportation and in cases stipulated by this Code under customs declaring of stores.

4. The list of data to be specified in a customs declaration is limited to data necessary for the calculation and payment of customs duties, application of trade remedies, preparation of customs statistics, control over compliance with prohibitions and restrictions, adoption of measures to protect intellectual property rights by customs authorities, as well as for monitoring of compliance with treaties and acts on customs regulation and the legislation of the Member States.

5. Customs declaration forms, structures and formats of an electronic declaration and electronic versions of hard copy customs declaration and the order of their filling are determined by the Commission depending on customs declaration types under paragraph 1 of this Article, customs procedures, categories of goods, persons moving them across the customs border of the Union.

6. It is allowed to use transport (shipping), commercial and/or other documents, including those under international treaties of the Member States with a third party containing data required for the release of goods as a declaration for goods and a transit declaration, in the cases and following the procedure established by this Code, international treaties of the Member States with a third party and/or the Commission and by the legislation of the Member States in the cases stipulated by the Commission.

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When transport (shipping), commercial and/or other documents, including those under the international treaties of the Member States with a third party are used as a declaration for goods and a transit declaration customs declaring shall be effected in writing, unless otherwise determined by the Commission and/or the legislation of the Member States on customs regulation.

Depending on the means of transport used for the transportation (shipment) of goods through the customs territory of the Union, the Commission has the right to determine the list of transport (shipping), commercial and/or other documents, including those under international treaties of the Member States and a third party used as a transit declaration, as well as cases and the procedure of their use.

7. It is permitted to use preliminary information presented as an electronic document as a transit declaration within the procedure determined by the Commission.

Article 106. Data to be Specified in a Declaration for Goods

1. The following data shall be specified in a declaration for goods:

1) the stated customs procedure;

2) the declarant, customs broker, sender, recipient, seller and buyer of goods;

3) vehicles for international transportation as well as vehicles that transported goods (will transport goods) within the customs territory of the Union;

4) goods:

their name, description required for the calculation and collection of customs duties, safeguard, anti-dumping and countervailing duties and other

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fees collected by the customs authorities to ensure compliance with prohibitions and restrictions, trade remedies, adoption of measures to protect intellectual property rights by customs authorities, identification, attribution to one 10-digit code of the Commodity Nomenclature of Foreign Economic Activity;

the code of goods in accordance with the Commodity Nomenclature of Foreign Economic Activity;

origin of goods;

name of the country of departure and of destination;

producer of goods;

trademark;

geographical indications of goods, which is an intellectual property object included in the common customs registry of intellectual property of the Member States and/or the national customs registry of intellectual property maintained by the customs authority of that Member State to the customs authority of which a declaration for goods is submitted;

description of packages;

price, quantity in kilograms (gross weight and net weight) and additional units of measurement;

customs value of goods (value, a method of determining the customs value of goods);

statistical value;

5) calculation of customs duties, taxes, safeguard, anti-dumping and countervailing duties:

rates of customs duties, taxes, safeguard, anti-dumping and countervailing duties;

customs payments exemptions;

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tariff preferences;

calculated amounts of customs duties, taxes, customs fees, safeguard, anti-dumping and countervailing duties;

the exchange rate used to calculate customs duties, taxes, safeguard, anti-dumping and countervailing duties in accordance with this Code;

6) a transaction with goods and its terms;

7) compliance with prohibitions and restrictions in accordance with Article 7 of this Code;

8) compliance with terms of the placement of goods under the customs procedure;

9) documents confirming data stated in a declaration for goods specified in Article 108 of this Code;

10) documents confirming compliance with the legislation of the Member States, the monitoring of which is entrusted to customs authorities;

11) a person who has filled the declaration for goods in and the date of its preparation;

12) other data stipulated by the Commission.

2. In determining the procedure for filling in the form of a declaration for goods he Commission may reduce data to be specified in the declaration for goods depending on customs procedures, categories of goods, persons moving them across the customs border of the Union, and/or the means of transport used for transportation (shipment) of goods.

Article 107. Data to be Specified in the Transit Declaration

1. The following data shall be specified in a transit declaration:

1) the sender and recipient of the goods in accordance with transport (shipping) documents, the declarant, the carrier;

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2) the country of departure and country of destination of goods;

3) the vehicle carrying goods;

4) the name, quantity and value of goods in accordance with commercial, transport (shipping) documents;

5) the code of goods in accordance with the Commodity Nomenclature of Foreign Economic Activity at the level of at least first 6 digits. In respect of goods (components of goods) moved across the customs border of the Union in unassembled or disassembled form, including in incomplete or uncompleted form within a period by one or more vehicles it is possible to specify the code of the goods in accordance with the Commodity Nomenclature of Foreign Economic Activity at the level of at least 10 digits under a advanced ruling made in respect of such goods on their classification or a ruling on the classification of goods moved across the customs border of the Union in unassembled or disassembled form, including in incomplete or uncompleted form;

6) the gross weight of goods or gross volume, as well as the quantity of goods in additional units of measurement if the Common Customs Tariff of the Eurasian Economic Union in respect of the declared goods sets an additional unit of measurement for every code of the Commodity Nomenclature of Foreign Economic Activity;

7) number of units of cargo;

8) place of destination of goods in accordance with commercial, transport (shipping) documents;

9) compliance with prohibitions and restrictions in accordance with Article 7 of this Code;

10) proposed transhipment of goods or cargo operations along the way.

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2. When determining the procedure for filling the transit declaration form, the Commission is entitled to reduce data to be specified in the transit declaration, depending on categories of goods, persons moving them across the customs border of the Union, and/or the means of transport used for transportation (shipment) of goods.

3. It is allowed to use transport (shipping), commercial and/or other documents, including those under international treaties of the Member States with a third party as a transit declaration except for cases provided for by paragraph 2 of Article 305 and paragraph 3 of Article 306 of this Code.

In the case of the use of transportation (shipment), commercial and/or other documents, including those under the international treaties of the Member States with a third party as a transit declaration, such documents shall contain the data stated in paragraph 1 of this Article.

If the documents used as a transit declaration do not contain all the data required by paragraph 1 of this Article, the missing data shall be provided in documents attached to this transit declaration or accompanying documents submitted to the customs authority.

4. The transit declaration shall contain data stated in paragraph 1 of this Article in respect of goods transported through the territory of a state that is a non-Member State of the Union, except for data on compliance with prohibitions and restrictions in accordance with Article 7 of this Code, the cost of such goods and other data, if it is set in accordance with this Code. The Commission is entitled to determine that the transit declaration shall contain data on the cost of goods in respect of goods transported through the territory of a state that is a non-Member State of the Union.

5. In addition to the data stated in paragraph 1 of this Article, a transit declaration in respect of foreign goods referred to in paragraph 4 of Article

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302 of this Code shall contain data on customs declarations according to which goods were placed under the customs procedure for processing within the customs territory or the customs procedure for processing for internal consumption, or the customs procedure for temporary admission.

Article 108. Documents Confirming Data Declared in a Customs Declaration

1. Documents confirming data declared in the customs declaration include:

1) documents confirming the performance of a transaction with goods and in the absence of such a transaction, other documents confirming the right of ownership, use and/or disposal of goods, as well as other commercial documents available to the declarant;

2) transport (shipping) documents;

3) documents confirming the powers of the person submitting the customs declaration;

4) documents confirming compliance with prohibitions and restrictions, trade remedies;

5) documents on the origin of goods;

6) documents confirming characteristics of goods used to classify them in accordance with the Commodity Nomenclature of Foreign Economic Activity, an advance ruling on the classification of goods, if available, and in the case of the customs declaring of goods (components) moved across the customs border of the Union in unassembled or disassembled form, including in incomplete or uncompleted form, in accordance with the customs procedure for transit, an advance ruling on the classification of goods adopted by the customs authority of any Member State in respect of such goods or a

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ruling on the classification of goods moved across the customs border of the Union in unassembled or disassembled form, including in incomplete or uncompleted form.

7) documents confirming the payment of customs duties, safeguard, anti-dumping and countervailing duties and/or the ensuring the fulfilment of the obligation for payment of customs duties, taxes, safeguard, anti-dumping and countervailing duties;

8) documents confirming compliance with the objectives and terms of granting customs payments exemptions;

9) documents confirming the change of time period for payment of customs duties, taxes;

10) documents confirming the declared customs value of goods, including its amount and the method of determining the customs value of goods;

11) a document on the registration and national affiliation of the vehicle for international transportation in case of transportation of goods by road as they are placed under the customs procedure for transit;

12) documents confirming conditions of the placement of goods under the declared customs procedures;

13) documents confirming the declared cost of processing operations when goods are placed under the customs procedure for release for internal consumption of products obtained from processing goods placed under the customs procedure for processing outside the customs territory;

14) documents indicated in Article 261 of this Code.

2. If the documents referred to in paragraph 1 of this Article do not contain data confirming the data declared in the customs declaration, such data shall be confirmed by other documents.

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3. At the time of submission of the customs declaration the declarant shall possess documents confirming the data declared in the customs declaration, except when based on the features of the customs declaring of goods established by the legislation of the Member States on customs regulation in accordance with paragraph 8 of Article 104 of this Code or Articles 114 to 117 of this Code, such documents may be missing at the time of submission of the customs declaration.

Article 109. Customs Operations Related to the Submission of a Customs Declaration and the Procedure of their Performance

1. A customs declaration is submitted to a customs authority eligible in accordance with the legislation of the Member States on customs regulation to register customs declarations.

2. When a customs declaration is submitted goods shall be within the territory of a Member State, to the customs authority of which the customs declaration in respect of such goods is submitted, except for:

1) goods exported from the customs territory of the Union, which can be placed under the customs procedure without their import into the customs territory of the Union in accordance with this Code;

2) goods moved by means of pipeline transportation or power transmission lines;

3) foreign goods the customs declaring of which is effected taking into account features laid down by the legislation of the Member States on customs regulation in accordance with paragraph 8 of Article 104 of this Code;

4) foreign goods the customs declaring of which is effected taking into account the features set by Articles 114 and 116 of this Code.

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3. The Commission shall have the right to determine cases when the Union goods may be not in the territory of a Member State, to the customs authority of which the customs declaration is submitted in respect of such goods, as well as features of customs operations performance in these cases.

4. The date and time of submission of the customs declaration are documented by the customs authority.

5. The submission of the hard copy customs declaration is accompanied by its electronic version for the customs authority, unless otherwise provided for by this Code, the Commission and the legislation of the Member States on customs regulation in cases stipulated by the Commission.

6. If transport (shipping), commercial and/or other documents are used as a transit declaration including documents under international treaties of the Member States with a third party, and in accordance with Article 11 of this Code preliminary information was provided containing the data specified in paragraph 1 of Article 107 of this Code, if there is no discrepancy between the preliminary information and the data contained in these documents, such a transit declaration is not accompanied by its electronic version for the customs authority.

7. The submission of a declaration for goods is not accompanied by presentation of documents confirming data declared in the declaration for goods for the customs authority, except as provided for by the second indent of this paragraph.

The submission of a hard copy declaration for goods is accompanied by presentation of documents confirming the powers of a person submitting the declaration for goods to the customs authority, unless otherwise determined by the legislation of the Member States on customs regulation.

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The legislation of the Member States may provide for the right of the declarant to present, prior to the submission of the declaration for goods or after the submission of a declaration for goods and prior to release of goods, documents confirming data on the origin of goods, compliance with prohibitions and restrictions, if data about such documents and/or data from them cannot be obtained by the customs authority in accordance with paragraph 2 of Article 80 of this Code, and the procedure for providing these documents can be determined as well.

8. The submission of a transit declaration is not accompanied by presentation of documents confirming data declared in the transit declaration for the customs authority, except as provided for in the second and third indents of this paragraph.

The submission of a transit declaration is accompanied by presentation of documents confirming compliance with prohibitions and restrictions, documents confirming the provision of guarantee for the fulfilment of the obligation for payment of customs duties, taxes, compliance with the legislation of the Member States, the monitoring of which is entrusted to customs authorities, if data about such documents and/or data from them cannot be obtained by the customs authority in accordance with paragraph 2 of Article 80 of this Code.

The submission of a hard copy transit declaration is accompanied by presentation to the customs authority of documents confirming the powers of a person submitting the transit declaration, unless otherwise determined by the legislation of the Member States.

9. The submission of a passenger customs declaration is accompanied by presentation to the customs authority of documents confirming data declared in it.

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The list of documents confirming data declared in a passenger customs declaration may be reduced by the Commission and the legislation of the Member States on customs regulation in cases stipulated by the Commission.

10. Documents confirming data declared in the declaration for goods may not be submitted to the customs authority, if such documents were previously submitted to such customs authority when performing customs operations or at the request of the customs authority when conducting customs control and are stored with this customs authority in accordance with Article 320 of this Code.

In such a case, the persons specified in this Code shall declare data about these documents in the declaration for goods or provide them to customs authorities in another way in accordance with the legislation of the Member States on customs regulation.

Article 110. Time Period of Submission of a Customs Declaration

1. A customs declaration for goods imported into the customs territory of the Union shall be submitted before the expiration of the term of the temporary storage of goods or within another time period stipulated by this Code.

2. A customs declaration for goods exported from the customs territory of the Union shall be submitted before their departure from the customs territory of the Union, unless otherwise stipulated by this Code.

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Article 111. Inspection of a Submitted Customs Declaration, Customs Operations Related to the Registration or Refusal of Registration of a Submitted Customs Declaration and the Procedure of their Performance

1. The customs authority inspects submitted customs declarations to establish the absence of grounds for refusal in its registration under paragraph 5 of this Article.

2. Customs operations related to the registration or refusal of registration of a customs declaration are performed by the customs authority no later than within 1 business hour of the customs authority from the moment of submission of the customs declaration, unless a smaller time period is determined in the legislation of the Member States on customs regulation.

3. The registration or refusal of registration of a declaration for goods, a transit declaration and a declaration for a vehicle shall be issued in accordance with the procedure determined by the Commission, and in the part not regulated by the Commission, following the procedure established in accordance with the legislation of the Member States on customs regulation.

4. The registration or refusal of registration of a passenger customs declaration shall be performed in accordance with the procedure established by the legislation of the Member States on customs regulation.

The registration or refusal of registration of a passenger customs declaration for goods for personal use sent via international postal items, with respect to which documents provided for by the acts of the Universal Postal Union and accompanying international postal items are used as the passenger customs declaration, may not be performed if provided for by the legislation of the Member States on customs regulation.

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5. The customs authority shall refuse to register a customs declaration on the following grounds:

1) a customs declaration is submitted to a customs authority not authorised to register customs declarations;

2) a customs declaration is submitted by an unauthorised person and/or is not properly signed or certified;

3) the customs declaring form is not complied with;

4) a customs declaration does not contain data to be specified in accordance with treaties and acts on customs regulation, and/or a customs declaration is not filled in accordance with the established filling procedure;

5) a hard copy customs declaration is prepared not in the prescribed form, and/or the structure and format of the electronic customs declaration or the electronic version of the hard copy customs declaration do not match the established structures and formats of such documents;

6) goods in respect of which a customs declaration is submitted, with the exception of goods referred to in paragraph 2 of Article 109 of this Code or goods in cases determined by the Commission in accordance with paragraph 3 of Article 109 of this Code, were not within the territory of a Member State, to the customs authority of which the customs declaration is submitted;

7) actions are not performed that, in accordance with this Code and/or the legislation of the Member States, shall be performed prior to or simultaneously with the submission of a customs declaration;

8) features of the customs declaring of goods set by the legislation of the Member States on customs regulation in accordance with paragraph 8 of Article 104 of this Code, which shall be followed before or simultaneously with the submission of a customs declaration, are not complied with.

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6. When issuing the refusal of registration of the customs declaration, the customs authority shall indicate all the grounds for refusal in accordance with paragraph 5 of this Article and, if it is stipulated by the legislation of the Member States on customs regulation, recommendations for addressing them.

In case of the refusal of registration of a hard copy customs declaration such a customs declaration and documents provided during its submission (if documents were provided during submission) will be returned to the declarant or customs broker, with one copy of the customs declaration remaining at the customs authority.

7. If the customs declaration is not registered by the customs authority, such a declaration is deemed not submitted for customs purposes.

8. Since its registration, the customs declaration becomes a document testifying to the facts having legal value.

9. In the case of a failure of information systems used by customs authorities caused by technical faults, failures in the work of communication tools (telecommunication networks and the Internet), shutdown of electricity, the customs authority in the absence of grounds for refusal of registration, except for the grounds specified in subparagraph 5 of paragraph 5 of this Article as regards the consistency of the structure and format of the electronic version of the hard copy customs declaration and the established structure and format, performs registration of the hard copy customs declaration without using information systems.

The features of performance of customs operations related to the registration of a customs declaration or refusal of registration in case of such a failure of information systems used by customs authorities shall be established by the legislation of the Member States on customs regulation.

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Article 112. Customs Operations Related to a Change (Addition) of Data Declared in a Customs Declaration and the Procedure of Performance of Such Operations

1. At a motivated request of the declarant in the form of an electronic document or a hard copy document, with consent of the customs authority, data declared in the customs declaration may be changed (added) prior to the release of goods, if at the time of receipt of such a request of the declarant, the customs authority has not requested documents and/or data in accordance with Article 325 of this Code, has not notified it about the place and time of customs examination, has taken no action on customs inspection and/or has not decided on a customs expertise.

Regardless of the first indent of this paragraph, it is allowed to change (add) data declared in the customs declaration at a motivated request of the declarant in the form of an electronic document or a hard copy document with the consent of the customs authority prior to the release of goods, if such changes (additions) are related to the change of data on the place of location of declared goods or correction of misprints or grammar mistakes not affecting the release of goods.

A change (addition) of data declared in the registered customs declaration may not entail provision of data about goods other than goods that have been entered in the registered customs declaration.

The procedure of performance of customs operations related to a change (addition) of data declared in a customs declaration and data on the electronic version of the hard copy customs declaration prior to the release of goods shall be determined by the Commission.

2. If during customs control violations of treaties and acts on customs regulation are identified, which, in accordance with the second and third

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indents of subparagraph 9, paragraph 1 of Article 125 of this Code will not constitute a ground for refusal in the release of goods, and the customs authority determined the need to change (add) data declared in the customs declaration to eliminate such violations, such data shall be changed (supplemented) by the declarant upon request of the customs authority within the term of release of goods established by paragraphs 3 and 6 of Article 119 of this Code.

The form of request to introduce amendments (additions) in data declared in the customs declaration prior to the release of goods shall be determined by the Commission.

3. After the release of goods a change (addition) of data declared in a declaration for goods and data in the electronic version of the hard copy declaration for goods is made in cases provided by this Code and/or determined by the Commission, by a decision of the customs authority or with the consent of the customs authority.

The form of a decision of the customs authority on changes (additions) to data declared in the declaration for goods after the release of goods shall be determined by the Commission.

The time periods and procedure of performance of customs operations related to the change (addition) of data declared in a declaration for goods and data in the electronic version of the hard copy declaration for goods after the release of goods shall be determined by the Commission.

4. In order to change (add) data declared in the declaration for goods and data in the electronic version of the hard copy declaration for goods, the declaration for goods is adjusted, except in cases determined by the Commission when data may be changed (added) without the use of this customs document.

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The adjustment form of the declaration for goods, the structure and format of the adjustment of the declaration for goods in the electronic form and the electronic version of adjustment of the hard copy declaration for goods, the procedure of their filling are determined by the Commission.

5. The adjustment of the declaration for goods is an integral part of such declaration for goods.

The submission of the adjustment of the hard copy declaration for goods is accompanied by its electronic version for the customs authority, unless otherwise determined by the Commission.

6. The Commission shall have the right to determine cases where it is possible to change (add) data declared in a transit declaration, a passenger customs declaration and a declaration for a vehicle after the release of goods, and data in the electronic versions of such hard copy customs declarations , as well as the terms and procedure of changes (additions) to data declared in such customs declarations, forms of customs documents used to change (add) data declared in these customs declarations, structures and formats of such customs documents in the form of electronic documents and electronic versions of hard copy customs documents and the procedure of their filing.

The submission of a hard copy customs document used to change (add) data declared in these types of the customs declaration shall be accompanied by the submission of its electronic version to the customs authority, unless otherwise determined by the Commission.

Customs documents used to change (add) data declared in a transit declaration, a passenger customs declaration and a declaration for a vehicle are an integral part of these types of customs declarations.

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Article 113. Customs Operations Related to the Revocation of a Customs Declaration and the Procedure of Performance of Such Operations

1. At a request by the declarant in the form of an electronic document or a hard copy document, a registered customs declaration for foreign goods, except for a transit declaration for foreign goods, referred to in paragraph 4 of Article 302 of this Code may be revoked prior to the release of goods by the customs authority.

2. In case of revocation of a customs declaration a new customs declaration shall be submitted within the term of temporary storage of goods.

3. If a customs declaration is not submitted within the time period stated in paragraph 2 of this Article, goods shall be detained by customs authorities in accordance with Chapter 51 of this Code.

4. At a request by the declarant in the form of an electronic document or a hard copy document, a registered transit declaration for foreign goods referred to in paragraph 4 of Article 302 of this Code may be revoked by it prior to the release of goods by the customs authority or after the release of goods by the customs authority before such goods actually leave the customs territory of the Union.

5. At a request by the declarant in the form of an electronic document or a hard copy document, a registered customs declaration for the Union goods may be revoked by it prior to their actual withdrawal from the customs territory of the Union including after the release of goods by the customs authority, with due consideration of paragraph 6 of this Article.

6. At a request by the declarant in the form of an electronic document or a hard copy document, a customs declaration for the Union goods placed under the customs procedure for exportation for the purposes of expiration of

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the customs procedure for the free customs zone or free warehouse may be revoked by it:

1) if such goods are in the territory of the FEZ or in the territory of a free warehouse, including after the release of goods by the customs authority;

2) if such goods are outside the territory of the FEZ or outside the territory of the free warehouse and are not actually withdrawn from the customs territory of the Union, if simultaneously a customs declaration is submitted to place such goods under another customs procedure in accordance with subparagraph 1, paragraph 6, Article 207 and subparagraph 1, paragraph 5, Article 215 of this Code.

7. A customs declaration may be revoked with the permission of the customs authority. A permission of the customs authority or a refusal of such permission are issued in the form of an electronic document or a hard copy document.

The revocation of the customs declaration is allowed if prior to the receipt of an application of the declarant, the customs authority has not notified the declarant of the place and time of customs examination of goods declared in the customs declaration, has not decided on a customs inspection of goods declared in the customs declaration, has not decided on a customs expertise and/or has not identified violations of treaties and acts on customs regulation, and/or the legislation of the Member States on customs regulation and/or the legislation of the Member States the monitoring of which is entrusted with customs authorities that entail administrative or criminal liability.

After the customs inspection of goods, customs examination of goods, receipt of results of the customs expertise, a customs declaration may be revoked if their results do not entail administrative or criminal liability for a

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violation of treaties and acts on customs regulation, the legislation of the Member States on customs regulation and the legislation of the Member States, the monitoring of which is entrusted to customs authorities.

The legislation of the Member States may establish other terms than stated in this paragraph for the revocation of a customs declaration submitted in respect of goods customs declaring features of which are set in the legislation of the Member States on customs regulation under paragraph 8 of Article 104 of this Code.

8. Paragraphs 1 to 7 of this Article shall not be applied in case of the revocation of a declaration for goods in cases stipulated by paragraph 9 of Article 116 of this Code.

In cases provided for by paragraph 9 of Article 116 of this Code, a declaration for goods shall be revoked at a request of the declarant submitted in the form of an electronic document or a hard copy document.

Article 114. Preliminary Customs Declaring

1. Preliminary customs declaring shall contain data to be specified in the customs declaration, except for the following data, which by its nature may not be known by the declarant at the time of submission of the customs declaration:

1) vehicles used to transport goods except for data on the means of transport to transport goods;

2) separate documents confirming data declared in the customs declaration;

3) other data determined by the Commission depending on the type of the customs declaration and/or categories of goods and the means of transport by which they are transported.

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2. Data referred to in subparagraphs 1 to 3 of paragraph 1 of this Article not declared during preliminary customs declaring but subject to clarification shall be changed (supplemented) in accordance with paragraph 1 of Article 112 of this Code prior to the release of goods.

3. After the import into the customs territory of the Union or after the delivery to the place of delivery specified by the customs authority of departure in cases where goods are carried in accordance with the customs procedure for transit, goods subjected to preliminary customs declaring shall be placed in the customs control zone indicated in the customs declaration and goods transported by vessels shall be located at the point of entry of goods indicated in the customs declaration.

The declarant shall inform the customs authority that has registered a customs declaration of the placement of goods in the customs control zone stated in the customs declaration or of the presence of goods transported by water in the point of entry, submit to the customs authority undeclared or updated data through changes (additions) of data declared in the customs declaration, or notify the customs authority that there has been no need to make such changes (additions).

If goods subjected to preliminary customs declaring were transported through the customs territory of the Union in accordance with the customs procedure for transit, the declarant shall inform the customs authority that has registered the customs declaration of the placement of goods in the customs control zone after expiration of the customs procedure for transit.

4. The legislation of the Member States on customs regulation may determine cases when goods subjected to preliminary customs declaring may be placed (located) in the customs control zone in the area of activities of a

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customs authority other than the customs authority that has registered the customs declaration.

5. During preliminary customs declaring prohibitions and restrictions, trade remedies apply that existed on the day of registration of a customs document used to change (add) data declared in the customs declaration by the customs authority, or the date of the registration of a notification that there was no need to make changes (additions) in the declaration for goods by the customs authority.

6. The customs authority shall refuse the release of goods if within 30 calendar days from the day following the day of registration of a customs declaration:

1) goods are not placed in the customs control zone indicated in the customs declaration;

2) the customs authority has not issued a permission to unload goods transported by vessels at the point of entry indicated in the customs declaration in accordance with paragraph 3 of this Article;

3) the customs authority that has registered the customs declaration has not been notified of the placement of goods in the customs control zone indicated in the customs declaration;

4) the customs authority was not provided with missing data by changing (adding) data declared in the customs declaration or it was not notified that there was no need to make such changes (additions).

7. If the time period of the release of goods has been extended or the release of goods has been denied, the declarant is obliged to perform customs operations related to the placement of goods in temporary storage, in accordance with Chapter 16 of this Code.

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8. The legislation of the Member States on customs regulation may establish cases when preliminary customs declaring when placing goods under customs procedures, except for the customs procedure for transit, shall be mandatory.

9. The Commission may determine the procedure of performance of customs operations during the preliminary customs declaring of goods for personal use, vehicles for international transportation as well as goods placed under the customs procedure for transit in the part not regulated by this Article.

Article 115. Incomplete Customs Declaring

1. Incomplete customs declaring is performed in respect of goods exported from the customs territory of the Union.

2. During incomplete customs declaring data shall be declared that shall be specified in the declaration for goods in accordance with Article 106 of this Code, except for the following data, which may not be disclosed:

1) the recipient of goods;

2) the country of destination of goods and/or trading country;

3) vehicles used to transport declared goods;

4) packages of goods (quantity, type, labelling and serial numbers).

3. After the release of goods, the customs declaring of which was carried out in accordance with this Article, the declarant shall submit to the customs authority missing data by changing (adding) data declared in a declaration for goods not later than 8 months from the date of release of the goods, unless shorter time periods are set in the legislation of the Member States on customs regulation.

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4. The legislation of the Member States on customs regulation can determine categories of goods in respect of which the provisions of this Article shall not apply.

Article 116. Periodic Customs Declaring

1. During periodic customs declaring a declaration for goods is submitted for all goods that will be moved across the customs border of the Union by two or more consignments during the delivery period towards fulfilment of obligations under one transaction and, in the absence of a transaction, using one document confirming the right of ownership, use or disposal of goods or one document on the conditions of processing of goods under customs declaring of processed products.

2. The declaration for goods submitted prior to the declared delivery period. The delivery period shall mean a period declared by the declarant that does not exceed 31 calendar days and within which it is planned to:

1) present goods imported into the customs territory of the Union to the customs authority;

2) ship goods exported from the customs territory of the Union (hand over goods to the carrier that will carry out the international transportation of goods, or the first carrier when the international transportation of goods is performed with their transhipment (transfer) to another vehicle for the purpose of exporting goods from the customs territory of the Union).

3. The legislation of the Member States on customs regulation may establish that the delivery period specified in paragraph 2 of this Article may not exceed 1 calendar month.

4. During periodic customs declaring it is not allowed to import goods into the customs territory of the Union or export goods from the customs

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territory of the Union in a quantity exceeding the quantity declared in the declaration for goods, except in cases determined by the Commission.

5. During periodic customs declaring data shall be declared that shall be specified in the declaration for goods in accordance with Article 106 of this Code, based on the number of goods planned to move across the customs border of the Union within the stated delivery period, except for the following data, which by its nature may not be known by the declarant at the time of submission of the declaration for the goods:

1) vehicles used to transport goods except for data on the means of transport to transport goods;

2) separate documents confirming data declared in the customs declaration;

3) other data stipulated by the Commission depending on the categories of goods and means of transport by which they are transported.

6. After the end of the declared period of delivery of goods, the customs declaring of which was carried out in accordance with this Article, the declarant shall submit to the customs authority the missing data as well as data on the actual quantity of goods through changes (additions) of data declared in a declaration for goods, within the following time periods:

1) not later than 1 month from the day following the last day of the delivery period, during which goods were imported into the customs territory of the Union;

2) not later than 2 months from the day following the day of actual export from the customs territory of the Union of the whole consignment of goods declared in the declaration for goods.

7. The legislation of the Member States on customs regulation may set shorter time periods for making changes (additions) to data declared in the

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declaration for goods than those determined in paragraph 6 of this Article, or a possibility to extend the periods referred to in subparagraph 2 of paragraph 6 of this Article; and if the delivery period is determined by the legislation of the Member States on customs regulation in accordance with paragraph 3 of this Article - another period for making changes (additions) in data declared in the declaration for goods.

8. Goods subjected to periodic customs declaring and intended for export from the customs territory of the Union, shall be actually exported from the customs territory of the Union within 6 months from the day following the last day of the delivery period.

This period shall be extended by the customs authority that has released goods at a motivated request of the declarant for a time period not exceeding 3 months from the date of its expiration.

9. If in case of periodic customs declaring goods declared in the declaration for goods have not been presented to the customs authority that had registered such a declaration for goods within the declared time period or have not been actually exported from the customs territory of the Union within the time period established by paragraph 8 of this Article, such declaration for goods shall be revoked in accordance with paragraph 8 of Article 113 of this Code.

10. If the declarant fails to perform actions to revoke the declaration within the established time period in accordance with paragraph 9 of this Article, the customs authority shall cancel the release of goods under paragraph 4 of Article 118 of this Code.

11. The legislation of the Member States on customs regulation can determine categories of goods in respect of which the provisions of this Article shall not apply.

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12. The legislation of the Member States on customs regulation may establish additional terms under which periodic customs declaring may be performed in accordance with this Article.

13. The legislation of the Member States on customs regulation of the Union may determine customs control features for goods declared within periodic customs declaring in the declaration for goods throughout the delivery period.

Article 117. Features of Customs Declaring of Goods Moved across the Customs Border of the Union in Unassembled or Disassembled Form, Including in Incomplete or Uncompleted Form

1. Goods in a unassembled or disassembled form, including in incomplete or uncompleted form moved across the customs border of the Union in the form of separate components within the stipulated time period may be declared by submitting multiple declarations for goods with respect to components of such goods, indicating the code in accordance with the Commodity Nomenclature of Foreign Economic Activity corresponding to the code of the goods in the complete or completed form.

A component means a part of goods in the complete or completed form that is specified as such a part in a ruling on the classification of goods moved across the customs border of the Union in a unassembled or disassembled form, including in incomplete or uncompleted form, adopted in accordance with paragraph 3 of Article 21 of this Code (hereinafter in this Article, “a ruling on the classification of goods”).

2. The features of the customs declaring of goods determined in this Article apply when goods are placed under the customs procedure for release for internal consumption, the customs procedure for exportation, the customs

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procedure for customs warehouse, the customs procedure for the free customs zone, the customs procedure for free warehouse, the customs procedure for re-exportation and the customs procedure for re-importation.

3. The features of the customs declaring of goods set in this Article shall apply if the following terms are complied with simultaneously:

1) a ruling on the classification of goods is issued for these goods;

2) a person who has received a ruling on classification of goods is the declarant of components of goods;

3) customs declaring of all components of goods is performed by one customs authority;

4) components of goods are imported into the customs territory of the Union for one recipient or are exported from such territory by one sender.

4. In addition to the terms laid down in paragraph 3 of this Article, the legislation of the Member States on customs regulation may establish that components of goods shall be imported into the customs territory of the Union within the framework of one transaction.

5. The legislation of the Member States on customs regulation may provide for the need for the declarant to send a notification on planned supplies of components of goods to the customs authority in the form and according to the procedure determined by the customs legislation of this Member State after it receives a ruling on the classification of goods and before the submission of a declaration for goods for the first component of goods.

6. When importing foreign goods into the customs territory of the Union, the customs declaring of components of goods may be performed taking into account the features set in Article 114 of this Code.

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7. Under customs declaring of goods in accordance with this Article, customs tariff regulatory measures, rates of export customs duties, tax rates, export customs duties exemptions, tax exemptions, prohibitions and restrictions, trade remedies for goods in the complete or completed form and declarations for goods in respect of components of goods valid as of the date of their registration by the customs authority shall apply.

8. A declaration for goods with regard to the last component of goods in the complete or completed form shall be submitted within a time period not exceeding 2 years from the date of registration of the declaration for goods with respect to the first component of such goods.

The legislation of the Member States on customs regulation may establish the possibility of extending the time period referred to in the first indent of this paragraph, the procedure for such extension as well as the time period for submitting a declaration for goods with regard to the last component of goods in the complete or completed form.

9. If the time period of submission of the declaration for goods with regard to the last component of goods established under paragraph 8 of this Article is violated, and/or if before the expiration of such a term a ruling on the classification of goods is terminated or revoked, respective changes (additions) related to the replacement of the code of goods under the Commodity Nomenclature of Foreign Economic Activity by codes of components of goods under the Commodity Nomenclature of Foreign Economic Activity in the complete or completed form shall be introduced to data in declarations for goods with respect to components of goods released before the expiration or revocation of such a decision.

Changes (additions) in data contained in the declaration for goods shall be made by the declarant in accordance with the procedure established under

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Article 112 of this Code within a time period not exceeding 30 calendar days from the date of expiration of the time period set according to paragraph 8 of this Article, or a notification of the declarant on invalidation or revocation of a ruling on the classification of goods, if the ruling on the classification of goods is invalidated or revoked on grounds other than the expiration of the time period set in accordance with paragraph 8 of this Article.

10. The legislation of the Member States on customs regulation may determine customs control features for goods the customs declaring of which has been performed in accordance with this Article.

CHAPTER 18
Release of Goods and Customs Operations Related to the Release of Goods

Article 118. General Provisions on the Release of Goods and the Procedure of Performance of Customs Operations Related to the Release of Goods and its Cancellation

1. The release of goods is performed by the customs authority, provided that the person:

1) complies with terms of placement of goods under the declared customs procedure or terms set for the use of particular categories of goods not subject to customs procedures under this Code except for cases when such term as the compliance with prohibitions and restrictions in accordance with the Union Treaty and/or the legislation of the Member States may be confirmed after the release of goods;

2) customs fees for customs operations performed by customs authorities related to the release of goods are paid if such fees are established in accordance with the legislation of the Member State and the term of their

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payment is prior to the release of goods, including prior to the registration of the customs declaration.

2. The release of goods is performed using the information system of the customs authority by creating an electronic document or by putting appropriate marks on the hard copy customs declaration or on an application on the release of goods prior to the submission of the hard copy declaration for goods.

3. Customs operations related to the release of goods are performed by the customs authority within the time periods specified in Article 119 of this Code or within the time periods specified by the Commission and/or the legislation of the Member States on customs regulation in accordance with paragraph 10 of this Article, in accordance with the procedure established by the Commission and in the part not covered by the Commission - in accordance with the procedure determined under the legislation of the Member States on customs regulation.

The legislation of the Member States on customs regulation may determine features of performance of customs operations related to the release of goods at points of entry.

4. In case of the revocation of a customs declaration as provided for by paragraphs 4 to 6 of Article 113, paragraph 9 of Article 116 of this Code, as well as provided for by paragraph 10 of Article 116 of this Code, the customs authority shall cancel the release of goods.

The Commission, and the legislation of the Member States on customs regulation in cases stipulated by the Commission, may also determine cases and terms under which the release of goods may be cancelled by the customs authority at a motivated request of the declarant.

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The cancellation of the release of goods is performed using the information system of the customs authority by creating an electronic document or by putting appropriate marks on the hard copy customs declaration .

The procedure of performance of customs operations related to the cancellation of the release of goods is determined by the Commission and in the part not covered by the Commission in accordance with the legislation of the Member States on customs regulation.

5. If data on 2 or more goods are declared in the declaration for goods, the customs authority shall release goods complying with release terms set in paragraph 1 of this Article, unless otherwise determined by the legislation of the Member States on customs regulation.

6. The customs authority shall electronically notify a person temporarily storing goods to be released of the release of goods and in cases stipulated by the legislation of the Member States on customs regulation it shall also notify other persons if there is interaction between the customs authority information system and information systems of such persons within the time period determined in accordance with the legislation of the Member States on customs regulation.

7. In cases provided for by Articles 120 to 122 and 126 of this Code, as well as in relation to goods for personal use, vehicles for international transportation and stores, the release of goods is performed in accordance with this Article taking into account the terms and/or features of performance of the customs operation for the release of goods determined by Articles 120to 122 and 126 and Chapters 37 to 39 of this Code.

8. The legislation of the Member States on customs regulation may establish the cases and procedure for marking the release of goods on

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commercial, transport (shipping) documents or revoking the release of goods on commercial, transport (shipping) documents with marks on the release of goods.

Article 119. Time Periods for the Release of Goods

1. The release of goods shall be completed by the customs authority within 4 hours from the date of registration of the customs declaration or from the moment of occurrence of one of the circumstances specified in paragraph 2 of this Article, and in cases where the customs declaration is registered less than 4 hours before the end of the business hours of the customs authority or if one of the circumstances referred to in paragraph 2 of this Article occurred less than 4 hours before the end of the business hours of the customs authority - within 4 hours after the beginning of the business hours of the customs authority, except as provided in this Article.

2. During preliminary customs declaring of goods the time periods for the release of goods provided for in this Article shall be calculated from the moment of occurrence of one of the following circumstances:

1) change (addition) of data declared in the customs declaration, provided that the customs authority that has registered the customs declaration received a notification on the placement of goods in the customs control zone specified in the customs declaration and, in the case of goods carried by vessels, the customs authority has issued a permission for their unloading at the point of entry indicated in the customs declaration in accordance with paragraph 3 of Article 114 of this Code;

2) the customs authority that has registered the customs declaration has been notified of the placement of goods in the customs control zone indicated in the customs declaration; and, in the case of goods carried by vessels, the

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customs authority has issued a permission to unload the goods at the point of entry indicated in the customs declaration in accordance with paragraph 3 of Article 114 of this Code, provided that the customs authority has been notified that there was no need to make changes (additions) to the submitted customs declaration or that changes (additions) had been made to data declared in the customs declaration before the customs authority received a notification on the placement of goods in the customs control zone indicated in the customs declaration, or before a permission to unload at the point of entry indicated in the customs declaration was received in accordance with paragraph 3 of Article 114 of this Code in respect of goods shipped by vessels.

3. The release of goods shall be completed not later than 1 business day after the day of registration of the customs declaration or after the day of occurrence of one of the circumstances specified in paragraph 2 of this Article if, within the term specified in paragraph 1 of this Article, one of the following circumstances occurred:

1) the customs authority in accordance with paragraphs 1 and 4 of Article 325 of this Code requested documents confirming data declared in the customs declaration and/or decided to organise customs control in other forms or to take measures ensuring the conduction of customs control;

2) the declarant has addressed the customs authority with a motivated request to change (add) data declared in the customs procedures in accordance with paragraph 1 of Article 112 of this Code;

3) the declarant has not met a requirement of the customs authority to change (add) data declared in the customs declaration in accordance with paragraph 2 of Article 112 of this Code.

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4. The time period for the release of goods referred to in paragraph 3 of this Article may be extended by time required for:

1) conducting or completing the launched customs control using forms of the customs control and/or measures ensuring the conduction of customs control stipulated by this Code;

2) meeting requirements of the customs authority on changing (adding) data declared in the customs declaration in accordance with paragraph 2 of Article 112 of this Code;

3) providing guarantee for the fulfilment of the obligation for payment of customs duties, taxes, safeguard, anti-dumping and countervailing duties in accordance with Articles 121 and 122 of this Code.

5. The term of the release of goods shall be extended with the permission of the head (chief) of the customs authority, the deputy head (deputy chief) authorised by him/her or their replacing officials.

6. If the release of goods is extended, it shall be completed by the customs authority no later than 10 business days from the day following the day of registration of the customs declaration or the day of occurrence of one of the circumstances specified in paragraph 2 of this Article, unless otherwise stipulated by this Code.

If the release of goods placed under the customs procedure for transit is extended, it shall be completed by the customs authority no later than 5 business days from the day following the day of registration of the transit declaration or the day of occurrence of one of the circumstances specified in paragraph 2 of this Article.

7. If the inspection of customs and other documents and/or data may not be completed within the time period stipulated in paragraph 6 of this Article, and goods in accordance with Article 121 of this Code cannot be

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released in the case provided for in paragraph 5 of Article 121 of this Code, the time period of the release of goods is extended with the permission of the head (chief) of the customs authority, the deputy head (deputy chief) authorised by him/her or their replacing officials, on the day following the day of expiration of the time period set in paragraph 6 of this Article, for the duration of such an inspection.

8. If a customs expertise is scheduled and for its completion a longer term than the term in paragraph 6 of this Article is needed and there has not been provided any guarantee for the fulfilment of the obligation for payment of customs duties, taxes, safeguard, anti-dumping and countervailing duties under Article 122 of this Code or if goods in accordance with Article 122 of this Code cannot be released in the case provided for in paragraph 5 of Article 122 of this Code, the time period of the release of goods is extended with the permission of the head (chief) of the customs authority, the deputy head (deputy chief) authorised by him/her or their replacing officials, on the day following the day of expiration of the time period set in paragraph 6 of this Article, for the duration of such customs expertise.

9. If the time period of the release of goods in accordance with paragraphs 4 to 8 of this Article is extended, the customs authority shall send a notification to the declarant or customs broker on such an extension no later than 1 business day following the day of issue of permission.

The legislation of the Member States on customs regulation may establish that a notification shall specify the grounds on which the term of the release of goods is extended.

10. The Commission and/or the legislation of the Member States on customs regulation may establish shorter time periods for the release of goods than the time periods specified in paragraphs 1 and 3 of this Article.

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11. The time period for the release of goods may be suspended in accordance with Article 124 of this Code and/or international treaties within the Union.

Article 120. Features of Performance of Customs Operations and the Release of Goods prior to the Submission of the Declaration for Goods

1. The following goods may be declared for release prior to the submission of the declaration for goods in accordance with the customs procedure for release for internal consumption:

1) the goods specified in paragraph 1 of Article 81 of this Code as well as determined by the Commission in accordance with paragraph 2 of Article 81 of this Code;

2) goods imported within the framework of the implementation of investment projects identified in accordance with the legislation of the Member States;

3) categories of goods in the list approved by the Commission, imported by particular categories of juridical persons that meet criteria defined by the Commission.

2. Goods may be declared for release prior to the submission of the declaration for goods in accordance with the customs procedure for processing within the customs territory, under the customs procedure for the free customs zone, the customs procedure for free warehouse, the customs procedure for temporary admission without payment of customs duties (taxes), if it is stipulated by the legislation of the Member States, as well as under other customs procedures determined by the Commission.

The legislation of the Member States may determine the list of categories of goods that may be declared for release before submitting a

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declaration for goods in accordance with the customs procedure for processing within the customs territory, the customs procedure for the free customs zone, the customs procedure for free warehouse, the customs procedure for temporary admission without payment of customs duties (taxes).

3. When goods are declared for release prior to the submission of a declaration for goods, a person who will be the declarant of the goods during the submission shall submit to the customs authority a statement of release of goods prior to the submission of the declaration for goods in the form of an electronic document or a hard copy document.

A statement of release of goods prior to the submission of the declaration for goods is submitted by a person who may be the declarant of goods (hereinafter in this Article, “a person who submitted the statement of release of goods prior to the submission of the declaration for goods”).

A statement of release of goods prior to the submission of the declaration for goods shall contain data on the person who will act as the declarant, the chosen customs procedure and other data necessary for the release of goods, as defined by the Commission depending on the type of a statement of release of goods prior to the submission of the declaration for goods, the person who will act as the declarant, categories of goods and customs procedures.

The form of the statement of release of goods before the submission of the declaration for goods, the structure and format of such a statement in the form of an electronic document, the procedure of their filling are determined by the Commission.

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4. Together with a statement of release of goods prior to the submission of the declaration for goods in the form of a hard copy document, the following documents shall be provided:

1) documents confirming compliance with the terms under which, in accordance with paragraph 13 of this Article, the customs authority releases the goods before the submission of a declaration for goods;

2) commercial or other documents containing data on the recipient and sender of goods, the country of departure and the country of destination of goods, goods (name, trademark, geographical indications of the goods which constitute an intellectual property object included in the common customs registry of intellectual property of the Member States and/or the national customs registry of intellectual property, which is maintained by the customs authority of the Member State, the customs authority of which received a statement of release of goods prior to the submission of the declaration for goods, description, code in accordance with the Commodity Nomenclature of Foreign Economic Activity at a level of at least the first 6 digits, quantity, gross weight, and cost). In the absence of necessary data in the documents mentioned in this subparagraph, such data shall be indicated in the statement of release of goods prior to the submission of the declaration for goods.

5. Documents referred to in paragraph 4 of this Article may not be submitted to the customs authority if data about such documents and/or data from them may be obtained in accordance with paragraph 2 of Article 80 of this Code.

6. The submission of the statement of release of goods before the submission of the declaration for goods in the form of an electronic document shall be accompanied by the submission of documents confirming compliance with prohibitions and restrictions of documents confirming the

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provision of guarantee for the fulfilment of the obligation for payment of customs duties, taxes, if data about such documents and/or data from them cannot be obtained by the customs authority in accordance with paragraph 2 of Article 80 of this Code.

7. A statement of release of goods prior to the submission of the declaration for goods is submitted to the customs authority of the Member State authorised to register the customs declaration, to which the declaration for goods will be subsequently submitted.

8. If goods are declared for release prior to the submission of the declaration for goods, such goods shall be in the territory of the Member State, to the customs authority of which a statement of release of goods is submitted prior to the submission of the declaration for goods.

9. The person who submitted a statement of release of goods prior to the submission of the declaration for goods is liable under the legislation of the Member States for the failure to comply with treaties and acts on customs regulation, including for indicating incorrect data in the application on the release of goods prior to the submission of the declaration, for goods, presenting invalid documents, including counterfeit documents and/or documents containing knowingly incorrect (false) data, failing to submit the declaration for goods within the prescribed time period.

10. The customs authority shall register a statement of release of goods prior to the submission of the declaration for goods or refuse its registration no later than 1 business hour of the customs authority from the submission of such a statement in accordance with the procedure determined by the Commission, and in the part not regulated by the Commission, following the procedure established in accordance with the legislation of the Member States on customs regulation.

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11. From the moment of registration a statement of release of goods prior to the submission of the declaration for goods becomes a document evidencing facts having legal value.

12. The customs authority shall refuse the registration of a statement of release of goods prior to the submission of the declaration for goods on the following grounds:

1) a statement of release of goods prior to the submission of the declaration for goods is submitted to a customs authority not authorised to register customs declarations;

2) a statement of release of goods prior to the submission of the declaration for goods is submitted by an unauthorised person or is not properly signed or certified;

3) a statement of release of goods prior to the submission of the hard copy declaration for goods is drawn up not according to the prescribed form, the structure and format of the statement in the form of an electronic document do not conform to the structure and format of such a statement;

4) an application on the release of goods prior to the submission of the declaration for goods does not specify data to be specified in accordance with the third indent of paragraph 3 of this Article;

5) documents specified in paragraph 4 of this Article are not provided together with a statement of release of goods prior to the submission of the declaration for goods in the form of a hard copy document;

6) documents are not provided together with a statement of release of goods prior to the submission of the declaration for goods in the form of an electronic documents under paragraph 6 of this Article;

7) on the day of submission of a statement of release of goods prior to the submission of the declaration for goods the person who submitted such a

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statement has an obligation to submit the declaration for goods for the goods released before the submission of the declaration for goods, which has not been performed within the time period determined by paragraph 16 of this Article and paragraph 4 of Article 441 of this Code;

8) goods in respect of which the statement of release of goods before the submission of the declaration for goods has been submitted are not in the territory of the Member State the customs authority of which will receive the statement of release of goods prior to the submission of the declaration for goods.

13. The release of goods prior to the submission of the declaration for goods is performed by the customs authority, provided that the person who has submitted a statement of release of goods prior to the submission of the declaration for goods:

1) paragraphs 1 and 2 of this Article or paragraph 1 of Article 441 of this Code are complied with if the statement of release of goods prior to the submission of the declaration for goods was submitted by the authorised economic operator;

2) terms of placement of goods under the declared customs procedure are complied with, except for the payment of customs duties, taxes, safeguard, anti-dumping and countervailing duties, as well as cases where such a term as the compliance with prohibitions and restrictions in accordance with the Union Treaty and/or the legislation of the Member States may be confirmed after the release of goods;

3) guarantee for the fulfilment of the obligation for payment of customs duties, taxes, safeguard, anti-dumping and countervailing duties in respect of the goods referred to in paragraph 1 of this Article is provided, except for the goods listed in paragraph 14 of this Article, and except in the case where

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there is no need of guarantee for the fulfilment of the obligations for payment of customs duties, taxes, safeguard, anti-dumping and countervailing duties in accordance with paragraph 5 of Article 441 of this Code.

14. Provision of guarantee for the fulfilment of the obligation for payment of customs duties, taxes, safeguard, anti-dumping and countervailing duties is not required in respect of:

1) goods necessary for the elimination of consequences of natural disasters and natural and man-made emergencies;

2) military products required for peacekeeping actions or military exercises;

3) humanitarian and technical aid;

4) currencies of the Member States, foreign currencies or other currency values, precious metals, including gold, imported by the national (Central) banks of the Member States and their branches;

5) other goods determined by the legislation of the Member States.

15. Guarantee for the fulfilment of the obligation for payment of customs duties, taxes, safeguard, anti-dumping and countervailing duties is provided in accordance with Chapter 9 and Article 75 of this Code.

16. A declaration for goods in respect of goods released in accordance with this Article shall be submitted by a person who has submitted a statement of release of goods prior to the submission of the declaration for goods not later than on the 10th day of the month following the month of the release of goods or within the time period determined by paragraph 4 of Article 441 of this Code.

The time period referred to in this paragraph shall be calculated subject to the provisions of paragraph 6 of Article 4 of this Code.

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17. Following the results of the inspection of the declaration for goods in accordance with Article 111 of this Code and compliance with the terms of placement of goods under the declared customs procedure, which under subparagraph 2 of paragraph 13 of this Article were not followed during the release of goods, as well as compliance with the terms provided for in subparagraph 2 of paragraph 1 of Article 118 of this Code, the customs authority generates and sends an electronic document to the declarant or puts relevant marks on the hard copy declaration for goods, and/or on commercial, transport (shipping) documents containing data on the release of goods prior to the submission of the declaration for goods.

18. When performing customs operations and releasing goods before the submission of a declaration for goods customs tariff regulatory measures, tax-related legislative acts of the Member States, rates of safeguard, anti-dumping and countervailing duties and the exchange rate in force on the day of registration of a statement of release of goods prior to the submission of the declaration for goods by the customs authority shall apply.

19. The release of goods prior to the submission of the declaration for goods is made within the time periods set in Article 119 of this Code. Time periods for the release of goods prior to the submission of the declaration for goods shall be calculated from the day of registration of a statement of release of goods prior to the submission of the declaration for goods.

20. Other features of performance of customs operations related to the release of goods prior to the submission of the declaration for goods may be determined by the Commission and the legislation of the Member States on customs regulation before they are determined by the Commission or in cases stipulated by the Commission.

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21. Customs operations related to the release of goods prior to the submission of the declaration for goods declared by the authorised economic operator are performed with due consideration of Article 441 of this Code.

Article 121. Features of the Release of Goods Prior to the Completion of the Inspection of Customs and Other Documents and/or Data

1. The release of goods prior to the completion of the inspection of customs and other documents and/or data that cannot be completed within the time period of release of goods is performed by the customs authority, provided that customs duties, taxes, safeguard, anti-dumping and countervailing duties are paid in an amount calculated in the declaration for goods and that guarantee for the fulfilment of the obligation for payment of customs duties, taxes, safeguard, anti-dumping and countervailing duties is provided in an amount determined in accordance with paragraphs 4 and 5 of Article 65, paragraphs 5 and 6 of Article 75 of this Code, except as provided by subparagraph 1 of paragraph 2 and paragraph 3 of this Article and cases stipulated in the customs legislation of Member States in accordance with subparagraph 2 of paragraph 2 of this Article.

2. Guarantee for the fulfilment of the obligation for payment of customs duties, taxes, safeguard, anti-dumping and countervailing duties is not provided in the following cases:

1) the authorised economic operator acts as the declarant of goods;

2) in other cases set by the legislation of the Member States on customs regulation.

3. If customs operations on behalf and at a request of the declarant are performed by the customs broker and such customs broker in accordance with Article 405 of this Code is jointly liable with the declarant to pay

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customs duties, taxes, safeguard, anti-dumping and countervailing duties, there is no need to ensure the fulfilment of the obligation for payment of customs duties, taxes, safeguard, anti-dumping and countervailing duties subject to the terms determined by the Commission, and before they are determined by the Commission - by the legislation of the Member States.

4. Guarantee for the fulfilment of the obligation for payment of customs duties, taxes, safeguard, anti-dumping and countervailing duties is provided in accordance with Chapter 9 and Article 75 of this Code.

5. The provisions of paragraph 1 of this Article shall not apply if the customs authority detects signs indicating the possibility of applying prohibitions and restrictions and/or trade remedies established in forms other than safeguard, anti-dumping and countervailing duties in respect of the goods and/or other duties established in accordance with Article 50 of the Union Treaty in the absence of the confirmation of their compliance by the declarant.

Article 122. Features of the Release of Goods in Case of a Customs Expertise

1. The release of goods pending the results of a customs expertise scheduled before the release of goods is carried out by the customs authority, provided that customs duties, taxes, safeguard, anti-dumping and countervailing duties are paid in the amount calculated in the declaration for goods and that guarantee for the fulfilment of the obligation for payment of customs duties, taxes, safeguard, anti-dumping and countervailing duties is provided in an amount determined in accordance with paragraphs 4 and 5 of Article 65, paragraphs 5 and 6 of Article 75 of this Code, except as provided by subparagraph 1 of paragraph 2 and paragraph 3 of this Article, and in

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cases stipulated in the legislation of the Member States on customs regulation under subparagraph 2 of paragraph 2 of this Article.

2. Guarantee for the fulfilment of the obligation for payment of customs duties, taxes, safeguard, anti-dumping and countervailing duties is not provided in the following cases:

1) the authorised economic operator acts as the declarant of goods;

2) in other cases set by the legislation of the Member States on customs regulation.

3. If customs operations on behalf and at a request of the declarant are performed by the customs broker and such customs broker in accordance with Article 405 of this Code is jointly liable with the declarant to pay customs duties, taxes, safeguard, anti-dumping and countervailing duties, there is no need to ensure the fulfilment of the obligation for payment of customs duties, taxes, safeguard, anti-dumping and countervailing duties subject to the terms determined by the Commission, and before they are determined by the Commission - by the legislation of the Member States.

4. Guarantee for the fulfilment of the obligation for payment of customs duties, taxes, safeguard, anti-dumping and countervailing duties is provided in accordance with Chapter 9 and Article 75 of this Code.

5. The provisions of paragraph 1 of this Article shall not apply if the customs authority detects signs indicating the possibility of applying prohibitions and restrictions and/or trade remedies established in forms other than safeguard, anti-dumping and countervailing duties in respect of the goods and/or other duties established in accordance with Article 50 of the Union Treaty in the absence of the confirmation of their compliance by the declarant.

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Article 123. Features of the Release of Goods if an Administrative Offence or a Crime Is Identified

If an administrative offence or a crime is identified, the release of goods prior to the completion of proceedings on the administrative offence (administrative process) or completion of the criminal proceedings is performed by the customs authority, provided that such goods have not been seized or arrested under the legislation of the Member States.

Article 124. Suspension of the Term of the Release of Goods Containing Intellectual Property and Resumption of the Time Period for the Release of Such Goods

1. If during the performance of customs operations related to the placement under the customs procedure of goods containing intellectual property included in the Common customs registry of intellectual property or the national customs registry of intellectual property maintained by the customs authority of the Member State on whose territory goods are placed under a customs procedure, the customs authority has discovered signs of violations of intellectual property rights of the copyright holder, the time period for the release of such goods is suspended for 10 business days.

2. At a request of the copyright holder or a person representing his interests or the interests of several copyright holders, this time period shall be extended by the customs authority, but for not more than 10 business days if the copyright holder or a person representing his interests or the interests of several copyright holders addressed authorised authorities for the protection of the rights of the copyright holder in accordance with the legislation of the Member States as well as in other cases established by the legislation of the Member States.

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3. Decisions to suspend the time period for the release of goods and to extend the suspension of release of goods are made by the head (chief) of the customs authority or a person authorised by him/her.

4. The time periods set in paragraphs 1 and 2 of this Article shall be calculated in accordance with paragraph 8 of Article 4 of this Code.

5. The customs authority shall not later than 1 business day following the day of adoption of a decision to suspend the time period for release of goods containing intellectual property inform the declarant and the copyright holder or a person representing his interests or the interests of several copyright holders of such suspension, its reasons and terms of the suspension, and shall also inform the declarant of the name (surname, name, patronymic (if any)) and location (address) of the copyright holder and/or a person representing his interests or the interests of several copyright holders, and the copyright holder or a person representing his interests or the interests of several copyright holders - of the name (surname, name, patronymic (if any)) and location (address) of the declarant.

6. Upon the expiration of the suspension time period for the release of goods containing intellectual property, the time period for the release of such goods is resumed, except in cases where the customs authority has received documents confirming the seizure of goods, their arrest or forfeiture, or other documents under the legislation of the Member States.

7. Customs authorities are entitled to suspend the time period for release of goods containing intellectual property not included in the common customs registry of intellectual property of the Member States and/or the national customs registry of intellectual property maintained by the customs authority of the Member State in the territory of which goods are placed

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under a customs procedure, without a statement of the copyright holder in accordance with the legislation of the Member States on customs regulation.

8. The copyright holder in accordance with the legislation of the Member States shall be responsible for property damage (harm) caused to the declarant, owner, recipient of goods containing intellectual property, as a result of the suspension of the time period for release of goods in accordance with this Article, if no violation of rights of the copyright holder has been identified.

9. A decision to suspend the time period for the release of goods shall be cancelled prior to the expiration of the suspension time period for release of goods in the following cases:

1) if the customs authority received a statement of the copyright holder or a person representing his interests or the interests of several copyright holders, on the cancellation of such a decision;

2) if an intellectual property object is excluded from the common customs registry of intellectual property of the Member States or the national customs registry of intellectual property maintained by the customs authority of the Member State in the territory of which goods are placed under customs procedures;

3) in other cases determined by the legislation of the Member States.

10. A decision to suspend the time period for the release of goods is cancelled by the head (chief) of the customs authority or a person authorised by him/her.

11. After the cancelation of the decision to suspend the time period for the release of goods the time period of the release of such goods shall be resumed.

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The legislation of the Member States may establish cases when the time period of the release of such goods may not be resumed.

12. The customs authority provides the declarant, the copyright holder or a person representing his interests or the interests of several copyright holders with information about goods in respect of which a decision was taken to suspend the time period for release of goods in accordance with the procedure determined by the Commission.

13. Information received by the declarant, the copyright holder or a person representing his interests or the interests of several copyright holders in accordance with this Article shall be confidential and shall not be disclosed by them, shared with third parties, nor shared with or disclosed to the state authorities of the Member States, except for cases established by the legislation of the Member States.

14. With consent of the customs authority, the declarant, the copyright holder or a person representing his interests or the interests of several copyright holders have the right to take samples and/or specimens of goods in respect of which a decision was taken to suspend the time period for their release, including for their exploration, as well as the right to examine, photograph or otherwise record such goods.

15. The procedure for issuing decisions on the suspension of the time period for release of goods and on the extension of the suspension time period for the release of goods, a notification of the declarant, the copyright holder or a person representing his interests or the interests of several copyright holders, the adoption of such decisions, as well as the procedure for issuing a decision to cancel the suspension time period for the release of goods shall be determined by the Commission.

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Article 125. Refusal of the Release of Goods and the Procedure of Performance of Customs Operations Related to the Refusal of the Release of Goods

1. The customs authority shall refuse the release of goods on the following grounds:

1) failure to comply with the terms under which the customs authority releases goods, including the terms referred to in Articles 120 to 123 of this Code, as well as in relation to goods for personal use, vehicles for international transportation and stores;

2) failure to comply with the requirements of the customs authority to change (add) data declared in a customs declaration in the case provided for in paragraph 2 of Article 112 of this Code;

3) occurrence of circumstances stated in paragraph 6 of Article 114 of this Code during preliminary customs declaring;

4) failure to comply with features of such customs declaring as provided by paragraphs 1 and 2 of Article 116 of this Code during periodic customs declaring, and/or failure to fulfil the obligation for payment of customs fees, safeguard, anti-dumping and countervailing duties, interest and/or penalties by the declarant within the established term;

5) failure to present goods at a request of the customs authority within the time periods for release of goods established by paragraphs 3 and 6 of Article 119 of this Code;

6) non-resumption of the time period for release of goods in cases stipulated in paragraphs 6 and 11 of Article 124 of this Code;

7) failure to comply with the requirements provided for in paragraphs 2 and 7 of Article 325 of this Code;

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8) failure to attribute goods declared in a passenger customs declaration to goods for personal use in accordance with paragraph 4 of Article 256 of this Code;

9) discovery of violations of treaties and acts on customs regulation and/or the legislation of the Member States during the customs control by customs authorities, except in cases where:

identified violations that are not grounds for initiating an administrative or criminal case have been eliminated;

identified violations have been eliminated, declared goods have not been seized or arrested under the legislation of the Member States.

2. The legislation of the Member States on customs regulation may provide that the customs authority shall refuse to release goods, if a bankruptcy case is initiated against the declarant.

3. The refusal to release goods is issued using the information system of the customs authority by creating an electronic document or by putting appropriate marks on the hard copy customs declaration or on an application on the release of goods prior to the submission of the hard copy declaration for goods. When issuing the refusal to release goods all the reasons for such a refusal are indicated together with recommendations on their eliminations, if it is stipulated by the legislation of the Member States.

4. Customs operations related to the refusal to release goods shall be performed by the customs authority before the expiration of the time period for release of goods in accordance with the procedure determined by the Commission, and in the part not regulated by the Commission, following the procedure established in accordance with the legislation of the Member States on customs regulation.

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Article 126. Conditionally Released Goods

1. Conditionally released goods are goods placed under the customs procedure for release for internal consumption with respect to which the following applies:

1) import customs duties exemptions and tax exemptions associated with restrictions on the use and/or disposal of these goods;

2) compliance with prohibitions and restrictions in accordance with the Union Treaty and/or the legislation of the Member States may be confirmed after the release of goods;

3) in accordance with international treaties within the Union or international treaties on accession to the Union (international treaties on the accession of a State to the Union Treaty) (hereinafter referred to as "treaties on accession to the Union"), lower rates of import customs duties than those established by the Common Customs Tariff of the Eurasian Economic Union apply.

2. Conditionally released goods referred to in subparagraph 1 of paragraph 1 of this Article shall comply with the purposes and terms for providing import customs duties exemptions, tax exemptions and/or restrictions on the use and/or disposal of goods due to the use of such exemptions.

It is allowed to use conditionally released goods referred to in subparagraph 1 of paragraph 1 of this Article that are vehicles for international transportation under Chapter 38 of this Code, provided that such use does not violate the purposes and terms for providing import customs duties exemptions, tax exemptions and does not entail failure to comply with established restrictions on the use and/or disposal of these goods related to the use of such exemptions.

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3. Conditionally released goods specified in subparagraph 2 of paragraph 1 of this Article may not be transferred to third parties, including through their sale or alienation in any other way and if restrictions on the import of these goods into the customs territory of the Union are established due to the safety check of these goods it is also prohibited to use them (exploit, consume) in any form.

4. Conditionally released goods specified in subparagraph 3 of paragraph 1 of this Article may be used only within the territory of a Member State, the customs authority of which released them, unless otherwise stipulated by international treaties within the Union or international treaties on the accession to the Union.

5. Goods specified in subparagraph 1 of paragraph 1 of this Article remain conditionally released goods until they obtain the status of the Union goods in accordance with this Article, if they are placed:

1) under the customs procedure for processing outside the customs territory in accordance with paragraph 3 of Article 176 of this Code;

2) under the customs procedure for release for internal consumption for the expiration of the customs procedure for processing outside the customs territory in accordance with Article 184 of this Code or in the case provided for in the second indent of paragraph 3 of Article 277 of this Code.

6. Conditionally released goods have the status of foreign goods and are under customs control before they obtain the status of the Union goods.

7. Conditionally released goods obtain the status of the Union goods after:

1) desistance of the obligation for payment of import customs duties, taxes, unless otherwise determined by the legislation of the Member States,

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in respect of goods referred to in subparagraph 1 of paragraph 1 of this Article;

2) confirmation of compliance with the prohibitions and restrictions in respect of goods specified in subparagraph 2 of paragraph 1 of this Article;

3) fulfilment of the obligation for payment of import customs duties and/or their recovery in the amount of a difference between amounts of import customs duties calculated at the rates of import customs duties, established by the Common Customs Tariff of the Eurasian Economic Union and amounts of import customs duties paid upon the release of goods, either in a different amount established in accordance with international treaties within the Union or international treaties on the accession to the Union if the payment of import customs duties in such amount is stipulated in accordance with international treaties within the Union or international treaties on the accession to the Union, or the desistance of the obligation for payment of import customs duties due to occurrence of other circumstances stated in paragraph 6 of Article 136 in respect of goods listed in subparagraph 3 of paragraph 1 of this Article.

8. To obtain the status of the Union goods conditionally released goods are not subject to repeated placement under the customs procedure for release for internal consumption.

The procedure for confirming compliance with prohibitions and restrictions after the release of goods in the case set in subparagraph 2 of paragraph 7 of this Article shall be determined in the legislation of the Member States.

9. The legislation of the Member States on customs regulation may establish other cases and the procedure for designating goods as conditionally released goods.

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SECTION IV
CUSTOMS PROCEDURES

CHAPTER 19
General Provisions on Customs Procedures

Article 127. Application of Customs Procedures

1. Goods moved across the customs border of the Union and other goods in cases stipulated by this Code for the location and use in the customs territory of the Union, export from the customs territory of the Union and/or location and use outside the customs territory of the Union shall be subject to placement under customs procedures, unless otherwise provided for by this Code.

2. Depending on the purpose of the location and use of goods in the customs territory of the Union, their export from the customs territory of the Union and/or their location and use outside the customs territory of the Union, the following customs procedures shall apply to goods:

1) release for internal consumption;

2) exportation;

3) transit;

4) customs warehouse;

5) processing within the customs territory;

6) processing outside the customs territory;

7) processing for internal consumption

8) free customs zone;

9) free warehouse;

10) temporary admission;

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11) temporary exportation;

12) re-importation;

13) re-exportation;

14) duty-free trade;

15) destruction;

16) refusal in favour of the State;

17) special customs procedure.

3. Goods placed under a customs procedure may be placed under other customs procedures or the same customs procedure:

1) to make expire the customs procedure under which they are placed;

2) to suspend the customs procedure under which they are placed;

3) to transport (ship) goods through the customs territory of the Union and/or to transport them from one part of the customs territory of the Union to another part of the customs territory of the Union through states that are non-Member States of the Union and/or by sea in accordance with this Code.

4. The content of customs procedures and provisions governing the application of customs procedures, including terms of the placement of goods under customs procedures, terms and procedure for using goods in accordance with customs procedures after their placement under such customs procedures, the procedure of expiration, termination, suspension and resumption of customs procedures, as well as the circumstances of the commencement and desistance of the obligation for payment of customs duties, taxes, safeguard, anti-dumping and countervailing duties, time period and/or features of their calculation and payment in respect of goods to be placed (placed) under customs procedures or goods received (formed), produced (received) within the framework of customs procedures, are determined in the relevant Chapters of this Section and in cases stipulated by

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this Code - by the Commission and/or the legislation of the Member States on customs regulation.

5. In addition to terms of the placement of goods under customs procedures except for the customs procedure for transit and the customs procedure for processing outside the customs territory, the legislation of the Member States on customs regulation may determine such a term of the placement of goods under customs procedures as ensuring the fulfilment of the obligation for payment of customs duties, taxes, safeguard, anti-dumping and countervailing duties.

Article 128. Placement of Goods under a Customs Procedure

1. The persons referred to in Article 83 of this Code shall have the right to choose the customs procedure under this Code by declaring it under customs declaring of goods or during declaration of goods for release before submitting the declaration for goods or by importing goods into the territory of a port FEZ or a logistics FEZ.

2. The placement of goods under a customs procedure starts from the submission of a customs declaration or a statement of release of goods prior to the submission of the declaration for goods to the customs authority, unless otherwise provided for by this Code, and ends with the release of goods, except in the case provided for by paragraph 1 of Article 204 of this Code.

3. The day of placement of goods under a customs procedure shall be the day of release of goods, except in the case provided for in paragraph 1 of Article 204 of this Code.

4. An obligation to confirm compliance with the terms of the placement of goods under a declared customs procedure shall be borne by the declarant.

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5. Goods subject to quarantine sanitary, veterinary, quarantine phytosanitary and other forms of state control (supervision) shall be placed under a customs procedure only after conducting the respective type of state control (supervision).

6. If when introducing non-tariff regulatory measures customs procedures are determined under which it is not allowed to place goods subject to such a measure, these goods shall not be placed under customs procedures irrespective of the provisions of this Section.

Article 129. Expiration, Termination, Suspension and Resumption of a Customs Procedure

1. Customs procedures shall be subject to expiration in cases, according to the procedure and within the time periods established by this Code and, if it is stipulated by this Code, by the Commission or the legislation of the Member States on customs regulation.

2. Customs procedures shall be deemed expired before the expiry of the customs procedure established by the customs authority, if the customs declaration submitted to place goods under the customs procedure for the expiration of the customs procedure has been registered by the customs authority within the time period provided for the expiration of the customs procedure except when the customs authority refuses to release goods in accordance with the established customs procedure or the customs declaration has been revoked in accordance with Article 113 of this Code.

3. In case of liquidation of a person who is the declarant of goods placed under a customs procedure, the legislation of the Member States may set another time period prior to which the customs procedure shall expire,

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different from the time period in this Code, as well as may determine persons entrusted with the obligation to make expire the customs procedure.

4. Customs procedures are terminated in cases, according to the procedure and in terms established by this Code and, if it is stipulated by this Code, by the Commission or the legislation of the Member States on customs regulation.

5. In cases stipulated by this Code goods placed under a customs procedure, which has been terminated, as well as goods received (formed), produced (received) within the framework of this customs procedure, shall be detained by customs authorities in accordance with Chapter 51 of this Code.

6. Goods placed under a customs procedure, which has been terminated, as well as goods received (formed), produced (received) within the framework of this customs procedure, not detained by customs authorities in accordance with paragraph 5 of this Article shall be placed for temporary storage under Chapter 16 of this Code.

7. Foreign goods located in the customs territory of the Union in respect of which the customs procedure was terminated shall be placed under customs procedures applied to foreign goods for their further location and use on the customs territory of the Union or export from the customs territory of the Union, except for cases provided for by this Code.

Goods received (formed), produced (received) within the framework of customs procedures that have been terminated shall be placed under customs procedures applied to them depending on the status they have obtained during customs procedures, for their further location and use in the customs territory of the Union or export from the customs territory of the Union or import into this territory, except for cases provided for by this Code.

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Goods located outside the customs territory of the Union in respect of which the customs procedure has been terminated shall be placed under customs procedures applied to the Union goods for their further location outside the customs territory of the Union and shall be placed under customs procedures applied to foreign goods for their import into the customs territory of the Union.

8. During the placement of goods under customs procedures in accordance with paragraph 7 of this Article after the termination of customs procedures such goods are subject to provisions of this Code without taking into account the features of calculation and payment of customs duties, taxes, safeguard, anti-dumping and countervailing duties stipulated by this Code, which apply during the placement of goods under customs procedures to make expire relevant customs procedures, except for the features stipulated by Article 226 of this Code.

9. A customs procedure may be suspended by placing goods placed under a customs procedure or products of their processing under another Customs procedure, as well as in the case provided for in paragraph 1 of Article 133 of this Code.

Customs procedures, which apply to suspend other customs procedures, as well as cases where customs procedures may be suspended, shall be determined by this Code and, if it is stipulated by this Code, by the Commission.

The procedure of suspension and resumption of customs procedures in the determined cases shall be set by the Commission.

Article 130. Extension of Customs Procedures

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1. The time period of customs procedures established by the customs authority shall be extended by the customs authority before it expires and, in cases provided by this Code or the legislation of the Member States in accordance with paragraph 3 of Article 165, paragraph 3 of Article 178 and paragraph 3 of Article 190 of this Code, after it expires within the time periods stipulated by this Code or time periods determined by the Commission or set in the legislation of the Member States on customs regulation in accordance with this Code.

2. The procedure for extending the time period of customs procedures by the customs authority shall be stipulated by the legislation of the Member States on customs regulation.

Article 131. Compliance with the Trade Remedies Set in Forms other than Safeguard, Anti-Dumping and Countervailing Duties and/or other Duties set under Article 50 of the Union Treaty during Placement of Goods under a Customs Procedure

Compliance with the trade remedies set in forms other than safeguard, anti-dumping and countervailing duties and/or other duties set under Article 50 of the Union Treaty shall be confirmed during the placement of goods under a customs procedure, the terms of which provide for the compliance with such measures, unless otherwise is stipulated by this Code, the Union Treaty or acts of the Commission introducing such measures.

Article 132. Compliance with Terms of the Use of Goods in Accordance with the Declared Customs Procedure

1. An obligation for compliance with terms of the use of goods in accordance with the declared customs procedure to be followed after the

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placement of goods under a customs procedure shall be borne by the declarant as well as by other persons in accordance with this Code.

2. Persons stated in paragraph 1 of this Article shall bear responsibility for violating terms of the use of goods in accordance with the declared customs procedure under the legislation of the Member States.

Article 133. Effects of the Seizure (Arrest), Confiscation or Turning into the Property (income) of a Member State of Goods Placed under a Customs Procedure

1. In the case of seizure of goods placed under a customs procedure or their arrest in accordance with the legislation of the Member States, customs procedures in respect of these goods are suspended.

2. If a decision is taken on the cancellation of the seizure of goods or the cancellation of their arrest, customs procedures resume from the date following the date of entry into force of such a decision, or the date specified in the decision.

3. If the customs procedure is resumed, interest to be charged and paid in accordance with this Section shall not be charged and paid for the term of suspension of the customs procedure.

4. During the confiscation or turning into the property (income) of a Member State based on a court decision of goods placed under a customs procedure, the customs procedure is terminated in respect of these goods.

5. If bringing a person to administrative or criminal liability in accordance with the legislation of the Member States is related to his/her failure to comply with the terms of the use of goods under the customs procedure and this failure to comply entails the impossibility of further application of the customs procedure, the customs procedure shall expire

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within 15 calendar days from the date following the date of entry into force of a decision to bring a person to liability.

If a customs procedure does not expire within the time period stated in the first indent of this paragraph, the customs procedure is terminated and goods are detained by customs authorities in accordance with Chapter 51 of this Code.

CHAPTER 20
Customs Procedure for Release for Internal Consumption

Article 134. Content and Application of the Customs Procedure for Release for Internal Consumption

1. The customs procedure for release for internal consumption is a customs procedure applied to foreign goods under which goods are placed and used in the customs territory of the Union without any restrictions on possession, use and/or disposal provided for in treaties and acts on customs regulation in respect of foreign goods, unless otherwise provided for by this Code.

2. Goods placed under the customs procedure for release for internal consumption obtain the status of the Union goods, except for conditionally released goods specified in paragraph 1 of Article 126 of this Code.

3. The customs procedure for release for internal consumption may be used for:

1) goods, which are products of processing of goods to which the customs procedure for processing within the customs territory was applied and which have been exported from the customs territory of the Union in accordance with the customs procedure for re-exportation;

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2) temporarily exported vehicles for international transportation placed under the customs procedure for processing outside the customs territory in accordance with the first indent of paragraph 3 of Article 277 of this Code, for the expiration of the customs procedure for processing outside the customs territory in accordance with Article 184 of this Code;

3) temporarily exported vehicles for international transportation in the case provided for by the second indent of paragraph 3 of Article 277 of this Code.

Article 135. Terms of the Placement of Goods under the Customs Procedure for Release for Internal Consumption

1. Terms of the placement of goods under the customs procedure for release for internal consumption shall be as follows:

1) payment of import customs duties, taxes in accordance with this Code;

2) payment of safeguard, anti-dumping and countervailing duties in accordance with this Code;

3) compliance with prohibitions and restrictions in accordance with Article 7 of this Code;

4) compliance with trade remedies set in the form other than safeguard, anti-dumping and countervailing duties and/or other duties stipulated in accordance with Article 50 of the Union Treaty.

2. Terms of the placement of goods specified in subparagraph 1 of paragraph 3 of Article 134 of this Code under the customs procedure for release for internal consumption shall be as follows:

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1) placement of goods under the customs procedure for release for internal consumption within 3 years from the date following the date of their actual export from the customs territory of the Union;

2) no change of the state of goods, except for changes due to natural wear as well as changes due to natural wastage under normal transportation (shipment) and/or storage conditions;

3) possibility to identify goods by customs authorities;

4) submission to the customs authority of data on the circumstances of export of goods from the customs territory of the Union confirmed through the submission of customs and/or other documents or data on such documents;

5) compliance with terms specified in subparagraphs 1 and 2 of paragraph 1 of this Article.

Article 136. Commencement and Desistance of the Obligation for Payment of Import Customs Duties, Taxes, Safeguard, Anti-Dumping and Countervailing Duties for Goods to be Placed (Placed) under the Customs Procedure for Release for Internal Consumption, Payment Terms and Calculation

1. The obligation for payment of import customs duties, taxes, safeguard, anti-dumping and countervailing duties for goods placed under the customs procedure for release for internal consumption shall commence for the declarant from the date of registration of the declaration for goods by the customs authority.

2. The obligation for payment of import customs duties, taxes does not commence with respect to goods placed under the customs procedure for release for internal consumption, which are imported to one recipient from one sender under one transportation (shipment) document and the total

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customs value of which does not exceed the amount equivalent to 200 euros, and if the Commission establishes another amount - the amount established by the Commission at the exchange rate as of the day of registration of the declaration for goods by the customs authority. Whereas for the purposes of this paragraph, the customs value shall not include costs for the transportation (shipment) of goods imported into the customs territory of the Union to the point of entry, the cost of loading, unloading, and transhipment of such goods and insurance costs in connection with such transportation (shipment), loading, unloading or transhipment of such goods.

The obligation for payment of safeguard, anti-dumping and countervailing duties for goods specified in Articles 199 and 200 of this Code and placed under the customs procedure for release for internal consumption shall not commence.

The Commission shall be entitled to determine the amount other than the amount stipulated in the first indent of this paragraph, within which the obligation for payment of import customs duties, taxes with respect to goods placed under the customs procedure for release for internal consumption imported to the address of one recipient from one sender under one transportation (shipment) document shall not commence.

3. The obligation for payment of import customs duties, taxes for goods placed under the customs procedure for release for internal consumption shall desist for the declarant upon the occurrence of the following circumstances:

1) release of goods in accordance with the customs procedure for release for internal consumption while using import customs duties exemptions and tax exemptions not accompanied by restrictions on the use and/or disposal of these goods;

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2) fulfilment of the obligation for payment of import customs duties, taxes, and/or their recovery in amounts calculated and payable pursuant to subparagraph 1 of paragraph 14 of this Article, unless otherwise provided for by paragraph 5 of this Article;

3) the recognition by the customs authority in accordance with the legislation of the Member States on customs regulation of the destruction and/or permanent loss of foreign goods by an accident or force majeure, or permanent loss of these goods as a result of the natural wastage at normal transportation (shipment) and/or storage conditions, except for cases when prior to such destruction or permanent loss in accordance with this Code the time period for payment of import customs duties, taxes is due in respect of these foreign goods;

4) the refusal to release goods in accordance with the customs procedure for release for internal consumption - with respect to the obligation for payment of import customs duties, taxes, which has commenced at the registration of the declaration for goods;

5) revocation of the customs declaration in accordance with Article 113 of this Code and/or cancellation of the release of goods in accordance with paragraph 4 of Article 118 of this Code - with respect to the obligation for payment of import customs duties, taxes, which has commenced at the registration of the declaration for goods;

6) confiscation or turning into the property (income) of a Member State of goods in accordance with the legislation of that Member State;

7) detention of goods by the customs authority in accordance with Chapter 51 of this Code;

8) placement for temporary storage or placement under one of customs procedures of goods that were seized or arrested during an inspection of a

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report of a crime, during criminal proceedings or administrative proceedings (an administrative process) and in whose respect a decision to return them was taken, unless those goods were released earlier;

4. The obligation for payment of import customs duties, taxes in respect of goods placed under the customs procedure for release for internal consumption with the use of import customs duties exemptions and tax exemptions associated with restrictions on the use and/or disposal of these goods, shall desist for the declarant upon the occurrence of the following circumstances:

1) expiration of 5 years from the date of release of goods in accordance with the customs procedure for release for internal consumption, unless another term of restrictions on the use and/or disposal of these goods has not been determined provided that during this term the due date for the payment of import customs duties, taxes established in paragraph 11 of this Article has not occurred;

2) expiration of another established term of restrictions on the use and/or disposal of these goods provided that during this term the due date for the payment of import customs duties, taxes established in paragraph 11 of this Article has not occurred;

3) placement of goods under the customs procedure for destruction until the expiration of 5 years from the date of release of goods in accordance with the customs procedure for release for internal consumption or before the expiration of another specified term of restrictions on the use and/or disposal of these goods provided that during this term the due date for the payment of import customs duties, taxes established in paragraph 11 of this Article has not occurred;

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4) fulfilment of the obligation for payment of import customs duties and/or their recovery in the amounts calculated and payable pursuant to subparagraph 2 of paragraph 14 of this Article upon the occurrence of circumstances referred to in paragraph 11 of this Article;

5) recognition by the customs authority in accordance with the legislation of the Member States on customs regulation until the expiration of 5 years from the date of release of goods in accordance with the customs procedure for release for internal consumption or before the expiration of another specified term of restrictions on the use and/or disposal of goods of the destruction and/or permanent loss of foreign goods as the result of an accident or force majeure, or of permanent loss of those goods as the result of natural wear under normal transportation (shipment) and/or storage conditions, except for cases when prior to such destruction or permanent loss under this Code the date of payment of customs duties, taxes set in paragraph 11 of this Article is due in respect of foreign goods;

6) placement of goods under the customs procedure for refusal in favour of the State before the expiration of 5 years from the date of release of goods in accordance with the customs procedure for release for internal consumption or before the expiration of another specified term of restrictions on the use and/or disposal of these goods;

7) placement of goods under the customs procedure for re-exportation provided that the due date for the payment of import customs duties, taxes established in paragraph 11 of this Article has not occurred prior to the placement under this customs procedure;

8) confiscation or turning into the property (income) of a Member State of goods in accordance with the legislation of that Member State.

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5. The fulfilment of the obligation for payment of import customs duties and/or their recovery in the amounts calculated and payable pursuant to subparagraph 1 of paragraph 14 of this Article in respect of goods placed under the customs procedure for release for internal consumption provided that in accordance with international treaties within the Union or international treaties on the accession to the Union import customs duties are paid at lower rates than those established by the Common Customs Tariff of the Eurasian Economic Union. This fulfilment does not cancel the obligation for payment of import customs duties in the amount of the difference between amounts of import customs duties calculated at rates set in the Common Customs Tariff of the Eurasian Economic Union and rates of import customs duties paid upon the release of goods, either in a different amount established in accordance with international treaties within the Union or international treaties on the accession to the Union.

6. The obligation for payment of import customs duties for goods specified in paragraph 5 of this Article in the amount specified in the paragraph shall desist upon the occurrence of the following circumstances:

1) the fulfilment of the obligation for payment of import customs duties and/or their recovery in the amounts calculated and payable pursuant to subparagraph 3 of paragraph 14 of this Article;

2) the expiration of 5 years from the date of release in accordance with the customs procedure for release for internal consumption for goods included in the list established by the Commission in accordance with the first indent of paragraph 7 of this Article, if international treaties within the Union or international treaties on accession to the Union or the Commission in accordance with the second indent of paragraph 7 of this Article do not determine another time period within which goods retain the status of foreign

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goods, provided that during this period the date of the payment of import customs duties established by paragraph 13 of this Article has not been due;

3) expiration of another time period set by international treaties within the Union or international treaties on accession to the Union, within which goods retain the status of foreign goods, provided that during this period the date of payment of import customs duties established by paragraph 13 of this Article has not been due;

4) expiration of the term determined by the Commission in accordance with the second indent of paragraph 7 of this Article in respect of goods included in the list (lists) determined by the Commission in accordance with the second indent of paragraph 7 of this Article, provided that during this period the date for payment of import customs duties, taxes established in paragraph 13 of this Article has not been due;

5) placement of goods under the customs procedure for refusal in favour of the State;

6) the recognition by the customs authority in accordance with the legislation of the Member States on customs regulation of the destruction and/or permanent loss of foreign goods by an accident or force majeure, or permanent loss of these goods as a result of the natural wastage under normal transportation (shipment) and/or storage conditions before the occurrence of circumstances provided for by subparagraphs 2 to 4 of this paragraph, except for cases when prior to such destruction or permanent loss in accordance with this Code the date of payment of customs duties, taxes set in paragraph 13 of this Article has been due in respect of foreign goods;

7) placement of goods under the customs procedure for destruction provided that the due date for the payment of import customs duties set in

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paragraph 13 of this Article has not been due prior to the placement under this customs procedure;

8) placement of goods under the customs procedure for re-exportation provided that the due date for the payment of import customs duties set in paragraph 13 of this Article has not occurred prior to the placement under this customs procedure;

9) confiscation or turning into the property (income) of a Member State of goods in accordance with the legislation of that Member State.

7. The Commission determines a list (lists) of goods that obtain the status of the Union goods after expiration of 5 years from the date of release of goods under the customs procedure for release for internal consumption out of goods to which lower import customs rates apply than rates set by the Common Customs Tariff of the Eurasian Economic Union in accordance with international treaties within the Union or international treaties on accession to the Union.

The Commission shall be entitled to determine the list (lists) of goods that will obtain the status of the Union goods for another term, which is longer than the term specified in the first indent of this paragraph, and to set such a term for particular categories of specified goods.

8. The obligation for payment of safeguard, anti-dumping and countervailing duties for goods to be placed (placed) under the customs procedure for release for internal consumption shall desist for the declarant upon the occurrence of the following circumstances:

1) fulfilment of the obligation for payment of safeguard, anti-dumping and countervailing duties and/or their recovery in the amounts calculated and payable in accordance with paragraph 16 of this Article;

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2) recognition by the customs authority, in accordance with the legislation of the Member States on customs regulation, of the destruction and/or permanent loss of foreign goods as the result of an accident or force majeure, or of permanent loss of those goods as the result of natural wear under normal transportation (shipment) and/or storage conditions, except for cases when the date of payment of safeguard, anti-dumping and countervailing duties for those foreign goods became due before such destruction or permanent loss in accordance with this Code;

3) the refusal to release goods in accordance with the customs procedure for release for internal consumption - with respect to the obligation for payment of safeguard, anti-dumping and countervailing duties, which has commenced at the registration of the declaration for goods;

4) revocation of the customs declaration in accordance with Article 113 of this Code and/or cancellation of the release of goods in accordance with paragraph 4 of Article 118 of this Code - with respect to the obligation for payment of safeguard, anti-dumping and countervailing duties, which has commenced at the registration of the declaration for goods;

5) confiscation or turning into the property (income) of a Member State of goods in accordance with the legislation of that Member State;

6) detention of goods by the customs authority in accordance with Chapter 51 of this Code;

7) placement for temporary storage or placement under one of customs procedures of goods that were seized or arrested during an inspection of a report of a crime, during criminal proceedings or administrative proceedings (an administrative process), and in whose respect a decision to return them was taken, unless those goods were released earlier.

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9. The obligation for payment of import customs duties, taxes shall be fulfilled (import customs duties, taxes shall be paid) in respect of goods placed under the customs procedure for release for internal consumption before the release of goods under the customs procedure for release for internal consumption, unless a different time period for payment of import customs duties, taxes is set in accordance with this Code.

10. The obligation for payment of import customs duties, taxes in respect of goods placed under the customs procedure for release for internal consumption shall be fulfilled with the use of import customs duties exemptions and tax exemptions associated with restrictions on the use and/or disposal of these goods upon occurrence of the circumstances set in paragraph 11 of this Article.

11. Upon occurrence of the following circumstances, the time period of payment of import customs duties, taxes with respect to goods stated in paragraph 10 of this Article is the following date:

1) if the declarant waives such exemptions - the date of making changes as regards the waiver of import customs duties exemptions, tax exemptions in the declaration for goods submitted to place goods under the customs procedure for release for internal consumption;

2) in case of actions in violation of the purposes and terms of granting import customs duties exemptions, tax exemptions and/or restrictions on the use and/or disposal of these goods in connection with the application of such exemptions, including in cases where such actions entailed a loss of such goods - the first day of such actions, and if this day is not established - the day of placement of these goods under the customs procedure for release for internal consumption;

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3) in case of the loss of goods except for their destruction and/or permanent loss as the result of an accident or force majeure or permanent loss as the result of natural wastage under normal transportation (shipment) and/or storage conditions - the date of loss of goods, and if this day is not established - the day of placement of these goods under the customs procedure for release for internal consumption;

4) if the compliance with the purposes and terms for providing import customs duties exemptions, tax exemptions and/or restrictions on the use and/or disposal of these goods in connection with the application of such exemptions is considered as unconfirmed in accordance with Article 316 of this Code - the day of placement of goods under the customs procedure for release for internal consumption.

12. The obligation for payment of import customs duties shall be fulfilled upon the occurrence of circumstances specified in paragraph 13 of this Article in respect of goods placed under the customs procedure for release for internal consumption with the payment of import customs duties at lower rates than those established by the Common Customs Tariff of the Eurasian Economic Union.

13. Upon occurrence of the following circumstances, the time period for payment of import customs duties for goods stated in paragraph 12 of this Article shall be the following:

1) in case of the voluntary payment of import customs duties - the day of making changes in the declaration for goods, submitted for placement of goods under the customs procedure for release for internal consumption, in the part pertaining to calculation of import customs duties, or another date determined by the Commission in accordance with international treaties within the Union or international treaties on the accession to the Union;

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2) in the case of acts in violation of restrictions on the use of goods established by paragraph 4 of Article 126 of this Code, and/or in contravention of other terms set by international treaties within the Union or international treaties on accession to the Union - the first day of such acts and if this day is not determined, the day of placement of goods under the customs procedure for release for internal consumption.

14. Unless otherwise provided for by this Code, import customs duties, taxes are payable:

1) for goods specified in paragraph 9 of this Article, in the amount equal to import customs duties, taxes calculated in a declaration for goods taking into account tariff preferences and import customs duties and tax exemptions, in accordance with this Code;

2) for goods specified in paragraph 10 of this Article, in the amount of import customs duties, taxes calculated in a declaration for goods taking into account tariff preferences not paid due to the application of import customs duties exemptions, in accordance with this Code; and if such goods have been placed under the customs procedure for processing outside the customs territory for their repair in accordance with paragraph 3 of Article 176 of this Code, also in the amount of import customs duties, taxes calculated in accordance with paragraphs 1 to 6 of Article 186 of this Code before the expiration of 5 years from the date of release of goods in accordance with the customs procedure for release for internal consumption or before the expiration of a prescribed period of restriction on the use and/or disposal of goods;

3) for goods specified in paragraph 12 of this Article, in the amount of the difference between import customs duties calculated under this Code at the rates of import customs duties set in the Common Customs Tariff of the

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Eurasian Economic Union, and import customs duties paid during the release of the goods, or in other amounts stipulated by international treaties within the Union or international treaties on accession to the Union.

15. The obligation for payment of safeguard, anti-dumping and countervailing duties for goods to be placed (placed) under the customs procedure for release for internal consumption shall be fulfilled (safeguard, anti-dumping and countervailing duties shall be paid) before the release of goods in accordance with the customs procedure for release for internal consumption.

16. Safeguard, anti-dumping and countervailing duties for goods to be placed (placed) under the customs procedure for release for internal consumption shall be subject to payment in the amount calculated in the declaration for goods taking into account the features provided for by Chapter 12 of this Code.

17. This Article shall be applied to goods to be placed (placed) under the customs procedure for release for internal consumption in case of their release prior to the submission of the declaration for goods taking into account the features set by Article 137 of this Code.

Article 137. Features of Commencement and Desistance of the Obligation for Payment of Import Customs Duties, Taxes, Safeguard, Anti-Dumping and Countervailing Duties for Goods to be Placed (Placed) under the Customs Procedure for Release for Internal Consumption, if Goods are Released before the Submission of the Declaration for Goods

1. The obligation for payment of import customs duties, taxes, safeguard, anti-dumping and countervailing duties for goods placed under the customs procedure for release for internal consumption declared for release

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prior to the submission of the declaration for goods commences in respect of a person who submitted a statement of release of goods prior to the submission of the declaration for goods, from the registration of a statement of release of goods by the customs authority until the submission of the declaration for goods.

2. The obligation for payment of import customs duties, taxes, safeguard, anti-dumping and countervailing duties for goods placed under the customs procedure for release for internal consumption declared for release prior to the submission of the declaration for goods shall desist in respect of a person who submitted a statement of release of goods prior to the submission of the declaration for goods upon the occurrence of the following circumstances:

1) the recognition by the customs authority in accordance with the legislation of the Member States on customs regulation of the destruction and/or permanent loss of foreign goods by an accident or force majeure, or permanent loss of these goods as a result of the natural wastage at normal transportation (shipment) and/or storage conditions if such destruction or permanent loss happened before the release of such goods;

2) refusal to release goods prior to the submission of the declaration for goods;

3) confiscation or turning into the property (income) of a Member State of goods in accordance with the legislation of that Member State;

4) detention of goods by the customs authority in accordance with Chapter 51 of this Code;

5) placement for temporary storage or placement under one of customs procedures of goods that were seized or arrested during an inspection of a report of a crime, during criminal proceedings or administrative proceedings

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(an administrative process), and in whose respect a decision to return them was taken, unless those goods were released earlier.

3. The obligation for payment of import customs duties, taxes for goods placed under the customs procedure for release for internal consumption and that were released before the submission of the declaration for goods shall desist in respect of a person who submitted a statement of release of goods prior to the submission of the declaration for goods upon the occurrence of the following circumstances:

1) sending of an electronic document by the customs authority or putting the relevant marks by the customs authority specified in paragraph 17 of Article 120 of this Code if import customs duties exemptions, tax exemptions apply not accompanied by restrictions on the use and/or disposal of these goods;

2) fulfilment of the obligation for payment of customs duties, taxes, and/or their recovery in the amounts calculated and payable pursuant to subparagraph 1 of paragraph 12 of this Article, except as otherwise provided by paragraphs 4 and 5 of this Article, and presentation by the customs authority of an electronic document, or putting by the customs authority of the relevant marks specified in paragraph 17 of Article 120 of this Code;

3) confiscation or turning of the goods into the property (income) of a Member State in accordance with the legislation of that Member State.

4. In cases when import customs duties exemptions, tax exemptions as well as restrictions on using and/or disposing of the goods are applied to the goods that were placed under the customs procedure for release for internal consumption and that were released before the submission of declaration for goods, and in respect of which the customs authority presented an electronic document of applied relevant marks specified in paragraph 17 of Article 120

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of this Code, the obligation of a person applying for release of the goods before the submission of declaration for goods shall desist when the circumstances stipulated by paragraph 4 of Article 136 of this Code occur.

5. In cases when import customs duties in respect of the goods that were placed under the customs procedure for release for internal consumption and that were released before the submission of declaration for goods, and in respect of which the customs authority presented an electronic document or applied relevant marks specified in paragraph 17 of Article 120 of this Code, were paid at the lower rates of import customs duties compared to the ones stipulated by the Common Customs Tariff of the Eurasian Economic Union, in accordance with international treaties within the Union or international treaties on the accession to the Union, the fulfilment of the obligation for payment of import customs duties and/or their recovery in the amount calculated and payable in accordance with subparagraph 1 of paragraph 12 of this Article shall not make desist the obligation for payment of import customs duties in the amount equal to the difference between the amounts of import customs duties calculated on the basis of the rates of import customs duties stipulated by the Common Customs Tariff of the Eurasian Economic Union and the amounts of import customs duties paid when goods were released, or in any other amount stipulated in accordance with international treaties within the Union or international treaties on the accession to the Union. The obligation for payment of import customs duties of a person applying for release of the goods before submitting a declaration for goods shall desist when the circumstances stipulated by paragraph 6 of Article 136 of this Code occur.

6. In cases when the obligation of a person applying for release of the goods before submission of a declaration to pay safeguard, anti-dumping and

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countervailing duties for the goods that were placed under the customs procedure for release for internal consumption and that were released before the submission of declaration for goods, shall desist when the following circumstances occur:

1) fulfilment of the obligation for payment of the safeguard, anti-dumping and countervailing duties and/or their recovery in the amounts calculated and payable in accordance with paragraph 13 of this Article, and presentation by the customs authority of an electronic document or putting by the customs authority of the relevant marks specified in paragraph 17 of Article 120 of this Code;

2) confiscation or turning of the goods into the property (income) of a Member State in accordance with the legislation of that Member State.

7. In cases when declaration for goods that were placed under the customs procedure for release for internal consumption and that were released before the submission of declaration for goods, and in respect of which the declaration for goods was submitted within the time period specified in paragraph 16 of Article 120 of this Code, and for the goods the declarant of which is an authorised economic operator the declaration for goods was submitted within the time period specified in paragraph 4 of Article 441 of this Code, the obligation for payment of import customs duties and taxes shall be fulfilled (import customs duties and taxes shall be paid) before the submission of declaration for goods, unless other time period for payment of import customs duties and taxes is stipulated by this Code.

8. In cases when the goods that were placed under the customs procedure for release for internal consumption and that were released before the submission of declaration for goods, and in respect of which the customs authority presented an electronic document or applied relevant marks

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specified in paragraph 17 of Article 120 of this Code, were exempt from import customs duties and taxes as well as restrictions on using and/or disposing of the goods, the obligation for payment of import customs duties and taxes for these goods shall be fulfilled upon the occurrence of the circumstances and within the time periods specified in paragraph 11 of Article 136 of this Code.

9. In cases when import customs duties in respect of the goods that were placed under the customs procedure for release for internal consumption and that were released before the submission of declaration for goods, and in respect of which the customs authority presented an electronic document or applied relevant marks specified in paragraph 17 of Article 120 of this Code, were paid at the lower rates of import customs duties compared to the ones stipulated by the Common Customs Tariff of the Eurasian Economic Union, in accordance with international treaties within the Union or international treaties on accession to the Union, the obligation for payment of import customs duties shall be fulfilled upon the occurrence of the circumstances and within the time periods specified in paragraph 13 of Article 136 of this Code.

10. The obligation for payment of safeguard, anti-dumping and countervailing duties for the goods that were placed under the customs procedure for release for internal consumption and that were released before the submission of declaration for goods, and in respect of which declaration for goods was submitted within the time period specified in paragraph 16 of Article 120 of this Code, and for the goods the declarant of which is an authorised economic operator, not later than the time period specified in paragraph 4 of Article 441 of this Code, shall be fulfilled (safeguard, anti-

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dumping and countervailing duties shall be paid) before the submission of declaration for goods.

11. In cases when declaration for goods was not submitted within the time period specified in paragraph 16 of Article 120 of this Code in respect of the goods that are placed under the customs procedure for release for internal consumption and that were released before submitting a declaration for goods, and within the time period specified in paragraph 4 of Article 441 of this Code in respect of the goods the declarant of which is an authorised economic operator, the obligation for payment of import customs duties and taxes, and safeguard, anti-dumping and countervailing duties shall be fulfilled. The time period for paying import customs duties and taxes, and safeguard, anti-dumping and countervailing duties shall be the last date of the time period specified in paragraph 16 of Article 120 of this Code, and in respect of the goods the declarant of which is an authorised economic operator the time period shall be the last date of the time period specified in paragraph 4 of Article 441 of this Code.

12. Import customs duties and, taxes shall be paid:

1) for the goods specified in paragraph 7 of this Article, in the amount equal to import customs duties and taxes calculated in declaration for goods, including tariff preferences and import customs duties exemptions, tax exemptions in accordance with this Code;

2) for the goods specified in paragraph 8 of this Article, in the amount equal to import customs duties and taxes that were calculated in declaration for goods, including tariff preferences, in accordance with this Code, and that were not paid due to import duties exemptions, tax exemptions, and in case those goods were placed under the customs procedure for processing outside the customs territory for their repair, in accordance with paragraph 3 of

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Article 176 of this Code, before the expiration of 5 years from the date of release of the goods for internal consumption, or before the expiration of other time period of restricted use and/or disposal of the goods, in the amount of import customs duties and taxes that were calculated in accordance with paragraphs 1 to 6 of Article 186 of this Code;

3) for the goods specified in paragraph 9 of this Article, in the amount equal to import customs duties that were calculated at the rates of import customs duties stipulated by the Common Customs Tariff of the Eurasian Economic Union, in accordance with this Code, and in the amount of import customs duties paid during the release of the goods, or in other amounts stipulated by international treaties within the Union or international treaties on accession to the Union.

13. For the goods specified in paragraph 10 of this Article, safeguard, anti-dumping and countervailing duties shall be paid in the amounts that were calculated in declaration for the goods, including the features stipulated by Chapter 12 of this Code.

14. For the goods specified in paragraph 11 of this Article, payable import customs duties and taxes, and safeguard, anti-dumping and countervailing duties shall be based on the data stated in a statement for release of goods and in the documents attached to such statement.

In cases when the goods fall within the grouping of codes with less than 10 digits under the Commodity Nomenclature of Foreign Economic Activity:

the largest rate of customs duties applicable to the goods of this grouping shall be used to calculate customs duties;

the largest rate of value added tax, the largest rate of excises (excise tax or excise fee) applicable to the goods of this grouping, in respect of which the largest rate of customs duty is stipulated, shall be used to calculate taxes;

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the largest rate of safeguard, anti-dumping and countervailing duties applicable to the goods of this grouping, with due consideration of the sixth indent of this paragraph, shall be used to calculate safeguard, anti-dumping and countervailing duties.

Safeguard, anti-dumping and countervailing duties shall be calculated on the basis of origin of the goods, as confirmed in accordance with Chapter 4 of this Code, and/or on the basis of other information required to determine the said duties. In cases when origin of the goods and/or other information required to determine the duties is not confirmed, safeguard, anti-dumping and countervailing duties shall be calculated on the basis of the largest rates of safeguard, anti-dumping and countervailing duties stipulated for the goods of the same code of the Commodity Nomenclature of Foreign Economic Activity, provided that the goods were classified under a 10-digit code, or for the goods that fall within a grouping provided that codes of the goods fall within a grouping of codes with less than 10 digits in accordance with the Commodity Nomenclature of Foreign Economic Activity.

15. In cases when declaration for goods was submitted later for the goods specified in paragraph 11 of this Article, customs duties and taxes, and safeguard, anti-dumping and countervailing duties shall be paid in the amounts calculated in declaration for goods in accordance with this Code on the basis of information stated in declaration for goods. The amounts of customs duties and taxes, and safeguard, anti-dumping and countervailing duties paid and/or recovered in excess shall be refunded (offset) in accordance with Chapter 10 and Article 76 of this Code.

Article 138. The Features of Payment of Import Customs Duties and Taxes, and Safeguard, Anti-Dumping and Countervailing

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Duties for the Goods Specified in Paragraph 3 of Article 134 of this Code

1. In cases when the goods specified in subparagraph 1 of paragraph 3 of Article 134 of this Code are placed under the customs procedure for release for internal consumption, customs duties and taxes, and safeguard, anti-dumping and countervailing duties shall be paid in the amounts of import customs duties and taxes, and safeguard, anti-dumping and countervailing duties that would be paid if the foreign goods that were placed under the customs procedure for processing within the customs territory and that were used for manufacturing of the goods specified in subparagraph 1 of paragraph 3 of Article 134 of this Code, in accordance with their output standards, were placed under the customs procedure for release for internal consumption.

Import duties and taxes, and safeguard, anti-dumping and countervailing duties for the said goods shall be calculated in accordance with paragraph 1 of Article 175 of this Code.

2. Interests shall be charged on the amounts of customs duties and taxes, and safeguard, anti-dumping and countervailing duties payable (recoverable) in accordance with paragraph 1 of this Article, as if payment of the said amounts was deferred from the date when the goods were placed under the customs procedure for processing within the customs territory until the date when the obligation for payment of import customs duties and taxes, and safeguard, anti-dumping and countervailing duties desisted.

The said interests shall be charged and paid in accordance with Article 60 of this Code.

In cases when the customs procedure for processing within the customs territory was suspended in accordance with paragraph 3 of Article 173 of this

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Code, interests under this paragraph shall not be charged and paid for the period when customs procedure was suspended.

3. In cases when the goods specified in subparagraph 3 of paragraph 3 of Article 134 of this Code are placed under the customs procedure for release for internal consumption, import customs duties and taxes shall be charged and paid in accordance with Article 186 of this Code, as if the goods were the processed products.

Chapter 21
Customs Procedure for Exportation

Article 139. Content and Application of Customs Procedure for Exportation

1. Customs procedure for exportation means the customs procedure applied to the Union goods, under which the goods are exported from the customs territory of the Union for permanent presence outside its territory.

2. The goods that were placed under the customs procedure for exportation and actually exported from the customs territory of the Union shall no longer have the status of the Union goods except for the cases when those goods retain the status of the Union goods in accordance with paragraphs 4 and 7 of Article 303 of this Code.

3. The customs procedure for exportation may be applied to:

1) the goods exported from the customs territory of the Union, in particular:

the goods that are placed under the customs procedure for processing outside the customs territory, except for the goods specified in subparagraph 1 of paragraph 3 of Article 176 of this Code, for the expiration of the customs

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procedure for processing outside the customs territory, in accordance with subparagraph 1 of paragraph 2 of Article 184 of this Code;

the goods that are placed under the customs procedure for temporary exportation, for the expiration of the customs procedure for temporary exportation in accordance with paragraph 2 of Article 231 of this Code;

the goods placed under the special customs procedure for the completion of the special customs procedure in cases stipulated by the Commission in accordance with Article 254 of this Code and by the legislation of the Member States in the cases stipulated by the Commission;

the vehicles for international transportation in accordance with paragraph 5 of Article 276 of this Code;

the Union goods specified in subparagraph 2 of paragraph 5 of Article 303 of this Code;

2) the processed products for the expiration of the customs procedure for processing outside the customs territory in accordance with subparagraph 3 of paragraph 2 of Article 184 of this Code;

3) the goods specified in paragraph 5 of Article 231 of this Code for export from the customs territory of the Union.

4. The goods specified in subparagraphs 1 and 2 of paragraph 3 of this Article shall be placed under the customs procedure for exportation without being imported into the customs territory of the Union.

5. The goods specified in the fourth indent of subparagraph 2 of paragraph 5 of Article 207 of this Code, and the goods specified in the fourth indent of subparagraph 2 of paragraph 4 of Article 215 of this Code, that are paced under the customs procedure for exportation for the expiration of the customs procedure for free customs zone or customs procedure for free warehouse, shall be exported from the customs territory of the Union within

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the time period not exceeding 1 year from the date following the date of the placement of those goods under the customs procedure for exportation.

Legislation of the Member States may stipulate a less lengthy time period for exportation of those goods from the customs territory of the Union.

In cases when those goods were not exported from the customs territory of the Union, except for the cases of their destruction and/or permanent loss as the result of natural wear under normal transportation (shipment) and/or storage conditions, before the expiration of the time period stipulated by the first indent of this paragraph, or stipulated by legislation of the Member States in accordance with the second indent of this paragraph, the customs procedure for exportation shall be terminated and the goods shall be detained by the customs authorities in accordance with Chapter 51 of this Code.

The customs authorities shall not detain those goods in cases when they were in the territory of the FEZ or free warehouse at the time when the customs procedure for exportation was terminated.

Article 140. Conditions of Placement of Goods under the Customs Procedure for Exportation

The goods shall be placed under the customs procedure for exportation under the following conditions:

payment of export customs duties in accordance with this Code.

compliance with prohibitions and restrictions in accordance with Article 7 of this Code;

compliance with other terms and conditions stipulated by international treaties within the Union, international treaties between the Member States, and international treaties between the Member States and a third party.

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Article 141. Commencement and Desistance of the Obligation for Payment of Export Customs Duties for the Goods Placed under the Customs Procedure for Exportation, Time Period of their Payment, and their Calculation

1. The obligation for payment of export customs duties for the goods placed under the customs procedure for exportation shall commence with a declarant on the date when the customs authority registered declaration for goods.

2. The obligation for payment of export customs duties for the goods placed under the customs procedure for exportation shall desist with the declarant when the following circumstances occur:

1) release of the goods in accordance with the customs procedure for exportation and in view of export customs duties exemptions;

2) fulfilment of the obligation for payment of the export customs duties and/or their recovery in the amounts calculated and payable in accordance with paragraph 4 of this Article;

3) refusal to release the goods in accordance with the customs procedure for exportation in respect of the obligation for payment of the export customs duties that commenced upon the registration of declaration for goods;

4) revocation of a declaration for goods in accordance with Article 113 of this Code and/or cancellation of release of the goods in accordance with paragraph 4 of Article 118 of this Code in respect of the obligation for payment of the export customs duties that commenced upon the registration of declaration for goods;

5) confiscation or turning of the goods into the property (income) of a Member State in accordance with the legislation of that Member State;

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6) detention of the goods by the customs authority in accordance with Chapter 51 of this Code;

7) placement for temporary storage or placement under one of customs procedures of goods that were seized or arrested during an inspection of a report of a crime, during criminal proceedings or administrative proceedings (an administrative process), and in whose respect a decision to return them was taken, unless those goods were released earlier.

3. Obligation for payment of the export customs duties shall be fulfilled (the export customs duties shall be paid) before the goods are released in accordance with the customs procedure for exportation, unless other time periods are stipulated by this Code.

4. The export customs duties shall be paid in the amounts equal to the export customs duties calculated in declarations of the goods, including export customs duties exemptions.

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Chapter 22
Customs Procedure for Transit

Article 142. Content and Application of the Customs Procedure for Transit

1. Customs procedure for transit is a customs procedure when the goods are transported (shipped) from the customs authority of departure to the customs authority of destination without payment of customs duties and taxes, safeguard, anti-dumping and countervailing duties, provided that the terms and conditions of the placement of those goods under this customs procedure were complied with.

2. The customs procedure for transit shall be used:

1) for transportation (shipment) of the foreign goods that were not placed under other customs procedures, and of other Union goods that were:

placed under the customs procedure for exportation in cases stipulated by the Commission;

placed under customs procedure for free customs zone, transported from one FEZ to another FEZ in the case stipulated by paragraph 8 of Article 207 of this Code, in the customs territory of the Union;

2) for transportation (shipment) of the Union goods and of the foreign goods specified in paragraph 4 of Article 302 of this Code from one part of the customs territory of the Union to another part of the customs territory of the Union through the territories of the states that are non-Member States of the Union.

3. The customs procedure for transit shall be used during transportation (shipment) of the goods:

1) from the customs authority of destination to the customs authority of departure;

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2) from the customs authority of destination to the internal customs authority;

3) from the internal customs authority to the customs authority of departure;

4) from one internal customs authority to another internal customs authority;

5) between the customs authorities throughout the territories of the states that are non-Member States of the Union, and/or by sea.

4. The foreign goods placed under the customs procedure for transit shall retain the status of the foreign goods.

5. The Union goods placed under the customs procedure for transit shall retain the status of the Union goods, except for the case specified in paragraph 3 of Article 307 of this Code, and for the cases stipulated by the Commission in accordance with paragraph 17 of Article 304 of this Code.

6. The following foreign goods shall not be placed under the customs procedure for transit for transportation (shipment) in the customs territory of the Union:

1) the goods on board of an aircraft that made an intermediate, forced or refuelling landing to the customs territory of the Union during an international carriage, without unloading of those goods;

2) the goods that were not removed from the checkpoint across the customs border of the Union after the delivery to the customs territory of the Union, and that are removed from the customs territory of the Union;

3) the goods that are moved by electric transmission lines;

4) other goods in cases stipulated by this Code.

7. The foreign goods placed under the customs procedure for transportation (shipment) in the customs territory of the Union shall be

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placed under the customs procedure for transit in the cases stipulated by this Code and/or legislation of the Member States on customs regulation.

8. The customs procedure for transit shall be applied to the Union goods and to the foreign goods specified in paragraph 4 of Article 302 of this Code that are transported from one part of the customs territory of the Union to another part of the customs territory of the Union through the territories of the states that are non-Member States of the Union and/or by sea, in view of the features defined in Chapter 43 of this Code.

9. The customs procedure for transit shall be applied to the goods for personal use, international postal items, goods moved by pipelines, in view of the features defined in Articles 263, 287 and 294 of this Code.

10. The features of application of the customs procedure for transit to the goods transported within the territory of one Member State only may be stipulated by the customs legislation of that State.

11. The features of application of the customs procedure for transit to the goods moved across the customs border of the Union in unassembled or disassembled form, including in incomplete or uncompleted form, or the goods transported through two or more Member States within a certain period by one or several vehicles for international transportation, shall be stipulated by the Commission.

12. The features of application of the customs procedure for transit to the goods transported within the customs territory of the Union by different (two or more) means of transport, shall be stipulated by the Commission.

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Article 143. Conditions of Placement of Goods under the Customs Procedure for Transit

1. Goods shall be placed under the customs procedure for transit for their transportation (shipment) within the customs territory of the Union under the following conditions:

1) ensuring the fulfilment of obligation for payment of import customs duties and taxes in accordance with Article 146 of this Code for foreign goods;

2) ensuring the fulfilment of obligation for payment of safeguard, anti-dumping and countervailing duties in accordance with Article 146 of this Code for foreign goods in the cases stipulated by the Commission;

3) facilitation of identification of the goods by the methods stipulated by Article 341 of this Code;

4) conformity of a vehicle for international transportation with the requirements specified in Article 364 of this Code, provided that the goods are transported in cargo holds (compartments) of a vehicle with the customs seals and stamp attached to them;

5) compliance with prohibitions and restrictions in accordance with Article 7 of this Code.

2. Conditions of placement of the Union goods, including the Union goods sent as international postal items, and of the foreign goods specified in paragraph 4 of Article 302 of this Code, under the customs procedure for transit for their transportation (shipment) from one part of the customs territory of the Union to another part of the customs territory of the Union through the territories of the states that are non-Member States of the Union, and/or by sea, shall be stipulated by Articles 304 to 306 of this Code.

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3. The persons specified in subparagraph 1 of paragraph 1 of Article 83 of this Code, or a person of the Member State that is authorised to take decisions related to the goods transported by one or more means of transport and to arrange for such transportation, in accordance with the legislation of that Member State, may be the declarants for the goods carried within the customs territory of the Union using two or more means of transport and placed under the customs procedure for transit.

4. When placing the goods under the customs procedure for transit, the customs authority of departure shall determine the time period for the customs transit in accordance with Article 144 of this Code, determine the delivery point in accordance with Articles 145, 263 and 304 of this Code, identify the goods and their documents in accordance with Article 341 of this Code.

In cases when the goods are transported in a cargo hold (compartment) of a vehicle or its part, that is compliant with the relevant requirements specified in Article 364 of this Code, except for transportation of the goods by aircraft or vessels, the identification shall be performed by attaching seals to that cargo hold (compartment) of a vehicle or its part, except for other ways of identification stipulated by Article 341 of this Code, and except for the cases stipulated by the third indent of this paragraph.

No application of seals to the cargo holds (compartments) of a vehicle or its part shall be required for transportation of live animals, international postal items in postal packaging (postal bags, postal containers), and when carrying the goods that are placed under the customs procedure for transit together with the goods that are not placed under the customs procedure for transit in a cargo hold (compartment) of a vehicle or its part within the territory of non-Member State of the Union, is required.

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Article 144. Time Period of the Customs Transit

1. When placing the goods under the customs procedure for transit, the customs authority of departure shall determine the time period for delivery of the goods from the customs authority of departure to the customs authority of destination (hereinafter referred to as the “time period of the customs transit”).

2. For the goods transported by rail transport, the time period of the customs transit shall be calculated on the basis of 2 thousand kilometres per 1 month, at least 7 calendar days.

For the goods that are transported (shipped) by other means of transport, the time period of the customs transit shall be determined in line with the standard time period of transportation (shipment) of the goods on the basis of the means of transport and capacities of the vehicle, the determined route of the goods transportation, other terms and conditions of the transportation and/or statement of a declarant or carrier, and in view of the work and rest schedule of a driver of that means of transport, in accordance with international treaties between the Member States and a third party, but in any case it shall not exceed the maximum time period of the customs transit.

3. The maximum time period of the customs transit shall not exceed the time period calculated on the basis of 2 thousand kilometres per 1 month, or the time period determined by the Commission in view of the features of the transportation of the goods placed under the customs procedure for transit.

4. The time period of the customs transit determined by the customs authority in reply to the reasoned statement of a declarant or carrier may be extended within the time limits stipulated by paragraph 3 of this Article.

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The procedure for performance of customs operations related to the extension of the time period of the customs transit shall be determined by the Commission.

Article 145. Delivery Point for the Goods. Changing the Delivery Point for the Goods.

1. When placing the goods under the customs procedure for transit, the customs authority of departure shall determine the point to deliver the goods that are placed under the customs procedure for transit (hereinafter referred to as the “delivery point for the goods”).

2. The delivery point for the goods shall be determined on the basis of information about the destination specified in transport (shipping) documents, unless otherwise is stipulated by paragraphs 3 to 5 of this Article.

The delivery point for the goods shall be the customs control zone located in the area where the customs authority of destination operates. The goods transported from the point of entry shall be delivered to the place where the customs authority is located, unless otherwise is stipulated by this Code and/or customs legislation of the Member States.

The delivery point for the goods moved by rail transport shall be the customs control zone at a destination station, industrial spur of a destination station or non-public railway route adjacent directly to a destination station.

3. During transportation (shipment) of goods within the territory of one Member State, the customs authority of departure shall have the right to determine the delivery point for the goods irrespective of the information stated in the transport (shipping) documents in the cases stipulated by the customs legislation of the Member States.

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4. In cases when the goods are transported (shipped) in the territories of two or more Member States, the customs authority of departure shall have the right to determine the delivery point for the goods irrespective of the information stated in the transport (shipping) documents in cases stipulated by international treaties within the Union and/or in other cases stipulated by the Commission.

5. In cases when the goods are transported (shipped) from one part of the customs territory of the Union to another part of the customs territory of the Union through the territory of the states that are non-Member States of the Union, and/or by sea, the customs authority of departure shall have the right to determine the delivery point for the goods irrespective of the information stated in the transport (shipping) documents in cases stipulated by paragraph 8 and 9 of Article 304 of this Code, and/or in other cases stipulated by the Commission.

6. Constructions, premises (parts of the premises) and/or outdoor areas (parts of the outdoor areas) of an authorised economic operator with the certificate of the second or third category of the certificate, that are part of the customs control zone, may be determined as the points of entry for the goods transported from the place of their destination, in cases when those goods are transported to the constructions, premises (parts of the premises) and/or outdoor areas (parts of the outdoor areas) of the said authorised economic operator in accordance with the transport (shipping) documents.

7. In cases when the goods are transported (shipped) in accordance with the customs procedure for transit and their destination is changed in accordance with the transportation legislation of the Member States, the delivery point for the goods may be changed upon the approval of the customs authority.

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A carrier shall have the right to apply to any customs authority on the route and request, in any form, it to change the delivery point for the goods, in order to obtain the approval of that customs authority. The documents confirming the change of destination, transit declaration and other documents for the goods shall be attached to the statement of the change of delivery point for the goods.

The customs authority shall decide to change a delivery point for the goods not later than on the date following the date when the statements and documents specified in the second indent of this paragraph were received. Once the change of delivery point is approved, the customs procedure for transit for the goods, the delivery point of which was changed, shall be completed and the goods shall be placed under the customs procedure for transit.

The procedure for performance of customs operations related to the obtaining the approval of the customs authority to change the delivery point for the goods shall be determined by the Commission.

The delivery point for the goods may be approved without the expiration of the customs procedure for transit in cases when the said delivery point is located in the same area under the jurisdiction of that customs authority as the area of initial determination of the delivery point for the goods by the customs authority of departure in accordance with the procedure stipulated by the legislation of the Member States on customs regulation.

Article 146. Ensuring the Fulfilment of Obligation for Payment of Customs Duties and Taxes, and Safeguard, Anti-Dumping and Countervailing Duties during the Customs Procedure for Transit

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1. Security for ensuring the fulfilment of obligation for payment of customs duties and taxes during the customs procedure for transit shall be provided in accordance with Chapter 9 of this Code, in view of this Article and Articles 271 and 287 of this Code.

In cases when security for ensuring the fulfilment of obligation for payment of safeguard, anti-dumping and countervailing duties is required for placing the goods under the customs procedure for transit in accordance with subparagraph 2 of paragraph 1 of Article 143 of this Code, such security shall be provided in accordance with Article 75 of this Code in view of the provisions of this Article.

2. When the goods, except for the goods for personal use and international postal items, are placed under the customs procedure for transit, the amount of security for ensuring the fulfilment of obligation for payment of customs duties and taxes shall be determined on the basis of the amounts of customs duties and taxes that would be payable in a Member State where the customs authority releasing the goods is located if as on the date of registration of the transit declaration the goods were placed under the customs procedure for release for internal consumption or under the customs procedure for exportation without any tariff preferences and import customs duties exemptions, tax exemptions, or any export customs duties exemptions respectively, but in any case not less than the amounts of customs duties and taxes that would be payable in other Member States, through the territory of which the goods will be transported (shipped) in accordance with the customs procedure for transit, as if in those Member States the goods were placed under the customs procedure for release for internal consumption or the customs procedure for exportation without any tariff preferences and import

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customs duties exemptions, tax exemptions, or export customs duties exemptions respectively.

The amounts of customs duties and taxes specified in the first indent of this paragraph shall be determined on the basis of the largest rate of customs duties and taxes, value of the goods, and/or their physical characteristics in physical terms (quantity, mass, volume, other characteristics), that can be determined on the basis of the information available, with the procedure for using that information being stipulated by the legislation of the Member States.

3. The Commission shall have the right to determine the features of determination of the amounts of security for the payment of customs duties and taxes, and of security for the payment of safeguard, anti-dumping and countervailing duties when the goods (components of the goods) moved across the customs border of the Union in unassembled or disassembled form, including in incomplete or uncompleted form, are placed under the customs procedure for transit.

4. For the goods placed under the customs procedure for transit, security for ensuring the fulfilment of obligation for payment of customs duties and taxes, and security for ensuring the fulfilment of obligation for payment of safeguard, anti-dumping and countervailing duties shall not be provided in the following cases:

1) the amount of security for ensuring the fulfilment of obligation for payment of customs duties and taxes, and the amount of security for ensuring the fulfilment of obligation for payment of safeguard, anti-dumping and countervailing duties do not exceed in total EUR 500.00 at the rate applicable on the date of registration of transit declaration, provided that the security is

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required for placing the goods under the customs procedure for transit in accordance with subparagraph 2 of paragraph 1 of Article 143 of this Code;

2) the declarant is a customs carrier carrying (transporting) the declared goods, or an authorised economic operator holding the certificate of inclusion in the register of authorised economic operators of the first or third category;

3) the goods are transported by rail, air transport, or moved by pipelines, except for the case when this transportation (shipment) is part of the transportation (shipment) of the goods using two or more means of transport;

4) foreign goods are transported by vessels, including the vessels of mixed use (river-sea), between the seaports of the Member State and/or Member States without entering inland waters of the Member State and/or Member States, except for the cases when this transportation is part of the transportation of the goods using two or more means of transport;

5) in the cases stipulated by the legislation of the Member State where the goods are placed under the customs procedure for transit, provided that the goods are transported (shipped) through the territory of that Member State;

6) in the cases stipulated by the second indent of subparagraph 1 of paragraph 1 of Article 304 of this Code as well as in the cases stipulated by the Commission in accordance with the third indent of subparagraph 1 of paragraph 1 of Article 304 of this Code;

7) in the cases stipulated by international treaties within the Union and/or international treaties of the Member States with a third party;

8) customs authority decided to provide customs escorts;

9) the goods are intended for official use by diplomatic mission or consular post located in the customs territory of the Union, of which the

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customs authority of departure received the information about each particular transportation from the ministry of foreign affairs of the Member State where the customs authority of departure is located. The said information shall be communicated to the customs authority by the ministry of foreign affairs of the Member State where the customs authority of departure is located, provided that it was received:

from the ministry of foreign affairs of the Member State that hosts a diplomatic mission or consular post receiving the goods;

or from a diplomatic mission or consular post that is located within the territory of the Member State where the customs authority of departure is located, and that is the diplomatic mission or consular post of the state, the diplomatic mission or consular post of which is the consignee of the goods;

10) the goods are intended for official use by representative offices of the states at international organisations, by international organisations or their representative offices, other organisations and their representative offices, located in the customs territory of the Union, of which the customs authority of departure received the information about each particular transportation from the ministry of foreign affairs of the Member State where the customs authority of departure is located. The said information shall be communicated to the customs authority by the ministry of foreign affairs of the Member State where the customs authority of departure is located, provided that it was received from the ministry of foreign affairs of the Member State that hosts the representative offices of the states at international organisations, international organisations and their representative offices, other organisations or their representative offices, that are consignees of the goods;

11) the goods are intended for personal use, including the goods for the initial acquisition, by the members of diplomatic missions, employees of

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consular posts, staff members (members, officials) of representative offices of the States at international organisations, international organisations or their representative offices, located in the customs territory of the Union, and by their family members, of which the customs authority of departure received the information about each particular transportation from the ministry of foreign affairs of the Member State where the customs authority of departure is located. The said information shall be communicated to the customs authority by the ministry of foreign affairs of the Member State where the customs authority of departure is located, provided that it was received from the ministry of foreign affairs of the Member State that hosts the diplomatic mission, consular post, representative offices of the states at international organisations, international organisations and their representative offices, other organisations or their representative offices, members, employees, staff members (members, officials) of which are the consignees of the goods, or from a diplomatic mission or consulate located within the territory of the Member State where the customs authority of departure is located and that is the diplomatic mission or consulate of the state, members, employees of diplomatic mission or consular posts of which are the consignees of the goods;

12) the goods are intended for cultural, scientific and research purposes, staging or preparation of sport events, recovery from natural disasters, accidents, catastrophes, defence and state (national) security of the Member States, re-equipment of their armed forces, for the use by public authorities of the Member States, of which the confirmation was provided by the relevant public authority of the interested Member State applying for release of those goods without any security for ensuring the fulfilment of obligation for payment of customs duties and taxes, and/or security for

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ensuring the fulfilment of obligation for payment of safeguard, anti-dumping and countervailing duties, provided by the customs authority, which was assigned by the Commission and in the territory of which the customs authority of destination is located, to the customs authority of the Member State, which was assigned by the Commission and in the territory of which the customs authority of departure is located;

13) for the goods transported by road vehicles, the customs declaring was provided in view of the features defined in Article 114 of this Code, for their placement under the customs procedure for release for internal consumption, and for those goods customs duties and taxes, and safeguard, anti-dumping and countervailing duties were paid, provided that those goods will be transported, in accordance with the customs procedure for transit, only within the territory of the Member State, in which the declaration for goods was submitted, and that the same person will be the declarant for the goods placed under the customs procedure for transit and the declarant for the goods placed under the customs procedure for release for internal consumption.

5. In cases when for the goods placed under the customs procedure for transit the certain amount of security for ensuring the fulfilment of obligation for payment of customs duties and taxes, and the amount of security for ensuring the fulfilment of obligation for payment of safeguard, anti-dumping and countervailing duties exceed in total the amount stipulated by Article 147 of this Code by the amount not exceeding the amount equivalent to EUR 500 at the rate applicable on the date of registration of transit declaration, provided that the security is required for placing the goods under the customs procedure for transit in accordance with subparagraph 2 of paragraph 1 of Article 143 of this Code, no additional security for ensuring the fulfilment of

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obligation for payment of customs duties and taxes, and/or security for ensuring the fulfilment of obligation for payment of safeguard, anti-dumping and countervailing duties is required.

6. The security for ensuring the fulfilment of obligation for payment of customs duties and taxes shall be provided for the goods transported under one transit declaration. The general security for ensuring the fulfilment of obligation for payment of customs duties and taxes may be provided for the goods transported under several transit declarations.

7. The security for ensuring the fulfilment of obligation for payment of customs duties and taxes for the goods transported under one transit declaration may be provided to the customs authority of departure or to the customs authority of destination.

The general security for ensuring the fulfilment of obligation for payment of customs duties and taxes may be provided to the customs authority of departure, customs authority of destination, or to other customs authority of the Member State, in the territory of which the customs authority of departure or customs authority of destination is located and which is determined by the customs legislation of that Member State.

8. The features of application of the general security for ensuring the fulfilment of obligation for payment of customs duties and taxes in cases when the goods are placed under the customs procedure for transit by the customs authority of one Member State, while the general security for ensuring the fulfilment of the obligation for payment of customs duties and taxes is provided to the customs authority of another Member State, shall be determined by international treaty within the Union.

The features of application of the general security for ensuring the fulfilment of obligation for payment of customs duties and taxes in cases

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when the goods are placed under the customs procedure for transit by the customs authority of the Member State, the customs authority of which was provided the general security for ensuring the fulfilment of obligation for payment of customs duties and taxes, shall be established by the legislation of that Member State.

Article 147. Features of Confirming the Provision of the Security for Ensuring the Fulfilment of Obligation for Payment of Customs Duties and Taxes during the Customs Transit

1. In cases when the goods are placed under the customs procedure for transit by the customs authority of one Member State, while the security for ensuring the fulfilment of obligation for payment of customs duties and taxes was provided to the customs authority of another Member State, in which the customs authority of destination is located, a certificate of security for ensuring the fulfilment of obligation for payment of customs duties and taxes (hereinafter referred as to the “security certificate”) shall be used in order to confirm the provision of such security.

In cases when the goods are placed under the customs procedure for transit by the customs authority of the Member State, the customs authority of which was provided the security for ensuring the fulfilment of obligation for payment of customs duties and taxes, the use of security certificate or other document confirming the security for ensuring the fulfilment of obligation for payment of customs duties and taxes, the form and use procedure of which are stipulated by the legislation of that Member State, may be allowed.

2. The security certificate shall be prepared in the form of an electronic document.

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The security certificate may be issued in the form of a hard-copy document in cases when security for ensuring the fulfilment of obligation for payment of customs duties and taxes is provided for the goods for personal use, and in cases when the customs authority is not able to provide the security certificate in the form of an electronic document due to breakdown of information systems used by the customs authority caused by technical disruptions, failures of the communications (telecommunication lines and Internet), power outages.

3. The security certificate shall be prepared for the amount determined by the person that provided the security for ensuring the fulfilment of obligation for payment of customs duties and taxes, within the amount of provided security for ensuring the fulfilment of obligation for payment of customs duties and taxes. An international treaty within the Union, as provided for by paragraph 8 of Article 146 of this Code, may stipulate the cases and conditions when a security certificate (security certificates) may be prepared for the amount exceeding the security for ensuring the fulfilment of obligation for payment of customs duties and taxes during the provision of general security for ensuring the fulfilment of obligation for payment of customs duties and taxes.

4. The provision of the security for ensuring the fulfilment of obligation for payment of customs duties and taxes for the goods transported under one transit declaration shall be confirmed by one or more security certificates.

In case of general security for ensuring the fulfilment of obligation for payment of customs duties and taxes, the security for ensuring the fulfilment of obligation for payment of customs duties and taxes for the goods transported under several transit declarations may be confirmed by one security certificate.

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5. The form of the security certificate, the structure and format of that security certificate in the form of an electronic document, procedure for their completion and for changing (amending) the security certificate, procedure for determining its term, procedure for the use of the security certificate, including the procedure for its provision to the customs authority, registration, refusal to register, revocation of registration, termination (pay off), and the grounds for refusal to register, revoke the registration, terminate (pay off) the security certificate shall be stipulated by the Commission.

6. The provision of the security for ensuring the fulfilment of obligation for payment of customs taxes, duties shall be confirmed to the customs authority of departure by the following:

1) security certificate that was issued in the form of an electronic document, registered by the customs authority, and received by the customs authority of departure through the information systems of the customs authorities;

2) security certificate that was issued in the form of a hard-copy document and registered by the customs authority, and information about this security certificate and from that security certificate was received by the customs authority of departure through the information systems of the customs authorities.

7. An international treaty within the Union, as stipulated by paragraph 8 of Article 146 of this Code, may determine the features of confirmation of provision of the general security for ensuring the fulfilment of obligation for payment of customs duties and taxes.

8. The customs authority of departure shall not accept the security certificate, the information about which is stated in transit declaration, as

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confirmation of provision of the security for ensuring the fulfilment of obligation for payment of customs duties and taxes, in the following cases:

1) when the time period of the security certificate expired before or on the date of the submission of transit declaration;

2) when the information stated in the security certificate issued in the form of an electronic document, or information about the security certificate issued in the form of a hard-copy document, and/or information from that security certificate available in the information system of the customs authorities, is not consistent with the information stated in transit declaration;

3) when the customs authority of departure did not receive the information about the security certificate and/or information from the security certificate in accordance with paragraph 6 of this Article, when using the security certificate issued in the form of a hard-copy document.

9. Pursuant to Article 368 of this Code, the customs authorities shall exchange the security certificates issued in the form of an electronic document, the information about registered security certificates issued in the form of a hard-copy document, information from those security certificates, and information about the security certificates with terminated term (about paid off security certificates), unused security certificates, revoked registration of security certificates, possible termination (pay off) of the time period of the security certificates.

Article 148. Unloading, Reloading (Transhipment) and Other Cargo Operations with the Goods, and Replacement of Vehicles during the Transportation (Shipment) of the Goods in accordance with the Customs Procedure for Transit within the Customs Territory of the Union.

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1. The unloading, reloading (transhipment), including the one from one means of transport to another means of transport, and other cargo operations with the goods transported in accordance with the customs procedure for transit within the territory of the Union, and replacement of vehicles carrying those goods, shall be performed upon the approval of the customs authority, under the jurisdiction of which those operations are performed, except for the cases stipulated in paragraph 2 of this Article.

2. In cases when the operations specified in paragraph 1 of this Article with the goods and vehicles may be performed without removing the attached customs seals and stamps, or in cases the goods have no customs seals and stamps attached, those operations may be performed after sending a respective notification, in electronic or written form, to the customs authority, under the jurisdiction of which those operations are performed.

3. The procedure for performance of customs operations related to obtaining the approval of the customs authority to unload, reload (tranship), or to perform other cargo operations with the goods transported in accordance with the customs procedure for transit within the customs territory of the Union, and to replace the vehicles carrying those goods, or related to notification of the customs authority of such operations, shall be determined by the Commission.

4. The customs authority shall have the right to deny issuing a permission for the performance of cargo operations with the goods transported in accordance with the customs procedure for transit within the territory of the Union, provided that transport (shipping) documents, documents confirming compliance with restrictions, or other documents issued by the public authorities, contain the prohibition to perform those operations.

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5. Cargo operations with the goods transported in accordance with the customs procedure for transit within the customs territory of the Union may be performed outside the business hours of the customs authority, upon the application of a person and approval of the customs authority.

Article 149. Measures Taken in Cases of an Accident, Force Majeure or Other Circumstances Which Occurred during the Transportation (Shipment) of the Goods in Accordance with the Customs Procedure for Transit

1. In case of an accident, force majeure or in other circumstances impeding the compliance of a carrier with his obligations under Article 150 of this Code, a carrier shall take measures to ensure the safety of the goods and vehicles, inform the nearest customs authority immediately about those circumstances and location of the goods, to transport the goods or to ensure their transportation (shipment) (if its vehicle is damaged) to the nearest customs authority, or to any other place indicated by the customs authority.

The customs authority that received the information about the said circumstances shall inform the customs authority of departure and the customs authority of destination of the circumstances impeding the transportation (shipment) of the goods in accordance with the customs procedure for transit.

2. The order of performance of customs operations in case of an accident, force majeure or other circumstances occurred during the transportation (shipment) of the goods in accordance with the customs procedure for transit shall be determined by the Commission.

3. The expenses incurred by the carrier in the process of fulfilling the requirements of paragraph 1 of this Article shall not be reimbursed by the customs authorities.

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Article 150. Obligations of a Carrier during the Transportation (Shipment) of the Goods in Accordance with the Customs Procedure for Transit

1. In cases when the goods are transported (shipped) in accordance with the customs procedure for transit, a carrier, whether he is a declarant for the goods placed under this customs procedure or not, except for the case specified in paragraph 2 of this Article, shall:

1) deliver the goods and documents relating thereto to the delivery point for the goods within the time period determined by the customs authority of departure by following a certain transportation (shipment) route, if any;

2) ensure the safety of goods, customs seals and stamps, or other identification means, if any;

3) avoid unloading, reloading (transhipment) and performance of other cargo operations with the goods that are transported (shipped) in accordance with the customs procedure for transit, and replacement of vehicles carrying those goods, without prior approval of the customs authorities, except for the case stipulated by paragraph 2 of Article 148 of this Code.

2. In cases when the goods are transported (shipped) using two or more means of transport, the obligations under paragraph 1 of this Article shall be assumed by a declarant for the goods placed under the customs procedure for transit.

3. In cases when the goods, which were transported by rail and placed under the customs procedure for transit, were not delivered to the delivery point for the goods determined by the customs authority of departure, each rail carrier of the Member States that undertook to carry the said goods shall provide the information about this undelivered goods upon the request of the

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customs authority. The said request and information may be communicated both in writing and through the information systems and information technologies.

Article 151. Expiration and Termination of the Customs Procedure for Transit

1. The customs procedure for transit shall be completed once the goods are delivered to the delivery points for the goods determined by the customs authority of departure.

2. The goods shall be placed in the customs control zone, also without unloading the goods from the vehicle used to carry them, in the delivery point for the goods, until the customs procedure for transit has expired.

The goods may be placed into the customs control zone at any time of the day.

3. A carrier or a declarant for the goods placed under the customs procedure for transit, if so stipulated by the legislation of the Member States on customs regulation, shall provide a transit declaration and other documents available to the customs authority of destination, for the expiration of the customs procedure for transit:

1) for the goods transported by road, within 3 hours from the moment when the goods arrived at the delivery point for the goods, or, within 3 hours from the moment when the customs authority was opened in cases when the goods arrived outside the business hours of the customs authority;

2) for the goods transported by water, air or rail, within the time period determined by the technological process (timetable) of a port, airport or railway station for international transportation, or within other time period stipulated by the legislation of the Member States on customs regulation.

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4. Persons acting in accordance with the orders of a carrier may also take actions under paragraph 3 of this Article on behalf of a carrier, if not prohibited by the legislation of the Member States on customs regulation.

5. A carrier shall present the goods upon the request of the customs authority.

6. The customs authority of destination shall register the documents in accordance with the procedure stipulated by the legislation of the Member States on customs regulation, within 1 hour from the time when the documents specified in paragraph 3 of this Article were presented.

7. The customs authority of destination shall complete the customs procedure for transit as soon as possible, but in any case not later that within 4 business hours of the customs authority from the time when the documents under paragraph 3 of this Article were registered, or within 4 hours from the time when that customs authority started business if the documents were registered less than 4 hours before the end of business hours of the customs authority.

8. In cases when the customs authority decides to conduct a customs check, the time period of expiration of the customs procedure for transit shall be extended upon a written approval of a head of the customs authority of destination, deputy head of the customs authority authorised by the head thereof, or their acting persons, for the period required to conduct the customs check, but in any case for no more than 10 business days from the date following the date of registration of the documents specified in paragraph 3 of this Article, unless the legislation of the Members States stipulates a less lengthy period depending of the means of transport used for transportation (shipment) of the goods.

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9. The expiration of the customs procedure for transit shall be executed using the information system of the customs authority by preparing an electronic document or by putting relevant marks on transit declaration or other documents used as a transit declaration.

10. The procedure for performance of customs operations related to the expiration of the customs procedure for transit, including the ones depending on the means of transport used to transport (ship) the goods, shall be determined by the Commission.

11. The legislation of the Member States on customs regulation may stipulate the cases when the customs procedure for transit shall be completed by placing the goods in temporary storage, registering a customs declaration, release of the goods, removal of the goods form the customs territory of the Union, detention of the goods by the customs authorities in accordance with Chapter 51 of this Code.

The procedure for performance of customs operations related to the expiration of the customs procedure for transit, including the ones depending on the means of transport used to transport (ship) the goods, shall be determined by the legislation of the Member States on customs regulation in these cases.

12. In the case stipulated by paragraph 7 of Article 145 of this Code, and in cases when the goods were delivered to a customs authority that is not the customs authority of destination the customs procedure for transit shall be completed in accordance with the procedure stipulated by this Article.

13. In case the goods were not delivered to the delivery point of the goods, in full or in part, and the customs procedure was not completed in the cases stipulated by paragraph 12 of this Article, the customs procedure for transit shall be terminated.

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The procedure for performance of customs operations related to the termination of the customs procedure for transit, terms of terminating the customs procedure for transit, and procedure for processing the termination of the customs procedure for transit, shall be determined by the Commission.

14. When the goods are delivered to the customs control zone in the constructions, premises (parts of the premises) and/or outdoor areas (parts of the areas) of an authorised economic operator with the certificate of the second or third category, the customs procedure for transit shall be completed in compliance with the features stipulated by Article 440 of this Code.

Article 152. Customs Operations after Delivery of the Goods to the Delivery Point of the Goods

1. Unless otherwise is stipulated by the legislation of the Member States on customs regulation, once the customs authority of destination registered the documents specified in paragraph 3 of Article 151 of this Code, the persons specified in subparagraphs 1 to 3 of paragraph 1 of Article 83 of this Code shall perform the customs operations related to the placement of the goods in temporary storage or to their customs declaring:

1) for the goods transported by road, within 8 business hours of the customs authority after the time when the documents were registered by the customs authority of destination;

2) for the goods transported by water, air or rail transports, within the time period determined by the technological process (timetable) of a port, airport or railway station for international transportation, or within other time period stipulated by the legislation of the Member States on customs regulation.

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2. For the goods transported by vessels, the customs operations related to the placement of the goods in temporary storage shall be performed by the persons specified in the sixth indent of subparagraph 1 and subparagraph 4 of paragraph 1 of Article 83 of this Code.

3. In cases when the persons specified in subparagraphs 1 to 3 of paragraph 1 of Article 83 of this Code fail to comply with the customs procedures stipulated by the first indent of paragraph 1 of this Article, a carrier shall perform the customs operations related to the placement of the goods in temporary storage, in accordance with Chapter 16 of this Code, within 1 business day following the date when the documents were registered by the customs authority of destination.

The legislation of the Member States on customs regulation may stipulate time periods and/or procedure for notifying a carrier of the failure of the persons specified in subparagraphs 1 to 3 of paragraph 1 of Article 83 of this Code to perform the customs operations related to the placement of the goods in temporary storage or their customs declaring.

4. The provisions of paragraphs 1 to 3 of this Article shall not be applied in case of preliminary customs declaring of goods.

5. When performing the customs operations related to the customs declaring for goods in accordance with paragraph 1 of this Article, persons specified in subparagraphs 1 to 3 of paragraph 1 of Article 83 of this Code shall perform the customs operations related to the placement of the goods in temporary storage in accordance with Chapter 16 of this Code, within 3 hours from the time the following was received:

1) permission of the customs authority to revoke a customs declaration in accordance with Article 113 of this Code;

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2) decision of the customs authority to suspend the time period for release of goods in accordance with Article 124 of this Code;

3) refusal to release the goods in accordance with Article 125 of this Code.

6. The goods in respect of which the customs operations stipulated by this Article were not performed within the time periods specified in paragraphs 1 and 5 of this Article, shall be detained by the customs authorities in accordance with Chapter 51 of this Code.

7. This Article shall not be applied:

1) to the Union goods that arrived to the customs territory of the Union and to the foreign goods specified in paragraph 4 of Article 302 of this Code that were placed under the customs procedure for transit for their transportation (shipment) through the territory of the state that is a non-Member State of the Union;

2) to international postal items;

3) when the customs procedure for transit expired at the point of exit of the goods exported from the customs territory of the Union;

4) when the customs procedure for transit expired in respect of the goods delivered to the customs control zone in the constructions, premises (parts of the premises), and/or outdoor areas (parts of the outdoor areas) of an authorised economic operator with the certificate of the second or third category.

Article 153. Commencement and Desistance of the Obligation for Payment of Customs Duties and Taxes, and Safeguard, Anti-Dumping and Countervailing Duties for the Foreign Goods to be Placed (Placed) under the Customs Procedure for Transit during their Transportation (Shipment) through

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the Customs Territory of the Union, Time Period of Their Payment and Calculations

1. The obligation for payment of import customs duties and taxes, and safeguard, anti-dumping and countervailing duties for the goods to be placed under the customs procedure for transit shall commence with:

1) a declarant, from the date when the customs authority registered a transit declaration;

2) a rail carrier of the Member State that accepted the goods placed under the customs procedure for transit for their transportation by rail within the territory of one of the Member States in accordance with the procedure stipulated by the international rail transportation agreements and acts of the Council concerning the rail transport of the Member States of the Commonwealth of Independent States in cases when the goods were transferred between the rail carriers of the Member States, or in accordance with the procedure stipulated by the transport legislation of the Member States in cases when the goods were transferred between the rail carriers of the same Member State, from the date when the goods were accepted for the transportation in due course.

2. The obligation for payment of safeguard, anti-dumping and countervailing duties shall not commence when the goods for personal use or international postal items are placed under the customs procedure for transit.

3. The obligation for payment of import customs duties and taxes, and safeguard, anti-dumping and countervailing duties for the foreign goods to be placed (placed) under the customs procedure for transit, commenced with a declarant or by a rail carrier of the Member State specified in subparagraph 2 of paragraph 1 of this Article, that ensures the transportation (shipment) of

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the goods to the delivery point for the goods determined by the customs authority of departure, shall desist in case of the following circumstances:

1) expiration of the customs procedure for transit in accordance with Article 151 of this Code, except for the case specified in subparagraph 2 of this paragraph;

2) acceptance of the goods by an authorised economic operator in accordance with Article 440 of this Code;

3) placement of the goods, in respect of which the customs procedure for transit was terminated, in temporary storage in accordance with paragraph 6 of Article 129 of this Code;

4) placement of the goods, in respect of which the customs procedure for transit was terminated, under the customs procedures in accordance with paragraph 7 of Article 129 of this Code;

5) fulfilment of the obligation for payment of customs duties and taxes, and safeguard, anti-dumping and countervailing duties and/or their recovery in the amounts calculated and payable in accordance with paragraph 6 of this Article;

6) recognition by the customs authority, in accordance with the legislation of the Member States on customs regulation, of destruction and/or permanent loss of the foreign goods as the result of an accident or force majeure, or of permanent loss of those goods as the result of natural wear under normal conditions of transportation (shipment) and/or storage, except for the cases when the payment of import customs duties and taxes, and safeguard, anti-dumping and countervailing duties for those foreign goods became due, in accordance with this Code, before the destruction or permanent loss;

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7) refusal to release goods in accordance with the customs procedure for transit, in respect of the obligation for payment of import customs duties and taxes, and safeguard, anti-dumping and countervailing duties, which commenced during the registration of transit declaration;

8) revocation of transit declaration in accordance with Article 113 of this Code and/or cancellation of release of the goods in accordance with paragraph 4 of Article 118 of this Code in respect of the obligation for payment of import customs duties and taxes, and safeguard, anti-dumping and countervailing duties, which commenced during the registration of transit declaration;

9) confiscation or turning of the goods into the property (income) of a Member State in accordance with the legislation of that Member State;

10) detention of the goods by the customs authority in accordance with Chapter 51 of this Code;

11) placement for temporary storage or placement under one of customs procedures of goods that were seized or arrested during an inspection of a report of a crime, during criminal proceedings or administrative proceedings (an administrative process), and in whose respect a decision to return them was taken, unless those goods were released earlier.

4. The obligation for payment of import customs duties and taxes, and safeguard, anti-dumping and countervailing duties for the foreign goods to be placed (placed) under the customs procedure for transit, commenced with a rail carrier of the Member State that transferred the goods that were placed under the customs procedure for transit and were transported by rail to another rail carrier of the other Member State, in accordance with the procedure stipulated by the international rail transportation agreements and acts of the Council concerning the rail transport of the Member States of the

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Commonwealth of Independent States, or to another carrier in the same Member State, in accordance with the procedure stipulated by the transport legislation of the Member States, shall be terminated when the goods were transferred in due course.

5. The obligation for payment of import customs duties and taxes, and safeguard, anti-dumping and countervailing duties shall be fulfilled in the cases when the goods were not delivered to the delivery points for the goods within the time period of transit determined by the customs authority, and the customs procedure was not completed in the cases stipulated by paragraph 12 of Article 151 of this Article.

Upon the occurrence of the specified circumstance the time period for payment of customs duties and taxes, and safeguard, anti-dumping and countervailing duties shall be the date of placing the foreign goods under the customs procedure for transit.

6. Upon the occurrence of the circumstances specified in paragraph 5 of this Article, import customs duties and taxes, and safeguard, anti-dumping and countervailing duties shall be payable as if the foreign goods placed under the customs procedure for transit were placed under the customs procedure for release for internal consumption without the application of tariff preferences and import customs duties exemptions, tax exemptions, and for the goods for personal use as if the goods for personal use were released for free circulation.

The rates of import customs duties and taxes, and safeguard, anti-dumping and countervailing duties applicable as of the date of registration of transit declaration by the customs authority shall be used to calculate the import customs duties and taxes, and safeguard, anti-dumping and countervailing duties.

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In cases when the customs authority does not have accurate information about the goods (description, name, quantity, origin and/or customs value), the base for calculating payable import customs duties and taxes, safeguard, anti-dumping and countervailing duties shall be determined on the basis of information available to the customs authority, while the goods shall be classified in view of paragraph 3 of Article 20 of this Code.

In cases when the goods fall within the grouping of codes with less than 10 digits under the Commodity Nomenclature of Foreign Economic Activity:

the largest rate of customs duties applicable to the goods of this grouping shall be used to calculate import customs duties;

the largest rate of value added tax, the largest rate of excises (excise tax or excise fee) applicable to the goods of this grouping, in respect of which the largest rate of import customs duties was determined, shall be used to calculate taxes;

the largest rate of safeguard, anti-dumping and countervailing duties applicable to the goods of this grouping, in view of the eighth indent of this paragraph, shall be used to calculate safeguard, anti-dumping and countervailing duties.

Safeguard, anti-dumping and countervailing duties shall be calculated on the basis of origin of the goods, as confirmed in accordance with Chapter 4 of this Code, and/or on the basis of other information required to determine the said duties. In cases when origin of the goods and/or other information required to determine the duties is not confirmed, safeguard, anti-dumping and countervailing duties shall be calculated on the basis of the largest rates of safeguard, anti-dumping and countervailing duties stipulated for the goods of the same code of the Commodity Nomenclature of Foreign Economic Activity, provided that the goods were classified under a 10-digit code, or for

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the goods that fall within a grouping provided that codes of the goods fall within a grouping of codes with less than 10 digits in accordance with the Commodity Nomenclature of Foreign Economic Activity.

When establishing later the exact information about the goods, import customs duties and taxes, and safeguard, anti-dumping and countervailing duties shall be calculated on the basis of that exact information, and the amounts of import customs duties and taxes, and safeguard, anti-dumping and countervailing duties paid or recovered in excess shall be refunded (offset), or unpaid amounts shall be recovered in accordance with Chapters 10 and 11 and Articles 76 and 77 of this Code.

Import customs duties and taxes for international postal items shall be paid in the amounts stipulated by paragraph 7 of Article 287 of this Code.

7. In cases when the goods that are placed under the customs procedure for transit, in temporary storage in accordance with paragraph 6 of Article 129 of this Code, or when those goods are placed under the customs procedures in accordance with paragraph 7 of Article 129 of this Code, or when the goods are detained by the customs authorities in accordance with Chapter 51 of this Code, after the obligation for payment of customs duties and taxes, and safeguard, anti-dumping and countervailing duties was fulfilled or after their recovery (in part or in full), the amounts of customs duties and taxes, and safeguard, anti-dumping and countervailing duties paid and/or recovered in accordance with this Article shall be refunded (offset) in accordance with Chapter 10 and Article 76 of this Code.

8. In cases when security for ensuring the fulfilment of obligation for payment of customs duties and taxes, and safeguard, anti-dumping and countervailing duties in accordance with paragraph 3 of Article 62 of this Code was provided by a person other than a declarant of the goods placed

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under the customs procedure for transit, that person shall be responsible, on a joint basis with a declarant, for the payment of customs duties and taxes, and safeguard, anti-dumping and countervailing duties.

9. In cases when the vehicles for international transportation carrying the foreign goods placed under the customs procedure for transit are escorted by an organisation specified in the legislation of the Member State in accordance with paragraph 3 of Article 343 of this Code, the said organisation shall be responsible, on a joint basis with a declarant, for the payment of customs duties and taxes, and safeguard, anti-dumping and countervailing duties.

10. In cases when during the transportation of the goods placed under the customs procedure for transit by rail, a rail carrier of the Member State that accepted the goods placed under the customs procedure for transit for the transportation in accordance with the procedure stipulated by the international rail transportation agreements and by acts of the Council concerning the rail transport of the Member States of the Commonwealth of Independent States, or by the transport legislation of the Member States, was not a declarant of the goods, the said rail carrier shall be responsible, on a joint basis with a declarant, for the payment of import customs duties and taxes, and safeguard, anti-dumping, countervailing duties.

Article 154. Liability of Persons Violating the Customs Procedure for Transit

1. In cases when all the goods placed under the customs procedure for transit, and documents relating thereto were not delivered to the delivery point, the persons specified in Article 150 of this Code shall be held liable in accordance with the legislation of the Member State, the customs authority of

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which released the goods in accordance with the customs procedure for transit.

In other cases of the failure to fulfil obligations during the transportation (shipment) of the goods in accordance with the customs procedure for transit, including the failure to deliver part of the goods placed under the customs procedure for transit, the persons specified in Article 150 of this Code shall be held liable in accordance with the legislation of the Member State where the violation was found.

2. A rail carrier that accepted the goods for the transportation within the territory of one of the Member States in accordance with the procedure stipulated by the international rail transportation agreements and acts of the Council concerning the rail transport of the Member States of the Commonwealth of Independent States, or by the transport legislation of the Member States, shall be liable for the failure to fulfil the obligations of the carrier during the transportation of the goods by rail in accordance with the customs procedure for transit, provided that the goods were transferred between rail carriers of the same Member State.

A rail carrier specified in the first indent of this paragraph shall be brought to liability for the failure to fulfil the obligations during the transportation of the goods by rail in accordance with the customs procedure for transit, in accordance with the legislation of the Member State through the territory of which the goods were transported after their acceptance.

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Chapter 23
Customs Procedure for Customs Warehouse

Article 155. Content and Application of the Customs Procedure for Customs Warehouse

1. The customs procedure for customs warehouse is a customs procedure applied to the foreign goods, under which those goods are stored in a customs warehouse without the payment of import customs duties and taxes, and safeguard, anti-dumping and countervailing duties provided that the terms and conditions for placing goods under this customs procedure and their use in accordance with this customs procedure are complied with.

2. The goods placed under the customs procedure for customs warehouse shall retain the status of the foreign goods.

3. The customs procedure for customs warehouse may be used to suspend:

1) the customs procedure for temporary admission by placing the goods, which were earlier placed under the customs procedure for temporary admission, under the customs procedure for customs warehouse;

2) the customs procedure for processing within the customs territory by placing the goods, which were placed under the customs procedure for processing in the customs territory, and/or the processed products, which were placed earlier under the customs procedure for processing within the customs territory, under the procedure for customs warehouse;

3) customs procedure for processing for internal consumption by placing the goods, which were placed under the customs procedure for processing for internal consumption, and/or processed products, which were earlier placed under the customs procedure for processing for internal consumption, under the customs procedure for customs warehouse.

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4. The customs procedure for customs warehouse may be applied to the goods that cannot be placed in the customs warehouse because of their large dimensions or special requirements for loading, unloading and/or storage.

These kinds of goods may be stored in the places that are not customs warehouses, provided that the customs authority approved the storage of those goods in accordance with the legislation of the Member States on customs regulation.

5. The Commission shall have the right to determine a list of the goods that are not subject to the customs procedure for customs warehouse.

Article 156. Terms and Conditions for Placing the Goods under the Customs Procedure for Customs Warehouse and Their Use in Accordance with the Said Customs Procedure

1. Terms and conditions for placing the goods under the customs procedure for customs warehouse shall be as follows:

1) shelf life and/or sell-by period of the goods as of the date of their customs declaring in accordance with the customs procedure for customs warehouse is over 180 calendar days;

2) compliance with prohibitions and restrictions in accordance with Article 7 of this Code.

2. Terms and conditions for using the goods in accordance with the customs procedure for customs warehouse shall be as follows:

1) placement to and storage of the goods in the customs warehouse, and placement to and storage of the goods specified in paragraph 4 of Article 155 of this Code in the places specified in the approval of the customs authority for storing the goods in the place that is not a customs warehouse;

2) compliance with the time period of the customs procedure for customs warehouse;

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3) compliance with Article 158 of this Code when performing the operations with the goods placed under the customs procedure for customs warehouse.

Article 157 Time Period of the Customs Procedure for Customs Warehouse

1. The time period of the customs procedure for customs warehouse shall not exceed 3 years from the date when the goods were placed under this customs procedure, except for the cases stipulated by paragraphs 3 and 4 of this Article.

2. In cases when the customs procedure for customs warehouse is applied to the foreign goods on several occasions, including the cases when different persons are declarants for these goods, the overall time period of the customs procedure for customs warehouse shall not exceed the time period stipulated by paragraph 1 of this Article.

3. The goods placed under the customs procedure for customs warehouse shall be placed under the customs procedures stipulated by this Code, or released as supplies in accordance with Chapter 39 of this Code, before the expiration of the time period stipulated by paragraph 1 of this Article.

The goods with limited shelf life and/or sell-by period shall be placed under other customs procedure at least 180 calendar days before the expiration of the shelf life and/or sell-by period.

4. In cases when a customs warehouse is no longer in use, the goods that are placed under the customs procedure for customs warehouse and that are stored in that customs warehouse, shall be moved to another customs warehouse or placed under the customs procedure stipulated by this Code, or

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released as supplies in accordance with Chapter 39 of this Code, within 60 days from the date when a warehouse stopped being in use.

Article 158. Operations with the Goods Placed under the Customs Procedure for Customs Warehouse

1. Persons with authority in respect of the goods, or their representatives shall have the right to perform standard operations with the goods placed under the customs procedure for customs warehouse, in order to ensure their safety, including the right to examine and measure the goods, move them within a customs warehouse, and for the goods specified in paragraph 4 of Article 155 of this Code they shall have the right to move the goods within the place of their storage, provided that these operations will not cause the change of the goods condition, and will not damage their packaging and/or identification means.

2. Upon the approval of the customs authority, the goods placed under the customs procedure for customs warehouse may be subject to simple assembly operations and to the following operations:

1) taking samples and/or specimens of the goods;

2) preparation of the goods for sale and transportation (shipment), including splitting up a consignment, forming shipments, grading, packing, re-packing, labelling, improving the saleability;

3) maintenance of the goods that require this kind of operation during the storage term.

3. Operations with the goods placed under the customs procedure for customs warehouse shall not affect the characteristics of those goods that may result in the change of their code under the Commodity Nomenclature of Foreign Economic Activity.

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4. The goods placed under the customs procedure for customs warehouse shall not be used not for their intended functional purpose.

5. All the goods or parts of the goods placed under the customs procedure for customs warehouse may be subject to the transactions involving the transfer of the rights to possess, use and/or dispose of those goods.

Article 159. Storage of the Goods in a Customs Warehouse

1. The goods shall be placed in a customs warehouse to the places specified in the approval of the customs authority for storing the goods in the place that is not a customs warehouse within 5 business days from the date following the date when they were placed under the customs procedure for customs warehouse.

2. The goods that may cause damage to other goods and that require special storage conditions shall be placed in customs warehouses intended for the storage of this kind of goods.

Article 160. Goods that Have Become Faulty, Spoiled or Damaged during their Storage in a Customs Warehouse

The goods that have become faulty, spoiled or damaged as the result of an accident or force majeure during their storage in a customs warehouse, shall be regarded as the goods imported into the customs territory of the Union in a faulty, spoiled or damaged condition, when placed under the customs procedure of a declarant’s choice.

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Article 161. Expiration and Termination of the Customs Procedure for Customs Warehouse

1. The customs procedure for customs warehouse shall expire before the expiry of the time period of the customs procedure stipulated by Article 157 of this Code by way of:

1) placing the goods under the customs procedures that are applicable to the foreign goods, in accordance with the terms and conditions stipulated by this Code, except for the customs procedure for transit, unless otherwise stipulated by this paragraph;

2) resumption of the customs procedure for processing within the customs territory that was suspended in accordance with paragraph 3 of Article 173 of this Code;

3) resumption of the customs procedure for processing for internal consumption that was suspended in accordance with paragraph 3 of Article 197 of this Code;

4) resumption of the customs procedure for temporary admission that was suspended in accordance with paragraph 3 of Article 224 of this Code;

5) placing the goods under the customs procedure for transit, provided that those goods were placed under this customs procedure for their transportation from the territory of a Member State, the customs authority of which released the goods when they were placed under the customs procedure for customs warehouse, to the territory of another Member State;

6) releasing the goods as supplies in accordance with Chapter 39 of this Code;

7) recognition by the customs authorities, in accordance with the legislation of the Member States on customs regulation, of the actual destruction and/or permanent loss of the goods as the result of an accident or

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force majeure, or permanent loss of the goods as the result of natural wear under normal conditions of transportation (shipment) and/or storage;

8) occurrence of the circumstances determined by the Commission and/or legislation of the Member States on customs regulation, before the occurrence of which the goods were under the customs control.

2. The goods placed under the customs procedure for customs warehouse may be placed under the customs procedures as one or several consignments.

3. The goods placed under the customs procedure for customs warehouse in unassembled or disassembled form, including in incomplete or uncompleted form, may be placed under other customs procedures for the expiration of the customs procedures for customs warehouse, along with presentation of the code of the goods under the Commodity Nomenclature of Foreign Economic Activity that corresponds to the code of the goods in bundled or complete form, in cases when the Notes to Section XVI of the Commodity Nomenclature of Foreign Economic Activity and/or Rules for interpretation of the Commodity Nomenclature of Foreign Economic Activity 2(a) may be applied under the following conditions:

1) a declarant for the goods placed under the customs procedure for customs warehouse, and a declarant for the goods to be placed under the customs procedures for the expiration of the customs procedure for customs warehouse, is the same person;

2) the goods were transported across the customs border of the Union within a single transaction;

3) presentation of a decision to classify the goods moved across the customs border of the Union in unassembled or disassembled form, including

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in incomplete or uncompleted form, in the cases determined by the Commission;

4) other conditions determined by the Commission were complied with.

4. Once the customs procedure for customs warehouse has expired, the goods shall be removed from a customs warehouse within 5 business days from the date following the date when the circumstances stipulated by subparagraphs 1 to 6 and 8 of paragraph 1 of this Article occurred.

5. In cases when the customs procedure for customs warehouse has not expired in accordance with paragraph 1 of this Article, the customs procedure for customs warehouse shall be terminated upon the expiry of the time periods specified in paragraphs 1 and 2 of Article 157 of this Code, and the goods shall be detained by the customs authorities in accordance with Chapter 51 of this Code;

6. In cases when the measures specified in the second indent of paragraph 3 and in paragraph 4 of Article 157 of this Code were not completed within the specified time periods, the customs procedure for customs warehouse shall be terminated upon the expiration of those time periods, and the goods shall be detained by the customs authorities in accordance with Chapter 51 of this Code.

Article 162. Commencement and Desistance of the Obligation for Payment of Import Customs Duties and Taxes, and Safeguard, Anti-Dumping and Countervailing Duties for the Goods to be Placed (Placed) under the Customs Procedure for Customs Warehouse, Time Period of Their Payment, and their Calculation

1. The obligation for payment of import customs duties and taxes, and safeguard, anti-dumping and countervailing duties for the goods to be placed

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(placed) under the customs procedure for customs warehouse shall commence with:

1) a declarant, from the date when the customs authority registered a declaration for goods;

2) an owner of a customs warehouse, from the date when the goods were placed in a customs warehouse.

2. The obligation for payment of import customs duties and taxes, and safeguard, anti-dumping and countervailing duties for the goods to be placed (placed) under the customs procedure for customs warehouse, that commenced with a declarant, shall desist when the following circumstances occur:

1) placement of the goods in a customs warehouse;

2) expiration of the customs procedure for customs warehouse in accordance with Article 161 of this Code, provided that the goods were stored not in a customs warehouse, including the expiration of the customs procedure for the customs warehouse after the occurrence of the circumstances specified in subparagraph 1 of paragraph 6 of this Article.

3. The obligation for payment of import customs duties and taxes, and safeguard, anti-dumping and countervailing duties for the goods to be placed (placed) under the customs procedure for customs warehouse, that commenced with an owner of the customs warehouse, shall desist when the customs procedure for customs warehouse has expired in accordance with Article 161 of this Code, including the case when the customs procedure for customs warehouse has expired after occurrence of the circumstances specified in subparagraph 2 of paragraph 6 of this Article.

4. The obligation for payment of import customs duties and taxes, and safeguard, anti-dumping and countervailing duties for the goods to be placed

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(placed) under the customs procedure for customs warehouse, that commenced with the persons specified by paragraphs 2 and 3 of this Article, shall desist when the following circumstances occur:

1) placement of the goods, in respect of which the customs procedure for customs warehouse was terminated, under the customs procedures in accordance with paragraph 7 of Article 129 of this Code;

2) fulfilment of the obligation for payment of import customs duties and taxes, and safeguard, anti-dumping and countervailing duties and/or their recovery in the amounts calculated and payable in accordance with paragraph 7 of this Article;

3) recognition by the customs authority, in accordance with the legislation of the Member States on customs regulation, of destruction and/or permanent loss of the foreign goods as the result of an accident or force majeure, or of permanent loss of those goods as the result of natural wear under normal conditions of transportation (shipment) and/or storage, except for the cases when the payment of import customs duties and taxes, and safeguard, anti-dumping and countervailing duties for those foreign goods became due, in accordance with this Code, before the destruction or permanent loss;

4) refusal to release goods in accordance with the customs procedure for customs warehouse, in respect of the obligation for payment of import customs duties and taxes, and safeguard, anti-dumping and countervailing duties, which commenced during the registration of declaration for goods;

5) revocation of a declaration for goods in accordance with Article 113 of this Code and/or cancellation of release of the goods in accordance with paragraph 4 of Article 118 of this Code in respect of the obligation for payment of import customs duties and taxes, and safeguard, anti-dumping

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and countervailing duties, which commenced during the registration of declaration for goods;

6) confiscation or turning of the goods into the property (income) of a Member State in accordance with the legislation of that Member State;

7) detention of the goods by the customs authority in accordance with Chapter 51 of this Code;

8) placement for temporary storage or placement under one of customs procedures of goods that were seized or arrested during an inspection of a report of a crime, during criminal proceedings or administrative proceedings (an administrative process), and in whose respect a decision to return them was taken, unless those goods were released earlier.

5. The obligation for payment of import customs duties and taxes, and safeguard, anti-dumping and countervailing duties for the goods placed under the customs procedure for customs warehouse, shall be fulfilled when the circumstances specified in paragraph 6 of this Article occur.

6. Import customs duties and taxes, and safeguard, anti-dumping and countervailing duties shall be paid within the following time periods and upon the occurrence of the following circumstances:

1) for a declarant:

in case of loss of the goods before their placement to a customs warehouse, except for the cases of their destruction and/or permanent loss as the result of an accident or force majeure, or their permanent loss as the result of natural wear under normal conditions of transportation (shipment) and/or storage - the dates of such loss, or, if the date of the loss was not established, the date of placement of the goods under the customs procedure for customs warehouse;

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in case of loss of the goods or their transfer to another person before the customs procedure for customs warehouse has expired, provided that the goods were stored not in a customs warehouses, except for the cases of their destruction and/or permanent loss as the result of an accident or force majeure, or their permanent loss as a result of natural wear under normal conditions of transportation (shipment) and/or storage - the dates of such loss, or, if the date of the loss was not established, the date of placement of the goods under the customs procedure for customs warehouse;

in case of removal of the goods outside the place of their storage, provided that the goods were stored not in a customs warehouse in accordance with paragraph 4 of Article 155 of this Code - the date of this removal, or, if the date was established, the date of placement of the goods under the customs procedure for customs warehouse;

2) for an owner of the customs warehouse:

in case of loss of the goods, except for the cases of their destruction and/or permanent loss as the result of an accident or force majeure, or their permanent loss as the result of natural wear under normal conditions of storage - the dates of such loss, or, if the date of the loss was not established, the date of placement of the goods in a customs warehouse;

in case of release of the goods from a customs warehouse without providing him with the documents confirming the expiration of the customs procedure for customs warehouse - the date of the goods release, or, if the date was not established, the date of placement of the goods in a customs warehouse.

7. Upon the occurrence of the circumstances specified in paragraph 6 of this Article, import customs duties and taxes, and safeguard, anti-dumping and countervailing duties shall be payable as if the goods placed under the

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customs procedure for the customs warehouse were placed under the customs procedure for release for internal consumption without any tariff preferences and import customs duties exemptions and tax exemptions.

The rates of import customs duties and taxes, and safeguard, anti-dumping and countervailing duties applicable as of the date of registration by the customs authority of declaration for goods submitted for placing the goods under the customs procedure for customs warehouse shall be used to calculate the import customs duties and taxes, and safeguard, anti-dumping and countervailing duties.

In cases when the customs authority does not have accurate information required to determine the customs value of the goods, the customs value of the goods shall be calculated on the basis of the information available to the customs authority.

When establishing later the exact information required to determine the customs value of the goods, the customs value of the goods shall be calculated on the basis of that exact information, and the amounts of import customs duties and taxes, and safeguard, anti-dumping and countervailing duties paid or recovered in excess shall be refunded (offset), or unpaid amounts shall be recovered in accordance with Chapters 10 and 11, and Articles 76 and 77 of this Code.

9. In cases when the customs procedure for customs warehouse has expired in accordance with Article 161 of this Code, or when the goods were placed under the customs procedures applicable to the foreign goods in accordance with paragraph 7 of Article 129 of this Code, or when the goods were detained by the customs authorities in accordance with Chapter 51 of this Code, after the obligation for payment of customs duties and taxes, and safeguard, anti-dumping and countervailing duties was fulfilled or after their

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recovery (in part or in full), the amounts of customs duties and taxes, and safeguard, anti-dumping and countervailing duties paid and/or recovered in accordance with this Article shall be refunded (offset) in accordance with Chapter 10 and Article 76 of this Code.

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Chapter 24
Customs Procedure for Processing within the Customs Territory

Article 163. Content and Application of the Customs Procedure for Processing within the Customs Territory

1. Customs procedure for processing within the customs territory means the customs procedure applicable to the foreign goods, in accordance with which the goods are subject to the processing within the customs territory of the Union for obtaining their processed products to be exported from the customs territory of the Union without paying import customs duties and taxes, and safeguard, anti-dumping and countervailing duties for these foreign goods, provided that terms and conditions of placing the goods under this customs procedure and their use in accordance with the customs procedure are complied with.

2. The goods placed under the customs procedure for processing within the customs territory shall retain the status of the foreign goods, while the goods obtained (produced) as the result of the processing in the customs territory of the Union (processed products, waste and scrap) shall obtain the status of the foreign goods.

3. The customs procedure for processing within the customs territory may be used to suspend the customs procedure for temporary admission of the goods by placing the goods placed under the customs procedure for temporary admission under this procedure.

4. The Commission shall have the right to determine a list of the goods that are not subject to the customs procedure for processing in the customs territory.

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Article 164. Terms and Conditions for Placing the Goods under the Customs Procedure for Processing within the Customs Territory and Their Use in Accordance with this Customs Procedure

1. Terms and conditions for placing the goods under the customs procedure for processing within the customs territory shall be as follows:

1) document about terms and conditions of processing of the goods in the customs territory of the Union that was issued by an authorised authority of the Member State and that contains the information defined in Article 168 of this Code. A declaration for goods may be used as the said document, provided that the customs procedure for processing within the customs territory is applied with the purpose of repair of the goods, and in other cases determined by the Commission;

2) ability of the customs authorities to identify the foreign goods placed under the customs procedure for processing within the customs territory, in their processed products, except for the cases when those foreign goods were replaced with equivalent goods in accordance with Article 172 of this Code;

3) compliance with prohibitions and restrictions in accordance with Article 7 of this Code.

2. Terms and conditions for using the goods in accordance with the customs procedure for processing within the customs territory shall be as follows:

1) compliance with the stipulated time period of the customs procedure for processing within the customs territory;

2) compliance with Article 166 of this Code when performing operations with the goods placed under the customs procedure for processing within the customs territory;

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3) the goods placed under the customs procedure for processing within the customs territory are kept in the customs territory by the persons specified in the documents about terms and conditions of their processing within the customs territory of the Union, and these goods are used for performance of operations for processing of the goods by those persons.

3. For the purposes of this Chapter, the identification by a customs authority of the foreign goods in their processed products shall mean the determination, in any way defined in Article 167 of this Code, that it is the goods placed under the customs procedure for processing within the customs territory that were subjected to the processing of the goods in the customs territory of the Union for the purpose of obtaining their processed products.

Article 165. Time Period of the Customs Procedure for Processing in the Customs Territory

1. Time period of the customs procedure for processing in the customs territory shall be determined on the basis of the time period of processing of the goods in the customs territory of the Union, as defined in the document about terms and conditions of processing of the goods in the customs territory of the Union.

2. The stipulated time period of the customs procedure for processing within the customs territory may be extended upon the statement of a person submitted when the time period for processing of the goods in the customs territory of the Union is extended.

3. The legislation of the Member States may provide that the stipulated time period of the customs procedure for processing within the customs territory may be extended within 10 business days after its expiry, when extending the time period of processing of the goods in the customs territory

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of the Union. When extending the time period of the customs procedure for processing within the customs territory, as stipulated by a customs authority, after its expiry, this customs procedure shall be resumed on the date when this customs procedure was terminated.

Article 166. Processing Operations in the Customs Territory of the Union

1. Processing operations in the customs territory of the Union shall include:

1) processing of the goods;

2) manufacturing of the goods, including mounting, assembly, dismantling, and customisation;

3) repair of the goods, including their reconditioning, replacement of their components, upgrade;

4) use of the goods that facilitate the manufacturing of the processed products or make it easier, even if these goods are spent, in full or in part, during the processing. This operation shall be performed together with one of the operations specified in subparagraphs 1 to 3 of this paragraph.

2. Processing operations in the customs territory of the Union shall not include:

1) operations to ensure safety of the goods during their preparation for sale and transportation (shipment), including the packing, pre-packing and grading of the goods that prevent the goods from losing their individual characteristics;

2) obtaining offspring, raising and feeding livestock, including poultry, fish, and raising of crustaceans and shellfish;

3) growing of trees and other plants;

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4) copying and dissemination of information, audios and videos on any type of the media;

5) use of the foreign goods as supplementary means of technological process (equipment, machinery, devices, etc.);

6) other operations determined by the Commission.

3. When performing the processing operations in the customs territory of the Union, the Union goods may be used, except for the goods, in respect of which the legislation of the Member States stipulates the rates of export customs duties and taxes, and which are included in the list determined by the Commission.

The Commission shall have the right to determine the cases when the Union goods, in respect of which the legislation of the Member States stipulates the rates of export customs duties and which are included in the list specified in the first indent of this paragraph, can be used in processing operations in the customs territory of the Union.

Article 167. Identification of the Foreign Goods in their Processed Products

The following methods can be used to identify foreign goods in their processed products:

attachment by a declarant, person performing the operations on processing, or by the customs officials, of the seals, stamps, other digital marks to the foreign goods;

detailed description, photographs, scale representation of the foreign goods;

comparison of pre-selected samples and/or specimens of the foreign goods and their processed products;

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use of marking of the goods, including the marking with serial numbers;

other methods that can be applied based on the nature of the goods and operations for their processing in the customs territory of the Union, including by way of examining these documents with detailed information about the use of the foreign goods in a technological process of processing operations in the customs territory of the Union, and about procedure for manufacturing of processed products; or by way of customs control performed during the processing operations in the customs territory of the Union.

Article 168. Document on Terms and Conditions of Goods Processing in the Customs Territory of the Union

1. The document about terms and conditions of processing of the goods in the customs territory of the Union, issued by an authorised authority of a Member State, may be received by any person of a Member State, where this documents was issued, including a person performing the processing operations and a person not involved directly in those operations.

2. The document about terms and conditions of processing of the goods in the custom territory of the Union shall contain the following information:

1) about an issuing authorised authority of a Member State;

2) about a person this document was issued to;

3) about a person (persons) that will be directly involved in the processing operation in the customs territory of the Union;

4) about the foreign goods and their processed products (name, code in accordance with the Commodity Nomenclature of Foreign Economic Activity, quantity and value). The legislation of the Member States on

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customs regulation may provide for an opportunity to specify a code of the foreign goods and their processed products at the level of the heading of the Commodity Nomenclature of Foreign Economic Activity, and an opportunity not to specify value of the goods and their processed products;

5) about the Union goods, in respect of which the legislation of the Member States stipulates the rates of export customs duties that ensure the technology process of the processing of the foreign goods (name, code in accordance with the Commodity Nomenclature of Foreign Economic Activity, quantity), if determined by the legislation of a Member State;

6) about documents confirming the right to possess, use and/or dispose of the goods;

7) output of the processed products in quantitative terms and/or as percentage;

8) about processing operations in the customs territory, methods of those operations;

9) methods to identify the foreign goods placed under the customs procedure for processing within the customs territory in their processed products;

10) about waste and scrap (name, code in accordance with the Commodity Nomenclature of Foreign Economic Activity, quantity and value). The legislation of the Member States on customs regulation may provide for an opportunity to specify the code of waste and scrap in accordance with the Commodity Nomenclature of Foreign Economic Activity, and for an opportunity not to specify the value of that waste or scrap;

11) time period of the processing of the goods in the Customs territory of the Union;

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12) about replacement of the goods with equivalent goods, as defined in Article 172 of this Code, if the replacement is allowed;

13) about further potential commercial use of the waste;

14) about the customs authority (customs authorities) where the goods are supposed to be placed under the customs procedure for processing within the customs territory, and this procedure is supposed to be completed.

3. The time period of the processing of the goods in the customs territory of the Union shall not exceed 3 years or a longer period determined by the Commission for particular types of the goods.

4. The time period of the processing of the goods in the customs territory of the Union includes:

1) duration of manufacturing process of processing of the goods;

2) time required to actually remove the processed products from the customs territory of the Union, and for performing other customs operations related to disposal of the waste and scrap of the foreign goods.

5. The time period of processing of the goods in the customs territory of the Union shall be calculated starting from the date when the goods were placed under the customs procedure for processing within the customs territory, and, if the goods are being declared by several consignments, from the date when the first consignment of the goods was placed under the customs procedure for processing within the customs territory.

6. The time period of processing of the goods in the customs territory of the Union may be extended within the limits specified in paragraph 3 of this Article.

7. The legislation of the Member State may provide for additional information to be specified in the document about terms and conditions of processing of the goods in the customs territory of the Union.

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8. The form of the document about terms and conditions of processing of the goods in the customs territory of the Union, procedure for its completion and for issue of the said document, amending (adding) the document, and its revocation (cancellation) and/or resumption, shall be determined by the legislation of the Member States.

9. In case a declaration for goods is used a document about terms and conditions of processing of the goods in the customs territory of the Union, a declarant shall specify terms and conditions of processing of the goods in the customs territory of the Union in a declaration.

Article 169. Output Rates for Processed Products

1. The output rate for processed products means the quantity and/or percentage of the processed products obtained as the result of performance of processing operations of certain amount of foreign goods in the customs territory of the Union.

2. In cases when the processing operation in the customs territory of the Union are performed with the goods, the characteristics of which remain virtually unchanged in accordance with the technical requirements and which result in the processed products of the same quality, the authorised authorities of the Member States may determine standard output rates for the processed products.

Article 170. Waste Produced as the Result of Processing Operations in the Customs Territory of the Union and Production Loss

1. Waste produced as the result of processing operations in the customs territory of the Union shall be placed under the customs procedures stipulated by this Code, except for the cases when the said waste was recognised unfit

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for further commercial use, in accordance with the legislation of the Member States, or when the said waste shall be disposed of, neutralised, recycled or destroyed in any other manner, in accordance with the legislation of the Member States.

2. Waste produced as the result of processing operation in the customs territory of the Union, shall be regarded as the one imported to the customs territory of the Union as its, when placed under the customs procedure of a declarant's choice.

3. Waste specified in paragraph 1 of this Article shall not be placed under the customs procedures, shall obtain the status of the Union goods and shall not be regarded as the one placed under the customs control, from the date when it was recognised unfit for further commercial use, in accordance with the legislation of the Member States, or from the date when the customs authority received the documents confirming that the produced waste was disposed of, neutralised, recycled or destroyed in any other manner, or confirming their transfer for the performance of the said operations.

4. The foreign goods placed under the customs procedure for processing within the customs territory, which were irretrievably lost as the result of performance of processing operations in the customs territory of the Union, and which were recognised by the customs authorities as production loss, shall not be placed under the customs procedures once the customs procedure for processing within the customs territory has expired.

Article 171. Scrap of the Foreign Goods Produced as the Result of Performance of Processing Operations in the Customs Territory of the Union

Scrap of the foreign goods produced as the result of performance of processing operations in the customs territory of the Union, in accordance

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with output norms for processed products, shall be placed under the customs procedures in accordance with Article 173 of this Code.

Article 172 Replacement of the Foreign Goods with Equivalent Goods

1. The foreign goods placed under the customs procedure for processing within the customs territory, or expected to be placed under the customs procedure for processing within the customs territory in accordance with the document about terms and conditions of processing of the goods in the customs territory of the Union, may be replaced with the Union goods that have the same description, quality and technical characteristics as the foreign goods (hereinafter in this Article, the “equivalent goods”).

In cases when faulty spare parts, components and assemblies that make up the goods exported from the customs territory of the Union earlier, in accordance with the customs procedure for exportation, were imported into the customs territory of the Union for repair, the Union goods, which the same description, quality and technical characteristics as those spare parts, components and assemblies imported into the customs territory of the Union, shall be regarded as the equivalent goods without regard to their working order and/or wear.

2. Processed products produced as the result of the operations on processing of the equivalent goods in the customs territory of the Union shall be regarded as the processed products of the foreign goods in accordance with this Chapter.

3. The equivalent goods shall obtain the status of the foreign goods, while the goods replaced by them shall obtain the status of the Union goods.

4. In cases when the foreign goods may be replaced with the equivalent goods, the processed products produced from the equivalent goods may be

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exported from the customs territory of the Union before the import of the foreign goods into the customs territory of the Union.

5. The procedure, terms and conditions of replacing the foreign goods with the equivalent goods shall be determined by the legislation of the Member States on customs regulation.

Article 173. Expiration, Suspension and Termination of the Customs Procedure for Processing in the Customs Territory

1. The expiration of the customs procedure for processing within the customs territory shall occur before the expiry of the stipulated time period of that procedure by placing the goods obtained (produced) as the result of the processing operations in the customs territory of the Union (processed products, waste, except for the waste specified in paragraph 3 of Article 170 of this Code, and/or scrap), and/or the foreign goods that were placed under the customs procedure for processing within the customs territory and were not subject to processing operation in the customs territory of the Union, shall be placed under the customs procedure for re-exportation.

2. The expiration of the customs procedure for processing within the customs territory may occur before the expiry of the stipulated time period of that customs procedure by:

1) placement of the goods obtained (produced) as the result of the processing operations in the customs territory of the Union (processed products, waste, except for the waste specified in paragraph 3 of Article 170 of this Code, and/or scrap), and/or the foreign goods that were placed under the customs procedure for processing within the customs territory and were not subject to processing operations in the customs territory of the Union, shall be placed under the customs procedure for release for internal

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consumption that is applicable to the foreign goods under the terms and conditions specified by this Code, except for the customs procedure for transit, customs procedure for temporary admission. Special, anti-dumping and countervailing duties shall not be paid for the processed products, and the documents confirming the compliance with the trade remedies different from safeguard, anti-dumping and countervailing duties and/or other duties stipulated in accordance with Article 50 of the Union Treaty, are not required;

2) resumption of the customs procedure for temporary admission that was suspended in accordance with paragraph 3 of Article 224 of this Code;

3) recognition by the customs authorities, in accordance with the legislation of the Member States on customs regulation, of the actual destruction and/or permanent loss as the result of an accident or force majeure, or permanent loss as the result of natural wear under normal conditions of transportation (shipment) and/or storage, of the goods that were obtained (produced) as the result of processing operations in the customs territory of the Union (processed products, waste and/or scrap), and/or of the foreign goods that were placed under the customs procedure for processing within the customs territory and that were not subject to processing within the customs territory of the Union;

4) recognition, in accordance with the legislation of the Member States, that the waste produced as the result of performance of processing operations in the customs territory of the Union is unfit for further commercial use, or by presentation to the customs authority of the documents confirming that the produced waste was disposed of, neutralised, recycled or destroyed in any other manner, or confirming their transfer for the performance of the said operations;

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5) recognition by the customs authorities of part of the foreign goods placed under the customs procedure for processing in the customs territory, as production loss;

6) occurrence of the circumstances determined by the Commission and/or legislation of the Member States on customs regulation, before the occurrence of which the goods were under the customs control.

3. The customs procedure for processing within the customs territory may be suspended before the expiry of the stipulated time period of that customs procedure in cases when the goods that are placed under the customs procedure for processing within the customs territory, and/or their processed products, are placed under the customs procedure for customs warehouse, and when their processed products are placed under the customs procedure for temporary admission.

4. The processed products may be placed under the customs procedure as one or several consignments.

5. The customs procedure for processing within the customs territory shall be terminated upon the expiry of the stipulated time period of that customs procedure.

Article 174. Commencement and Desistance of the Obligation for Payment of Import Customs Duties and Taxes, and Safeguard, Anti-Dumping and Countervailing Duties for the Goods to be Placed (Placed) under the Customs Procedure for Processing within the Customs Territory, Time Period of their Payment, and their Calculation

1. The obligation for payment of import customs duties and taxes, and safeguard, anti-dumping and countervailing duties for the goods placed under the customs procedure for processing within the customs territory shall commence with a declarant from the date when the customs authority

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registered a declaration for goods, and for the goods declared for release before the submission of declaration for goods, shall commence with a person, who submitted a statement of release of the goods before the submission of declaration for goods, from the date when the customs authority registered a statement of release of the goods before the submission of declaration for goods.

2. The obligation for payment of import customs duties and taxes, and safeguard, anti-dumping and countervailing duties for the goods to be placed (placed) under the customs procedure for processing within the customs territory, that commenced with a declarant, shall desist upon the occurrence of the following circumstances:

1) expiration of the customs procedure for processing within the customs territory in accordance with paragraph 1 and subparagraphs 1, 2, 4 to 6 of paragraph 2 of Article 173 of this Code before the expiry of the time period of the customs procedure for processing within the customs territory, as stipulated by the customs authority, and after the occurrence of the circumstances specified in subparagraphs 1 and 2 of paragraph 4 of this Article;

2) placement of the goods, for which the customs procedure for processing within the customs territory was terminated, and/or of the goods, which were obtained (produced) as the result of processing operation in the customs territory of the Union under this terminated customs procedure, under temporary storage in accordance with paragraph 6 of Article 129 of this Code;

3) placement of the goods, for which the customs procedure for processing within the customs territory was terminated, and/or of the goods obtained (produced) as the result of processing operations in the customs

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territory of the Union under this terminated customs procedure, under the customs procedure in accordance with paragraph 7 of Article 129 of this Code;

4) fulfilment of the obligation for payment of import customs duties and taxes, and safeguard, anti-dumping and countervailing duties and/or their recovery in the amounts calculated and payable in accordance with paragraph 5 of this Article;

5) the recognition by the customs authority, in accordance with the legislation of the Member States on customs regulation, of the destruction and/or permanent loss of the foreign goods placed under the customs procedure for processing within the customs territory, and/or of the goods obtained (produced) as the result of processing operations in the customs territory, as the result of an accident or force majeure, of the permanent loss of those goods as the result of natural wear under normal conditions of transportation (shipment) and/or storage, except for the cases the payment of customs duties and taxes, and safeguard, anti-dumping and countervailing duties for those goods became due before the destruction or permanent loss in accordance with this Code;

6) refusal to release goods in accordance with the customs procedure for processing within the customs territory, in respect of the obligation for payment of import customs duties and taxes, and safeguard, anti-dumping and countervailing duties, which commenced during the registration of declaration for goods or statement of release of the goods before the submission of declaration for goods;

7) revocation of a declaration for goods in accordance with Article 113 of this Code and/or cancellation of release of the goods in accordance with paragraph 4 of Article 118 of this Code in respect of the obligation for

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payment of import customs duties and taxes, and safeguard, anti-dumping and countervailing duties, which commenced during the registration of declaration for goods;

8) confiscation or turning of the goods into the property (income) of a Member State in accordance with the legislation of that Member State;

9) detention of the goods by a customs authority in accordance with Chapter 51 of this Code;

10) placement for temporary storage or placement under one of customs procedures of goods that were seized or arrested during an inspection of a report of a crime, during criminal proceedings or administrative proceedings (an administrative process), and in whose respect a decision to return them was taken, unless those goods were released earlier.

3. The obligation for payment of import customs duties and taxes, and safeguard, anti-dumping and countervailing duties shall commence upon the occurrence of the circumstances specified in paragraph 4 of this Article.

4. Import customs duties and taxes, and safeguard, anti-dumping and countervailing duties shall be paid within the following time periods and upon the occurrence of the following circumstances:

1) in cases when the foreign goods placed under the customs procedure for processing within the customs territory were transferred to a person (persons) not specified in the document about terms and conditions of processing within the customs territory, before the completion of that customs procedure - on the date of transfer of the goods, and in case this date cannot be established - on the date when the goods were placed under the customs procedure for processing within the customs territory;

2) in cases when the foreign goods placed under the customs procedure for processing within the customs territory were lost before the completion of

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this customs procedure, except for the cases of destruction and/or permanent loss as the result of an accident or force majeure, or permanent loss as the result of natural wear under normal conditions of transportation (shipment) and/or storage - on the date of loss of the goods, and in case this date cannot be established - on the date when the goods were placed under the customs procedure for processing within the customs territory;

3) in case the expiration of the customs procedure for processing within the customs territory has not occurred before the expiry of the time period of the customs procedure for processing within the customs territory, as stipulated by the customs authority - on the date of expiry of the time period of the customs procedure for processing within the customs territory, as stipulated by the customs authority.

5. Upon the occurrence of events specified in paragraph 4 of this Article, the import customs duties and taxes, and safeguard, anti-dumping and countervailing duties shall be paid as if the goods placed under the customs procedure for processing within the customs territory were placed under the customs procedure for release for internal consumption without any tariff preferences and import customs duties exemptions, tax exemptions.

The rates of import customs duties and taxes, and safeguard, anti-dumping and countervailing duties applicable as of the date of registration by the customs authority of declaration for goods submitted for placing the goods under the customs procedure for processing within the customs territory, and for the goods that were released before the submission of declaration for goods - as of the date when the customs authority registered a statement of release of the goods before the submission of declaration for goods, they shall be used to calculate the import customs duties and taxes, and safeguard, anti-dumping and countervailing duties.

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6. Interests shall be charged on the amounts of customs duties and taxes, and safeguard, anti-dumping and countervailing duties payable (recoverable) in accordance with paragraph 5 of this Article, as if payment of the said amounts was deferred from the date when the goods were placed under the customs procedure for processing within the customs territory until the date when the payment time period of customs duties and taxes, and safeguard, anti-dumping and countervailing duties expired. The said interests shall be charged and paid in accordance with Article 60 of this Code.

In cases when the customs procedure for processing within the customs territory was suspended in accordance with paragraph 3 of Article 173 of this Code, interests under this paragraph shall not be charged and paid for the period when customs procedure was suspended.

7. In cases when the customs procedure for processing within the customs territory has expired, or the goods placed under the customs procedure for processing within the customs territory and/or the goods obtained (produced) as the result of processing operation in the customs territory were placed in temporary storage in accordance with paragraph 6 of Article 129 of this Code, or when those goods were placed under the customs procedures stipulated by this Code in accordance with paragraph 7 of Article 129 of this Code, or when those goods were placed under the customs procedures stipulated by this Code, or when those goods were detained by the customs authorities in accordance with Chapter 51 of this Code, after the obligation for payment of customs duties and taxes, and safeguard, anti-dumping and countervailing duties was fulfilled or after their recovery (in part or in full), the amounts of customs duties and taxes, and safeguard, anti-dumping and countervailing duties paid and/or recovered in accordance with

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this Article shall be refunded (offset) in accordance with Chapter 10 and Article 76 of this Code.

Article 175. Features of Calculating and Paying Customs Duties and Taxes, and Safeguard, Anti-Dumping and Countervailing Duties for the Processed Products during their Placement under the Customs Procedure for Release for Internal Consumption

1. In cases when the processed products are placed under the customs procedure for release for internal consumption, customs duties and taxes, and safeguard, anti-dumping and countervailing duties shall be paid in the amounts of import customs duties and taxes, and safeguard, anti-dumping and countervailing duties that would be paid if the foreign goods that were placed under the customs procedure for processing within the customs territory and were used to manufacture processed products in accordance with the output of processed products, were placed under the customs procedure for release for internal consumption.

The rates of import customs duties and taxes, and safeguard, anti-dumping and countervailing duties applicable as of the date when customs authority registered a declaration for goods submitted for placing the goods under the customs procedure for processing within the customs territory, and for the goods released after the submission of declaration for goods - as of the date when the customs authority registered the statement of release of the goods before the submission of declaration for goods.

In case the conversion of foreign currency in the currency of a Member State is required to calculate the customs duties and taxes, this conversion shall be performed at the rate applicable on the date specified in the first indent of this paragraph.

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2. Interest shall be charged on the amounts of customs duties and taxes, and safeguard, anti-dumping and countervailing duties payable (recovered) in accordance with paragraph 1 of this Article, as if payment of the said amounts was deferred from the date when the goods were placed under the customs procedure for processing within the customs territory until the date when the obligation for payment of import customs duties and taxes, and safeguard, anti-dumping and countervailing duties desisted. The said interest shall be charged and paid in accordance with Article 60 of this Code.

In cases when the customs procedure for processing within the customs territory was suspended in accordance with paragraph 3 of Article 173 of this Code, interests under this paragraph shall not be charged and paid for the period when customs procedure was suspended.

Chapter 25
Customs Procedure for Processing outside the Customs Territory

Article 176. Content and Application of the Customs Procedure for Processing outside the Customs Territory

1. The customs procedure for processing outside the customs territory means the customs procedure applied to the Union goods, under which the goods are exported from the customs territory of the Union for the purpose of obtaining processed products as the result of performance of processing operations outside the customs territory of the Union, and their further importation into the customs territory of the Union without paying import customs duties for these goods, provided that the terms and conditions of placing the goods under this customs procedure and their use in accordance with this customs procedure were complied with.

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2. The goods that were placed under the customs procedure for processing outside the customs territory and that were in fact exported from the customs territory of the Union, shall no longer have the status of the Union goods.

3. The customs procedure for processing outside the customs territory may be applied to:

1) to the goods that were earlier placed under the customs procedure for release for internal consumption with import customs duties exemptions, tax exemptions related to the restrictions on using and/or disposing of those goods, or part of those goods if the goods and their parts are exported from the customs territory of the Union for their repair and have the status of the foreign goods as of the date of their placement under the customs procedure for processing outside the customs territory;

2) to the goods exported from the customs territory of the Union:

the goods that are placed under the customs procedure for temporary exportation, for the expiration of the customs procedure for temporary exportation in accordance with paragraph 2 of Article 231 of this Code;

vehicles for international transportation in the case stipulated by the first indent of paragraph 3 of Article 277 of this Code.

4. The goods specified in subparagraph 2 of paragraph 3 of this Articles shall be placed under the customs procedure for processing outside the customs territory without being imported into the customs territory of the Union.

5. The Commission shall have the right to determine a list of the goods that are not subject to the customs procedure for processing outside the customs territory.

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Article 177. Terms and conditions for placing the goods under the customs procedure for processing outside the customs territory and Their Use in Accordance with this Customs Procedure

1. Terms and conditions for placing the goods under the customs procedure for processing outside the customs territory shall be as follows:

1) document about terms and conditions of processing of the goods outside the customs territory of the Union that was issued by authorised authority of the Member State and that contains the information defined in Article 181 of this Code. A declaration for goods may be used as the said document, provided that the customs procedure for processing outside the customs territory is applied with the purpose of repair of the goods;

2) ability of the customs authorities to identify the Union goods placed under the customs procedure for processing outside the customs territory from their processed products, except for the cases when the processed products were replaced with equivalent foreign goods, as defined in Article 183 of this Code, in accordance with the said Article of this Code;

3) provision of security for ensuring the fulfilment of obligation for payment of export customs duties in accordance with Chapter 9 of this Code, except for the cases when security for ensuring the fulfilment of obligation for payment of export customs duties shall not be provided in accordance with legislation of the Member State;

4) compliance with prohibitions and restrictions in accordance with Article 7 of this Code.

2. Terms and conditions for using the goods in accordance with the customs procedure for processing outside the customs territory shall be as follows:

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1) compliance with the stipulated time period of the customs procedure for processing outside the customs territory;

2) compliance with Article 179 of this Code when performing processing operations outside the customs territory of the Union with the goods placed under the customs procedure for processing outside the customs territory.

3. For the purposes of this Chapter, the identification by a customs authority of the Union goods from their processed products shall mean the determination, in any way defined in Article 180 of this Code, that it is the goods placed under the customs procedure for processing outside the customs territory that were subjected to the processing of the goods outside the customs territory of the Union for the purpose of obtaining their processed products.

Article 178. Time Period of the Customs Procedure for Processing outside the Customs Territory

1. Time period of the customs procedure for processing outside the customs territory shall be determined on the basis of the time period of processing of the goods outside the customs territory of the Union, as stipulated by the document about terms and conditions of processing of the goods outside the customs territory of the Union.

2. The stipulated time period of the customs procedure for processing outside the customs territory may be extended upon the application of a person submitted when the time period for processing of the goods outside the customs territory of the Union is extended.

3. The legislation of the Member States may provide that the stipulated time period of the customs procedure for processing outside the customs

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territory may be extended within 10 business days after its expiry, when extending the time period of processing of the goods outside the customs territory of the Union. When extending the time period of the customs procedure for processing outside the customs territory, as stipulated by a customs authority, after its expiry, this customs procedure shall be resumed on the date when this customs procedure was terminated.

Article 179. Processing Operations outside the Customs Territory of the Union

Processing operations outside the customs territory of the Union shall include:

processing of the goods;

manufacture of the goods, including mounting, assembly, dismantling, and customisation;

repair of the goods, including their reconditioning, replacement of their components, upgrade.

Article 180. Identification of the Union Goods in their Processed Products

The following methods may be used to identify the Union goods in their processed products:

attachment by a declarant, person performing the operations outside the customs territory of the Union, or by customs officials, of the seals, stamps, other digital marks and other markings to the Union goods;

detailed description, photographs, scale representation of the Union goods;

comparison of pre-selected samples and/or specimens of the Union goods and their processed products;

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use of marking of the goods, including the marking with serial numbers;

other methods that can be applied based on the nature of the goods and operations for their processing outside the customs territory of the Union, including by way of examining the presented documents with detailed information about the use of the Union goods in a technological process of processing operations outside the customs territory of the Union, and about the procedure for manufacturing of processed products;

Article 181. Document on Terms and Conditions of Goods Processing outside the Customs Territory of the Union

1. The document about terms and conditions of processing of the goods outside the customs territory of the Union, issued by an authorised authority of a Member State, may be received by any person of a Member State where this documents was issued.

2. The document about terms and conditions of processing of the goods outside the customs territory of the Union shall contain the following information:

1) about an issuing authorised authority of a Member State;

2) about a person this document was issued to;

3) about a person (persons) that will be directly involved in the processing operation outside the customs territory of the Union;

4) about the Union goods and their processed products (name, code in accordance with the Commodity Nomenclature of Foreign Economic Activity, quantity and value). The legislation of the Member States on customs regulation may provide for an opportunity to specify a code of the

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Union goods and their processed products at the level of the heading of the Commodity Nomenclature of Foreign Economic Activity;

5) about documents confirming the right to possess, use and/or dispose of the goods;

6) output of the processed products in quantitative terms and/or as percentage;

7) about processing operations outside the customs territory of the Union, methods of performance of those operations;

8) about methods to identify the Union goods placed under the customs procedure for processing outside the customs territory in their processed products;

9) time period of processing of the goods outside the customs territory of the Union;

10) about replacement of the processed products with the equivalent foreign goods, as defined in Article 183 of this Code, if the replacement is allowed;

11) about the customs authority (customs authorities) where the goods are supposed to be placed under the customs procedure for processing outside the customs territory, and this procedure is supposed to be completed.

3. Time period of processing of the goods outside the customs territory of the Union shall not exceed 2 years.

4. The time period of the processing of the goods outside the customs territory of the Union includes:

1) duration of manufacturing process of processing of the goods;

2) time needed for actual import of the processed products into the customs territory of the Union and their placement under the customs

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procedure by which the customs procedure for processing outside the customs territory is completed.

5. The time period of processing of the goods outside the customs territory of the Union shall be calculated starting from the date when the goods were placed under the customs procedure for processing outside the customs territory, and, if the goods are being declared by several consignments, from the date when the first consignment of the goods was placed under the customs procedure for processing outside the customs territory.

6. The time period of processing of the goods outside the customs territory of the Union may be extended within the limits specified in paragraph 3 of this Article.

7. The legislation of the Member State may provide for additional information to be specified in the document about terms and conditions of processing of the goods outside the customs territory of the Union.

8. The form of the document about terms and conditions of processing of the goods outside the customs territory of the Union, procedure for its completion and for issuing of the said document, amending (adding) the document, and its revocation (cancellation) and/or resumption, shall be determined by the legislation of the Member States.

9. In case a declaration for goods is used as a document about terms and conditions of processing of the goods outside the customs territory of the Union, a declarant shall specify the terms and conditions of processing of the goods outside the customs territory of the Union in a declaration.

Article 182. Output Rates for Processed Products

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1. The output rate for processed products means the quantity and/or percentage of the processed products obtained as the result of performance of processing operations of certain amount of foreign goods outside the customs territory of the Union.

2. In cases when the processing operations outside the customs territory of the Union are performed with the goods, the characteristics of which remain virtually unchanged in accordance with the technical requirements and which result in the processed products of the same quality, the authorised authorities of the Member States may determine standard output rates for the processed products.

Article 183. Replacement of Processed Products with Equivalent Foreign Goods

1. The processed products may be replaced with the foreign goods that have the same description, quality and technical characteristics as the processed products (hereinafter in this Article, “the equivalent foreign goods”), upon the approval of the customs authority, provided that the processing operation outside the customs territory of the Union is the repair, and that the processing operations outside the customs territory of the Union are performed in respect of the goods moved by pipelines.

In the case when faulty spare parts, components and assemblies that make up the goods imported into the customs territory of the Union earlier and placed under the customs procedure for release for internal consumption, were exported from the customs territory of the Union for warranty repair, the foreign goods with the same description, quality and technical characteristics as the processed products shall be regarded as the equivalent foreign goods notwithstanding their working order and/or wear.

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2. In cases when the processed products may be replaced with the equivalent foreign goods, those equivalent foreign goods may be imported into the customs territory of the Union before the export of the Union goods from the customs territory of the Union.

3. The procedure, terms and conditions of replacing the processed products with the equivalent foreign goods shall be determined by the legislation of the Member States on customs regulation.

Article 184. Expiration and Termination of the Customs Procedure for Processing outside the Customs Territory

1. The expiration of the customs procedure for processing outside the customs territory shall occur before the expiry of the stipulated time period of that procedure by placing the processed products under the customs procedure for release for internal consumption, and by placing the processed products exported from the customs territory of the Union for gratuitous (warranty) repair under the customs procedure for re-importation, except for the case stipulated by the second indent of this paragraph.

The customs procedure for processing outside the customs territory may not be completed by placing the processed products under the customs procedure for re-importation provided that those processed products are the processed products, a defect (defects) of which was (were) the reason for gratuitous (warranty) repair of those products and was (were) taken into account during the release, in accordance with the customs procedure for release for internal consumption.

2. The expiration of the customs procedure for processing outside the customs territory may occur before the expiry of the stipulated time period of that customs procedure by:

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1) placing the goods that were placed under the customs procedure outside the customs territory under the customs procedure for exportation, except for the goods specified in subparagraph 2 of this paragraph, or under the customs procedure for re-importation;

2) placing the goods specified in subparagraph 1 of paragraph 3 of Article 176 of this Code, that were placed under the customs procedure for processing outside the customs territory, under the customs procedure for re-exportation;

3) placing the processed products under the customs procedure for exportation in cases, and in accordance with terms and conditions, order, determined by the Commission.

3. The customs procedure for processing outside the customs territory may not be completed by placing the goods under the customs procedure for exportation, provided that the legislation of the Member States determined that the goods placed under the customs procedure for processing outside the customs territory and/or their processed products shall be returned to the territory of that Member State.

4. The processed products may be placed under the customs procedure as one or several consignments.

5. The customs procedure for processing outside the customs territory shall be terminated upon the expiry of the stipulated time period of that customs procedure.

Article 185. The Commencement and Desistance of the Obligation for Payment of Export Customs Duties for the Union Goods to be Placed (Placed) under the Customs Procedure for Processing Outside the Customs Territory, Time Period of their Payment and Calculations

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1. The obligation for payment of export customs duties for the Union goods placed under the customs procedure for processing outside the customs territory shall commence with a declarant from the date when the customs authority registered a declaration for goods.

2. The obligation for payment of export customs duties for the Union goods to be placed (placed) under the customs procedure for processing outside the customs territory, that commenced with a declarant, shall desist when the following circumstances occur:

1) expiration of the customs procedure for processing outside the customs territory in accordance with Article 184 of this Code, including the period after the events specified in subparagraph 1 of paragraph 4 of this Article;

2) placement of the goods, for which the customs procedure for processing outside the customs territory was terminated, and/or of the goods obtained (produced) as the result of processing operation outside the customs territory of the Union under this terminated customs procedure, under the customs procedure in accordance with paragraph 7 of Article 129 of this Code;

3) fulfilment of the obligation for payment of the export customs duties and/or their recovery in the amounts calculated and payable in accordance with paragraph 5 of this Article;

4) refusal to release the goods in accordance with the customs procedure for processing outside the customs territory in respect of the obligation for payment of the export customs duties that commenced upon the registration of declaration for goods;

5) revocation of a declaration for goods in accordance with Article 113 of this Code and/or cancellation of release of the goods in accordance with

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paragraph 4 of Article 118 of this Code in respect of the obligation for payment of the export customs duties that commenced upon the registration of declaration for goods;

6) confiscation or turning of the goods into the property (income) of a Member State in accordance with the legislation of that Member State;

7) detention of the goods by a customs authority in accordance with Chapter 51 of this Code;

8) placement for temporary storage or placement under one of customs procedures of goods that were seized or arrested during an inspection of a report of a crime, during criminal proceedings or administrative proceedings (an administrative process), and in whose respect a decision to return them was taken, unless those goods were released earlier.

3. The obligation for payment of export customs duties for the goods placed under the customs procedure for processing outside the customs territory shall be fulfilled when the circumstances specified in paragraph 4 of this Article occur.

4. Upon occurrence of the following circumstances, the time period for paying import customs duties and taxes shall be:

1) in cases when the goods specified in paragraph 1 of this Article were lost before the expiration of the customs procedure for processing outside the customs territory - on the date when those goods were lost, and if this date cannot be determined - on the date when the customs authority established the loss of those goods;

2) in cases when the customs procedure for processing outside the customs territory has not expired in accordance with Article 184 of this Code - the date of expiry of the time period of the customs procedure for processing outside the customs territory.

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5. Upon the occurrence of events specified in paragraph 4 of this Article, the export customs duties and taxes, and safeguard, anti-dumping and countervailing duties shall be paid as if the Union goods placed under the customs procedure for processing outside the customs territory were placed under the customs procedure for exportation without any export customs duties exemptions.

The rates of export customs duties applicable on the date when the customs authority registered a declaration for goods that was submitted for placing the goods under the customs procedure for processing outside the customs territory, shall be used to calculate the import customs duties.

6. Interest shall be charged on the amounts of export customs duties, payable (recoverable) in accordance with paragraph 5 of this Article, as if payment of the said amounts was deferred from the date, if stipulated by the legislation of a Member State, in the territory of which the goods were placed under the customs procedure for processing outside the customs territory. The said interest shall be charged and paid in accordance with the legislation of the Member States.

7. In case of expiration of the customs procedure for processing outside the customs territory or in case of placement of the goods under the customs procedures stipulated by this Code in accordance with paragraph 7 of Article 129 of this Code, or in case when the goods were detained by the customs authorities in accordance with Chapter 51 of this Code after the obligation for payment of export customs duties and/or their recovery (in full or in part), the amounts of export customs duties that have been already paid and/or recovered in accordance with this Article shall be refunded (offset) in accordance with Chapter 10 of this Code.

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Article 186. Features of Calculation and Payment of the Import Customs Duties and Taxes for the Processed Products during their Placement under the Customs Procedure for Release for Internal Consumption

1. When placing the processed products under the customs procedure for release for internal consumption, the import customs duties shall be calculated on the basis of the costs of processing operations outside the customs territory of the Union.

2. The cost of processing operations outside the customs territory of the Union shall be determined as total actual expenses for:

1) processing operations (repair);

2) foreign goods used in processing (repair), if they are not included in the cost of processing operations (repair).

3. In cases if the cost of processing operations outside the customs territory of the Union, as indicated under customs declaring of processed products, is not supported by any document, or the documents submitted do not correspond to the declared costs of those operations, the cost shall be calculated as the difference between the customs value of the processed products and cost of the goods placed under the customs procedure for processing outside the customs territory.

4. In cases if special rates of the import customs duties are applied to the processed products, the amount of import customs duties payable shall be calculated as multiplication of the amount of the import customs duty calculated on the basis of special rate applicable to the processed products and of the ratio of the cost of processing operations outside the customs territory of the Union to the customs value of the processed products, as of the processed products were placed under the customs procedure for release for internal consumption.

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5. When placing the processed products under the customs procedure for release for internal consumption, the taxes applicable to the processed products shall be calculated in accordance with the legislation of a Member State, in the territory of which the processed products are placed under the customs procedure for release for internal consumption.

In cases when the processing operation outside the customs territory of the Union was the repair of the goods exported from the customs territory of the Union, excise (excise tax or excise fee) shall not be charged and paid.

6. When placing the processed products under the customs procedure for release for internal consumption, the import customs duties and taxes shall be paid in the amount of the total import customs duties and taxes calculated in accordance with paragraphs 1 to 5 of this Article, unless otherwise is stipulated by paragraph 7 of this Article.

7. When the processed products that were obtained as the result of performance of processing operations outside the customs territory of the Union in respect of the goods specified in subparagraph 1 of paragraph 3 of Article 176 of this Code, are placed under the customs procedure for release for internal consumption, the import customs duties and taxes calculated in accordance with paragraphs 1 to 5 of this Article shall not be paid, except for the cases when the import customs duties and taxes for the foreign goods are due for payment in accordance with paragraph 11 of Article 136 of this Code.

Obligation for payment of import customs duties and taxes for the processed products that were produced as the result of performance of processing operations outside the customs territory of the Union in respect of the foreign goods specified in subparagraph 1 of paragraph 3 of Article 176 of this Code, shall be terminated when the obligation for payment of import customs duties for those foreign goods is terminated.

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Article 187. Features of Calculating and Paying Export Customs Duties for the Goods that Were not Subject to Processing Operations outside the Customs Territory of the Union, and for the Processed Products during Their Placement under the Customs Procedure for Exportation

1. When the goods that were not subject to processing operations outside the customs territory of the Union are placed under the customs procedure for exportation, the rates of export customs duties applicable on the date when the customs authority registered a declaration for goods that was submitted for placing the goods under the customs procedure for processing outside the customs territory, shall be used to calculate the import customs duties.

In case the conversion of foreign currency in the currency of a Member State is required to calculate the export customs duties, this conversion shall be performed at the rate applicable on the date specified in the first indent of this paragraph.

2. Interest shall be charged on the amounts of export customs duties, payable (recovered) in respect of the goods that were not subject to processing operations outside the customs territory of the Union and that are to be placed (placed) under the customs procedure for exportation, as if payment of the said amounts was deferred from the date, if stipulated by the legislation of a Member State, in the territory of which the goods were placed under the customs procedure for processing outside the customs territory. The said interest shall be charged and paid in accordance with the legislation of the Member States.

3. The features of calculation and payment of the export customs duties and taxes for the processed products placed under the customs procedure for exportation in the cases stipulated by subparagraph 3 of paragraph 2 of

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Article 184 of this Code shall be determined by the Commission, if such cases occur.

Chapter 26
Customs Procedure for Processing for Internal Consumption

Article 188. Content and Application of the Customs Procedure for Processing for Internal Consumption

1. Customs procedure for processing for internal consumption shall mean the customs procedure applied to the foreign goods, under which those goods are subject to processing operations for internal consumption, for the purpose of obtaining their processed products intended for further placement under the customs procedure for release for internal consumption, without any payment of the import customs duties for those foreign goods, provided that the terms and conditions of placing the goods under this customs procedure and their use in accordance with this customs procedure are complied with.

2. The goods placed under the customs procedure for processing for internal consumption shall retain the status of the foreign goods, while the goods obtained (produced) as the result of the processing operations for internal consumption (processed products, waste and scrap) shall obtain the status of foreign goods.

3. The customs procedure for processing for internal consumption shall be applied to the goods the list of which is determined by the legislation of the Member States.

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Article 189. Terms and Conditions for Placing the Goods under the Customs Procedure for Internal Consumption, and their Use in Accordance with this Customs Procedure

1. The terms and conditions for placing the goods under the customs procedure for processing for internal consumption shall be as follows:

1) availability of a document about terms and conditions of processing of the goods for internal consumption issued by an authorised authority of a Member State with the information defined in Article 193 of this Code;

2) ability of the customs authorities to identify the foreign goods placed under the customs procedure for processing for internal consumption, in their processed products,

3) in cases when the amounts of import customs duties calculated for the processed items as if they were placed under the customs procedure for release for internal consumption during their import to the customs territory of the Union, in view of the output rates for the processed products indicated in the document about the terms and conditions of processing of the goods for internal consumption, are below the amounts of import customs duties calculated for the goods to be placed under the customs procedure for processing for internal consumption, as if those goods were placed under the customs procedure for release for internal consumption, as of the date when the goods are placed under the customs procedure for processing for internal consumption;

4) impossibility to bring the processed products to their original condition using a cost-effective method;

5) payment of safeguard, anti-dumping and countervailing duties;

6) payment of taxes if no tax exemptions are granted;

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7) compliance with the trade remedies stipulated in the form that is different from safeguard, anti-dumping and countervailing duties and/or other duties stipulated in accordance with Article 50 of the Union Treaty;

8) compliance with prohibitions and restrictions in accordance with Article 7 of this Code.

2. The terms and conditions for using the goods in accordance with the customs procedure for processing for internal consumption shall be as follows:

1) compliance with the stipulated time period of the customs procedure for processing for internal consumption;

2) compliance with Article 191 of this Code when performing the operations with the goods placed under the customs procedure for processing for internal consumption;

3) storage of the goods placed under the customs procedure for processing for internal consumption by persons specified in the document about terms and conditions of processing of the goods for internal consumption, and the use of those goods for the performance of processing operations with the goods by those persons.

3. For the purposes of this Chapter, the identification by a customs authority of the foreign goods in their processed products shall mean the determination, in any way defined in Article 192 of this Code, that the goods placed under the customs procedure for processing for internal consumption were subjected to the processing of the goods for internal consumption for the purpose of obtaining their processed products.

Article 190. Time Period of the Customs Procedure for Processing for Internal Consumption

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1. The time period of the customs procedure for processing for internal consumption shall be determined on the basis of the time period of processing of the goods for internal consumption, as stipulated by the document about terms and conditions of processing of the goods for internal consumption.

2. The stipulated time period of the customs procedure for processing for internal consumption may be extended upon the application of a person submitted when the time period for processing of the goods for internal consumption is extended.

3. The legislation of the Member States may provide that the stipulated time period of the customs procedure for processing for internal consumption may be extended within 10 business days after its expiry, when extending the time period of processing of the goods for internal consumption. When extending the time period of the customs procedure for processing for internal consumption, as stipulated by a customs authority, after its expiry, this customs procedure shall be resumed on the date when this customs procedure was terminated.

Article 191. Processing Operations for Internal Consumption

1. Processing operations for internal consumption shall include:

1) processing of the goods;

2) manufacturing of the goods, including mounting, assembly, dismantling, and customisation.

2. Processing operations for internal consumption shall not include:

1) operations to ensure safety of the goods during their preparation for sale and transportation (shipment), including the packing, pre-packing and grading of the goods that prevent the goods from losing their characteristics;

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2) obtaining offspring, raising and feeding livestock, including poultry, fish, and raising of crustaceans and shellfish;

3) growing of trees and other plants;

4) copying and dissemination of information, audios and videos on any type of the media;

5) other operations determined by the Commission.

3. When performing the processing operations for internal consumption, the Union goods may be used.

Article 192. Identification of the Foreign Goods in their Processed Products

The following methods can be used to identify foreign goods in their processed products:

attachment by a declarant, person performing the operations, or by the customs officials, of the seals, stamps, digital other marks to the foreign goods;

detailed description, photographs, scale representation of the foreign goods;

comparison of pre-selected samples and/or specimens of the foreign goods and their processed products;

use of marking of the goods, including the marking with serial numbers;

other methods that can be used depending on the nature of the goods and performed processing operations for internal consumption, including by examination of the filed documents with detailed information about the use of the foreign goods in a technological process of processing operations for internal consumption, and about production technology for the processed

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products, and by conducting customs control during the performance of processing operations for internal consumption.

Article 193. Document on Terms and Conditions of Goods Processing for Internal Consumption

1. The document about terms and conditions of processing of the goods for internal consumption, issued by an authorised authority of a Member State, may be received by any person of a Member State, where this documents was issued, including a person performing the processing operations and a person not involved directly in those operations.

2. The document about terms and conditions of processing of the goods for internal consumption shall contain the following information:

1) about an issuing authorised authority of a Member State;

2) about a person this document was issued to;

3) about a person (persons) that will be directly involved in the processing operation for internal consumption;

4) about the foreign goods and their processed products (name, code in accordance with the Commodity Nomenclature of Foreign Economic Activity, quantity and value). The legislation of the Member States on customs regulation may provide for an opportunity to specify a code of the foreign goods and their processed products at the level of the heading of the Commodity Nomenclature of Foreign Economic Activity, and an opportunity not to specify value of the goods and their processed products;

5) about documents confirming the right to possess, use and/or dispose of the goods;

6) output of the processed products in quantitative terms and/or as percentage;

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7) about processing operations for internal consumption and modes of those operations;

8) about modes of identification of the foreign goods placed under the customs procedure for processing for internal consumption, in their processed products;

9) about waste and scrap (name, code in accordance with the Commodity Nomenclature of Foreign Economic Activity, quantity and value). The legislation of the Member States on customs regulation may provide for an opportunity to specify the code of waste and scrap in accordance with the Commodity Nomenclature of Foreign Economic Activity, and for an opportunity not to specify the value of that waste or scrap;

10) time period of processing of the goods for internal consumption;

11) about further potential commercial use of waste;

12) about the customs authority (customs authorities) where the goods are supposed to be placed under the customs procedure for processing for internal consumption, and this customs procedure is supposed to be completed.

13) about impossibility to bring the processed products to their original condition using a cost-effective method.

3. The time period of processing of the goods for internal consumption shall not exceed 1 year or a longer period determined by the Commission for certain categories of goods.

4. The time period of processing of the goods for internal consumption includes:

1) duration of manufacturing process of processing of the goods;

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2) time required to place the processed products under the customs procedure for release for internal consumption.

5. The time period of processing of the goods for internal consumption shall be calculated starting from the date when the goods were placed under the customs procedure for processing for internal consumption, and, if the goods are being declared by several consignments, from the date when the first consignment of the goods was placed under the customs procedure for processing for internal consumption.

6. The time period of processing of the goods for internal consumption may be extended within the limits specified in paragraph 3 of this Article.

7. The legislation of the Member States may provide for additional data to be specified in the document about terms and conditions of processing of the goods for internal consumption.

8. The form of the document about terms and conditions of processing of the goods for internal consumption, the procedure for its completion and procedure for issuing said document, amending (supplementing) the document, its revocation (cancellation) and/or resumption, shall be determined by the legislation of the Member States.

Article 194. Output Rates for Processed Products

1. The output rate for processed products shall mean the quantity and/or percentage of the processed products obtained as the result of processing operations for internal consumption in respect of a certain quantity of foreign goods.

2. In cases when the processing operations for internal consumption are performed with the goods, whose characteristics remain virtually unchanged in accordance with the established technical requirements, and result in

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obtaining of processed products of the same quality, the authorised authorities of the Member States may determine standard output rates for the processed products.

Article 195. Waste Produced as the Result of Processing Operations for Internal Consumption and Production Loss

1. Waste produced as the result of processing operations for internal consumption shall be placed under the customs procedures stipulated by this Code, except for the cases when that waste was recognised unfit for further commercial use, in accordance with the legislation of the Member States, or when the said waste shall be disposed of, neutralised, recycled, or destroyed in any other manner, in accordance with the legislation of the Member States.

2. When placed under the customs procedure of a declarant's choice, waste produced as the result of processing operations for internal consumption shall be regarded as the one imported into the customs territory of the Union as it is.

3. The waste specified in paragraph 1 of this Article shall not be placed under the customs procedures, shall have the status of the Union goods and shall not be regarded as the one placed under the customs control, from the date when it was recognised unfit for further commercial use, in accordance with the legislation of the Member States, or from the date when the customs authority received the documents confirming that the produced waste was disposed of, neutralised, recycled or destroyed in any other manner, or confirming their transfer for the said operations.

4. The foreign goods placed under the customs procedure for processing for internal consumption that were permanently lost as the result of processing operations for internal consumption and recognised by the

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customs authorities as production loss, shall not be placed under the customs procedures after the customs procedure for processing for internal consumption is completed.

Article 196. Scrap of the Foreign Goods Produced as the Result of Processing Operations for Internal Consumption

Scrap of the foreign goods produced as the result of processing operations for internal consumption in line with the output rates for processed products, shall be placed under the customs procedures in accordance with Article 197 of this Code.

Article 197. Completion, Suspension and Termination of the Customs Procedure for Processing for Internal Consumption

1. The customs procedure for processing for internal consumption may be completed before the time period of this procedure expires by placing the goods obtained (produced) as the result of processing operations for internal consumption (processed products, waste, except for the waste specified in paragraph 3 of Article 195 of this Code, and/or scrap), and/or the foreign goods placed under the customs procedure for processing for internal consumption and were not subjected to processing operations for internal consumption, under the customs procedure for release for internal consumption. The safeguard, anti-dumping, countervailing duties shall not be paid for the processed products, and the documents confirming the compliance with the trade remedies different from safeguard, anti-dumping, countervailing duties and/or other duties stipulated in accordance with Article 50 of the Union Treaty, are not required.

2. The customs procedure for processing for internal consumption may be completed before the expiration of this customs procedure by:

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1) placing the foreign goods placed under the customs procedure for processing for internal consumption and not subjected to the processing operations for internal consumption, waste, except for the waste specified in paragraph 3 of Article 195 of this Code, and/or scrap produced as the result of the processing operations for internal consumption, under a different customs procedure applicable to the foreign goods, under the terms and conditions stipulated by this Code, except for the customs procedure for transit;

2) recognition by the customs authorities, in accordance with the legislation of the Member States on customs regulation, of the destruction and/or permanent loss as the result of an accident or force majeure, or of the permanent loss as the result of natural wear under normal conditions of transportation (shipment) and/or storage, of the goods obtained (produced) as the result of processing operations for internal consumption (processed products, waste, and/or scrap), and/or of the foreign goods placed under the customs procedure for processing for internal consumption and not subjected to the processing operations for internal consumption;

3) recognition, in accordance with the legislation of the Member States, of the waste produced as the result of the processing operations for internal consumption unfit for further commercial use, or by presentation to the customs authority of the documents confirming that produced waste was disposed of, neutralised, recycled or destroyed in any other manner, or confirming its transfer for the said operations;

4) recognition by the customs authorities of a portion of the foreign goods placed under the customs procedure for internal consumption as a production loss;

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5) occurrence of the circumstances determined by the Commission and/or legislation of the Member States on customs regulation, before the occurrence of which the goods were under the customs control.

3. The customs procedure for processing for internal consumption may be suspended before the expiration of that customs procedure in cases when the goods that were placed under the customs procedure for processing for internal consumption, and/or their processed products, are placed under the customs procedure for customs warehouse.

4. The customs procedure for processing for internal consumption shall be terminated upon the expiration of this customs procedure.

Article 198. Commencement and Desistance of the Obligation for Payment of Import Customs Duties, Taxes, and Safeguard, Anti-Dumping, Countervailing Duties for the Goods to be Placed (Placed) under the Customs Procedure for Processing for Internal Consumption, Time Period of Their Payment, and Their Calculation

1. The obligation of a declarant to pay customs duties, taxes, and safeguard, anti-dumping, countervailing duties for the goods placed under the customs procedure for processing for internal consumption shall commence from the date when the customs authority registered a declaration for goods, and for the goods declared for release before the submission of declaration for goods the same obligation of a person, who submitted a statement of release of goods before the submission of declaration for goods, shall commence from the date when the customs authority registered a statement of release of goods before the submission of declaration for goods.

2. The obligation of a declarant to pay import customs duties, taxes for the goods to be placed (placed) under the customs procedure for processing

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for internal consumption shall desist upon the occurrence of the following circumstances:

1) completion of the customs procedure for processing for internal consumption in accordance with paragraph 1 and subparagraphs 1 and 3 to 5 of paragraph 2 of Article 197 of this Code, and after the occurrence of the circumstances specified in subparagraphs 1 and 2 of paragraph 6 of this Article;

2) placement of the goods, for which the customs procedure for processing for internal consumption was terminated, and/or of the goods, which were obtained (produced) as the result of processing operations for internal consumption during this terminated customs procedure, under temporary storage in accordance with paragraph 6 of Article 129 of this Code;

3) placement of the goods, for which the customs procedure for processing for internal consumption was terminated, and/or of the goods, which were obtained (produced) as the result of processing operations for internal consumption during this terminated customs procedure, under the customs procedures in accordance with paragraph 7 of Article 129 of this Code;

4) fulfilment of the obligation for payment of import customs duties and/or their recovery in the amounts calculated and payable in accordance with paragraph 7 of this Article;

5) recognition by the customs authority, in accordance with the legislation of the Member States on customs regulation, of the destruction and/or permanent loss of the foreign goods placed under the customs procedure for processing within the customs territory, and/or of the goods obtained (produced) as the result of processing operations within the customs

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territory, as the result of an accident or force majeure, of the permanent loss of those goods as the result of natural wear under normal conditions of transportation (shipment) and/or storage, except for the cases when the payment of import customs duties for those goods became due before the destruction or permanent loss, in accordance with this Code;

6) refusal to release the goods in accordance with the customs procedure for processing outside the customs territory, in respect of the obligation for payment of import customs duties, which commenced during the registration of declaration for goods or statement of release of goods before the submission of declaration for goods;

7) revocation of a declaration for goods in accordance with Article 113 of this Code and/or cancellation of release of the goods in accordance with paragraph 4 of Article 118 of this Code in respect of the obligation for payment of import customs duties that commenced upon the registration of declaration for goods;

8) confiscation or turning of the goods into the property (income) of a Member State in accordance with the legislation of that Member State;

9) detention of the goods by the customs authority in accordance with Chapter 51 of this Code;

10) placement of the goods that were withdrawn or arrested during investigation into a reported crime, during the criminal proceedings, or administrative proceedings (administrative process), and in whose respect a decision on their return was taken, in temporary storage or under one of the customs procedures, unless those goods were released earlier.

3. The obligation of a declarant to pay taxes, and safeguard, anti-dumping, countervailing duties for the goods to be placed under the customs procedure for processing for internal consumption shall desist upon the

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occurrence of the following circumstances, unless otherwise is stipulated by paragraph 4 of this Article:

1) fulfilment of the obligation for payment of taxes, and safeguard, anti-dumping, countervailing duties and/or their recovery in the amounts calculated and payable in accordance with paragraph 13 of this Article.

2) recognition by the customs authority, in accordance with the legislation of the Member States on customs regulation, of the destruction and/or permanent loss as the result of an accident or force majeure, or of the permanent loss as the result of natural wear under normal conditions of transportation (shipment) and/or storage, of the foreign goods placed under the customs procedure for processing within the customs territory, except for the cases when the payment of taxes, and safeguard, anti-dumping, countervailing duties for those goods became due before the destruction or permanent loss, in accordance with this Code;

3) refusal to release goods in accordance with the customs procedure for processing for internal consumption, in respect of the obligation for payment of duties, taxes, and safeguard, anti-dumping, countervailing duties, which commenced during the registration of declaration for goods or statement of release of goods before the submission of declaration for goods;

4) revocation of a declaration for goods in accordance with Article 113 of this Code and/or cancellation of release of the goods in accordance with paragraph 4 of Article 118 of this Code in respect of the obligation for payment of taxes, and safeguard, anti-dumping, countervailing duties, which commenced during the registration of declaration for goods;

5) confiscation or turning of the goods into the property (income) of a Member State in accordance with the legislation of that Member State;

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6) detention of the goods by the customs authority in accordance with Chapter 51 of this Code;

7) placement of the goods that were withdrawn or arrested during investigation into a reported crime, during the criminal proceedings, or administrative proceedings (administrative process), and in whose respect a decision on their return was taken, in temporary storage or under one of the customs procedures, unless those goods were released earlier.

4. The obligation for payment of taxes, and safeguard, anti-dumping, countervailing duties for the goods that were placed under the customs procedure for processing for internal consumption and that were released before the submission of declaration for goods, shall commence with a declarant upon the occurrence of the following circumstances:

1) fulfilment of the obligation for payment of taxes, and safeguard, anti-dumping, countervailing duties, and presentation by the customs authority of an electronic document, or application by the customs authority of the relevant marks specified in paragraph 17 of Article 120 of this Code;

2) confiscation or turning of the goods into the property (income) of a Member State in accordance with the legislation of that Member State.

5. The obligation to pay import customs duties for the goods placed under the customs procedure for processing for internal consumption shall be fulfilled upon the occurrence of the circumstances specified in paragraph 6 of this Article.

6. Upon the occurrence of the following circumstances, the time period for paying import customs duties, taxes shall be:

1) in case of transfer of the foreign goods before the completion of the customs procedure for processing for internal consumption to a person (persons) not specified in the document about terms and conditions of

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processing of the goods for internal consumption - on the date of such transfer, and if this date was not established - on the date when the goods were placed under the customs procedure for processing for internal consumption;

2) in case of loss of the goods obtained (produced) as the result of processing operations for internal consumption and/or of the foreign goods placed under the customs procedure for processing for internal consumption, before the customs procedure for processing for internal consumption was completed, except for the cases of destruction and/or permanent loss as the result of an accident or force majeure, or in case of permanent loss as the result of natural wear under normal conditions of transportation (shipment) and/or storage - the date of such loss, or, if this date was not established - the date when the goods were placed under the customs procedure for processing for internal consumption;

3) in cases when the customs procedure for processing for internal consumption was not completed in accordance with Article 197 of this Code - the expiration date of the customs procedure for processing for internal consumption, as determined by the customs authority.

7. Upon the occurrence of the circumstances specified in paragraph 6 of this Article, the import customs duties shall be paidas if the goods under the customs procedure for processing for internal consumption were placed under the customs procedure for release for internal consumption without any tariff preferences and import customs duties exemptions.

The rates of import customs duties applicable as of the date of registration by the customs authority of declaration for goods that was submitted for placing the goods under the customs procedure for processing for internal consumption, and for the goods that were released before the

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submission of declaration for goods - as of the date when the customs authority registered a statement of release of goods before the submission of declaration for goods, shall be used to calculate the import customs duties.

8. Interest shall be charged on the amounts of import customs duties payable (recovered) in accordance with paragraph 7 of this Article, as if payment of the said amounts was deferred from the date when the goods were placed under the customs procedure for processing for internal consumption until the date when the payment term of import customs duties expired. The said interest shall be charged and paid in accordance with Article 60 of this Code.

In cases when the customs procedure for processing for internal consumption was suspended in accordance with paragraph 3 of Article 197 of this Code, interest under this paragraph shall not be charged and paid for the period when the customs procedure was suspended.

9. In cases when the customs procedure for processing for internal consumption was completed, or when the goods that were placed under the customs procedure for processing for internal consumption and/or the goods obtained (produced) as the result of processing operations for internal consumption were placed in temporary storage in accordance with paragraph 6 of Article 129 of this Code, or when those goods were placed in accordance with paragraph 7 of Article 129 of this Code under the customs procedures stipulated by this Code, or when those goods were detained by the customs authorities in accordance with Chapter 51 of this Code, after the obligation for payment of the import customs duties was fulfilled and/or these amounts were recovered (in part or in full), the amounts of import customs duties paid and/or recovered in accordance with this Article shall be refunded (offset) in accordance with Chapter 10 of this Code.

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10. The obligation for payment of taxes, and safeguard, anti-dumping, countervailing duties for the goods placed under the customs procedure for processing for internal consumption, except for the goods declared for release before the submission of declaration for goods, shall be fulfilled (taxes, and safeguard, anti-dumping, countervailing duties shall be paid) before the goods are released under the customs procedure for processing for internal consumption.

11. The obligation for payment of taxes, and safeguard, anti-dumping, countervailing duties for the goods that were placed under the customs procedure for processing for internal consumption and that were released before the submission of declaration for goods, and in respect of which declaration for goods was submitted within the time period specified in paragraph 16 of Article 120 of this Code, and for the goods of which a declarant is an authorised economic operator - within the time period specified in paragraph 4 of Article 441 of this Code, shall be fulfilled (taxes, and safeguard, anti-dumping, countervailing duties shall be paid) before the submission of declaration for goods.

12. The time period for paying taxes, and safeguard, anti-dumping, countervailing duties for the goods that were placed under the customs procedure for processing for internal consumption and that were released before the submission of declaration for goods, and in respect of which declaration for goods was submitted after the expiration of the time period specified in paragraph 16 of Article 120 of this Code, and for the goods of which a declarant is an authorised economic operator - before the expiration of the time period specified in paragraph 4 of Article 441 of this Code, shall be the last date of the time period specified in paragraph 16 of Article 120 of this Code, and for the goods whose declarant is an authorised economic

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operators it shall be the last date of the time period specified in paragraph 4 of Article 441 of this Code.

13. Taxes, and safeguard, anti-dumping, countervailing duties for the goods specified in paragraphs 10 and 11 of this Article shall be paid in the amounts calculated in declaration for goods in view of the features stipulated by Chapter 12 of this Code, in accordance with this Code.

14. The basis for calculating taxes, and safeguard, anti-dumping, countervailing duties payable in respect of the goods specified in paragraph 12 of this Article shall be determined based on the data indicated in the statement of release of goods and in the documents attached to such statement.

In cases when codes of the goods under the Commodity Nomenclature of Foreign Economic Activity fall within a grouping of codes with less than 10 digits:

the highest rate of value added tax, the highest rate of excises (excise tax or excise fee) applicable to the goods of this grouping, in respect of which the highest rate of customs duties was determined, shall be used to calculate taxes;

the highest rate of safeguard, anti-dumping, countervailing duties applicable to the goods of this grouping, in view of the fifth indent of this paragraph, shall be used to calculate safeguard, anti-dumping, countervailing duties.

Safeguard, anti-dumping and countervailing duties shall be calculated based on the origin of goods, as confirmed in accordance with Chapter 4 of this Code, and/or other data required to determine the said duties. In cases when the origin of the goods and/or other data required to determine the duties is not confirmed, safeguard, anti-dumping, countervailing duties shall

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be calculated on the basis of the highest rates of safeguard, anti-dumping, countervailing duties stipulated for the goods of the same code of the Commodity Nomenclature of Foreign Economic Activity, provided that the goods were classified under a 10-digit code, or for the goods that fall within a grouping provided that the codes of the goods fall within a grouping of codes with less than 10 digits in accordance with the Commodity Nomenclature of Foreign Economic Activity.

In cases when declaration for goods was submitted later for the goods specified in paragraph 12 of this Article, taxes, and safeguard, anti-dumping, countervailing duties shall be paid in the amounts calculated in declaration for goods on the basis of data stated in declaration for goods, in accordance with this Code. The amounts of taxes, and safeguard, anti-dumping, countervailing duties paid and/or recovered in excess shall be refunded (offset) in accordance with Chapter 10 and Article 76 of this Code.

Article 199. Features of Calculation and Payment of the Import Customs Duties, Taxes, and Safeguard, Anti-Dumping, Countervailing Duties for Processed Products during their Placement under the Customs Procedure for Release for Internal Consumption

1. When placing the processed products under the customs procedure for release for internal consumption, the import customs duties for the processed products shall be calculated and paid in accordance with Article 136 of this Code.

2. When placing the processed products under the customs procedure for release for internal consumption, the obligation for payment of taxes, and safeguard, anti-dumping, countervailing duties shall not commence with a declarant.

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Article 200. Features of Payment of Taxes, and Safeguard, Anti-Dumping, Countervailing Duties for the Foreign Goods that Were not Subjected to Processing Operations, Scrap and Waste Produced as the Result of Processing Operations for Internal Consumption, during their Placement under the Customs Procedure for Release for Internal Consumption

In cases when the foreign goods that were not subjected to processing operations, scrap and waste produced as the result of processing operations for internal consumption are placed under customs procedure for release for internal consumption, the obligation for payment of taxes, and safeguard, anti-dumping, countervailing duties shall not commence with a declarant.

Chapter 27
Customs Procedure for the Free Customs Zone

Article 201. Content and Application of the Customs Procedure for the Free Customs Zone

1. The customs procedure for the free customs zone is a customs procedure applied to the foreign goods and Union goods, under which the said goods are placed or used in the territory of the FEZ or its part, without paying customs duties, taxes, and safeguard, anti-dumping, countervailing duties, provided that the terms and conditions of placement of the said goods under this customs procedure are complied with and that the said goods are used in accordance with this customs procedure.

2. The goods intended to be placed and/or used by residents (members, persons) of the FEZ within the territory of the FEZ in order for the residents (members, persons) of the FEZ to pursue their business and other activities under the agreement (contract) on activities within the territory of the FEZ

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(agreement on terms and conditions of business activities in the FEZ, investment policy statement, business program), shall be placed under the customs procedure for the free customs zone, unless otherwise stipulated by the legislation of a Member State in respect of the goods placed under the customs procedure for the free customs zone for placement and/or use within the territory of certain FEZs available in that Member State.

3. The goods specified in paragraph 2 of this Article that are the Union goods, except for the goods imported for the placement and/or use within the territory of port or logistics FEZ, shall be placed under the customs procedure for the free customs zone of the choice of a resident (member, person) of the FEZ, unless the legislation of the Member State where the FEZ is created does not require the mandatory placement of those Union goods under the customs procedure for the free customs zone.

4. The goods intended for the placement within the territory of the port FEZ or logistics FEZ by persons that are not residents (members, persons) of the port FEZ or logistics FEZ and that have signed an agreement with residents (members, persons) of the port FEZ or logistics FEZ concerning the warehousing (storage) of the goods, loading (unloading) of the goods, other cargo operations related to the storage, and concerning the safekeeping of the goods and preparation of the goods for the transportation (shipment), including splitting up a consignment, forming shipments, grading, packing, re-packing, labelling (hereinafter in this Chapter referred to as “the Service Agreement”), provided that the operations performed during the said services do not affect the characteristics of the goods resulting in the change of their codes under the Commodity Nomenclature of Foreign Economic Activity, shall be placed under the customs procedure for the free customs zone.

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5. The Union goods that are within the territory of the FEZ and are not placed under the customs procedure for the free customs zone may be subjected to any operations, including those stipulated by paragraph 1 of Article 205 of this Code.

6. The vehicles used to carry cargo, passengers and/or baggage within the territory of the FEZ, and/or to carry goods from the territory of that FEZ, and supplies carried by those vehicles, shall not be placed under the customs procedure for the free customs zone.

7. The foreign goods placed under the customs procedure for the free customs zone shall retain the status of the foreign goods, while the Union goods placed under the customs procedure for the free customs zone shall retain the status of the Union goods.

8. The goods that were produced (obtained) from the Union goods placed under the customs procedure for the free customs zone, and the goods that were produced (obtained) from the Union goods placed under the customs procedure for the free customs zone and from the Union goods that were not placed under the customs procedure for the free customs zone, shall obtain the status of the Union goods.

9. The goods that were produced (obtained) from the foreign goods placed under the customs procedure for the free customs zone, and the goods that were produced (obtained) from the foreign goods placed under the customs procedure for the free customs zone and from the Union goods (hereinafter in this Chapter referred to as the “goods that were produced (obtained) from the foreign goods placed under the customs procedure for the free customs zone”) shall obtain the status of the foreign goods in view of the second indent of this paragraph.

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In cases when the goods that were produced (obtained) from the foreign goods placed under the customs procedure for the free customs zone are exported from the customs territory of the Union, those goods shall obtain a status in accordance with Article 210 of this Code.

10. In cases when the customs authority is not able to identify the goods that are within the territory of special economic zone as the goods that have been within the territory of the FEZ before its establishment, or as the goods that were imported to the FEZ or that were produced (obtained) within the territory of the FEZ, those goods shall be regarded as the Union goods for the purpose of their exporting from the territory of the FEZ outside the customs territory of the Union, and shall be regarded as the foreign goods imported into the customs territory of the Union for other purposes.

11. When the goods that are specified in paragraph 10 of this Article and that were earlier exported from the territory of the FEZ outside the customs territory of the Union are imported into the customs territory of the Union, the customs procedure for re-importation shall not be applied to those goods.

12. The foreign goods that fall within the trade remedies and that were placed under the customs procedure for the free customs zone shall be identified in the goods that were produced (obtained) from the foreign goods placed under the customs procedure for the free customs zone, in order to export those goods from the territory of the FEZ to the rest of the customs territory of the Union.

In cases when the foreign goods that fall within the trade remedies and that were placed under the customs procedure for the free customs zone were used to produce the goods that were produced (obtained) from the foreign goods placed under the customs procedure for the free customs zone, but that

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cannot be identified in those goods, the goods that were produced (obtained) from those foreign goods placed under the customs procedure for the free customs zone shall be exported from the customs territory of the Union.

13. The Commission shall have the right to determine the list and/or categories of goods that shall not be placed under the customs procedure for the free customs zone.

The legislation of the Member States may stipulate the list and/or categories of goods that shall not be placed under the customs procedure for the free customs zone in the FEZ established (to be established) within the territories of those States.

14. Parts, assemblies, and machinery that can be identified by the customs authority as the ones found in the goods that were placed under the customs procedure for the free customs zone shall be regarded as the ones placed under the customs procedure for the free customs zone for the purpose of their exportation from the territory of the FEZ, and the provisions of this Code shall be applied to them.

15. The legislation of a Member State may stipulate that paragraph 3 of Article 205, subparagraphs 1 and 2 of paragraph 1 of Article 207 of this Code shall not be applied to the FEZ, the borders of which match, in full or in part, the areas of the customs borders of the Union created within the territory of the said Member State.

Article 202. Terms and Conditions for Placing the Goods under the Customs Procedure for the Free Customs Zone, and their Use in Accordance with this Customs Procedure

1. Terms and conditions for placing the goods under the customs procedure for the free customs zone shall be as follows:

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1) products intended to be placed and/or used by residents (members, persons) of the FEZ within the territory of the FEZ in order for the residents (members, persons) of the FEZ to pursue their business and other activities under the agreement (contract) on activities within the territory of the FEZ (agreement on terms and conditions of business activities in the FEZ, investment policy statement, business program), unless otherwise stipulated by the legislation of a Member State in accordance with paragraph 2 of Article 201 of this Code with regard to the placement and/or use within the territories of certain FEZs created within the said Member State;

2) goods intended to be placed within the territory of the port FEZ or logistics FEZ by persons who are not residents (members, persons) of the port FEZ or logistics FEZ and who have signed a service agreement with residents (members, persons) of the port FEZ or logistics FEZ, provided that the operations performed with the goods during the said services do not affect the characteristics of the goods resulting in the change of their codes under the Commodity Nomenclature of Foreign Economic Activity;

3) compliance with prohibitions and restrictions related to the foreign goods in accordance with Article 7 of this Code.

2. Persons who are the residents (members, persons) of the FEZ where the goods will be placed, and in certain cases stipulated by paragraphs 3 and 4 of this Article other persons specified in paragraph 3 of this Article or determined by the Commission in accordance with paragraph 4 of this Article, may be declarants for the goods to be placed under the customs procedure for the free customs zone.

3. The persons specified in subparagraph 1 of paragraph 1 and in the third indent of subparagraph 2 of paragraph 1 of Article 83 of this Code may be declarants for the goods specified in subparagraph 2 of paragraph 1 of this

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Article that are imported into the territory of the port FEZ or logistics FEZ, or exported from the territory of the port FEZ or logistics FEZ to the rest of the customs territory of the Union or outside thereof, on the bases of a service agreement.

4. The Commission shall have the right to determine persons of the Member States who are not residents (members, persons) of the FEZ, and cases when the said persons may be declarants for the goods to be placed under the customs procedure for the free customs zone.

5. The terms and conditions for using the goods in accordance with the customs procedure for the free customs zone shall be as follows:

1) placement and being of the goods that were placed under the customs procedure for the free customs zone in the territory of the FEZ during the time period of operations of the FEZ, and during the time period of application of the customs procedure for the free customs zone, by a person that is the resident (member, person) of the FEZ, in view of paragraph 4 of Article 205 of this Code;

2) use of the goods that were placed under the customs procedure for the free customs zone within the territory of the FEZ in accordance with:

the agreement (contract) on activities within the territory of the FEZ (agreement on terms and conditions of business activities in the FEZ, investment policy statement, business program), or with purposes stipulated by the legislation of a Member State in accordance with paragraph 2 of Article 201 of this Code;

service agreement signed between a person that is not the resident (member, person) of the port FEZ or logistics FEZ, and a resident (member, person) of the port FEZ or logistics FEZ, provided that the goods were placed

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under the customs procedure for the free customs zone within the territory of the port FEZ or logistics FEZ for those services;

3) placement and use of the goods that were placed under the customs procedure for the free customs zone within the territory of the FEZ by:

declarant for those goods or other persons stipulated by this Code or by the legislation of the Member States, in accordance with this Code;

resident (member, person) of the port FEZ or logistics FEZ, provided that he stores the goods under a service agreement and is not a declarant for those goods;

4) operations performed with the goods that are placed under the customs procedure for the free customs zone in accordance with Article 205 of this Code.

6. In cases when the FEZ stops functioning, or when it is decided not to apply the customs procedure for the free customs zone within the territory of the FEZ, or when a person no longer has the status of a resident (member, person) of the FEZ, terms and conditions of the use of the goods in accordance with the customs procedure for the free customs zone, as stipulated by paragraph 5 of this Article, shall be complied with before this customs procedure is completed or terminated in accordance with paragraphs 3 and 4 of Article 207 of this Code.

7. In cases when a resident (member, person) of the port FEZ or logistics FEZ ensures safekeeping of the goods, for which he is not a declarant, under a service agreement, that person shall comply with terms and conditions of the use of the goods in accordance with the customs procedure for the free customs zone.

Article 203. Territory of the FEZ and Customs Operations Performed within the Territory of the FEZ

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1. The territory of the FEZ is a customs control zone.

The legislation of a Member State may stipulate that the territories of certain special economic zones created in that Member State are not the customs control zones.

2. The territory of the FEZ shall have the facilities to perform customs control.

The requirements for the facilities in the territory of the FEZ, including the requirement to fence the perimeter of that territory and equip it with video surveillance system, shall be determined in accordance with the legislation of the Member States.

The access control arrangements in the territory of the FEZ, including the procedure for persons to access this territory, shall be ensured in accordance with the legislation of the Member States.

3. The customs procedures with the goods that are placed within the territory of the FEZ shall be performed in accordance with this Code in view of the features stipulated by this Article.

4. The goods shall be imported into the territory of the FEZ, except for the port FEZ and logistics FEZ, upon the notification of the customs authority of such imports, and the goods shall be exported from the territory of the FEZ upon the authorisation of the customs authority.

The goods shall be imported into the territory of the port FEZ or logistics FEZ upon the authorisation of the customs authority.

The legislation of the Member States on customs regulation may stipulate the procedure for the submission of the said notifications and issuing of the said authorisations, as well as the form of the said notifications and authorisations.

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In cases when the goods, which are placed under the customs procedure for exportation, customs procedure for re-exportation, customs procedure for processing outside the customs territory, customs procedure for temporary exportation, special customs procedure, are moved from the territory of the port FEZ or logistics FEZ, resident (member, person) of the port FEZ or logistics FEZ shall present to the customs authority the transportation (shipment) documents confirming that the unloading point (port, airport) is the place located outside the customs territory of the Union.

The legislation of the Member States on customs regulation may stipulate the procedure for importing the goods into the territory of the FEZ and exporting the goods from the territory of the FEZ that is different from the one stipulated by this paragraph.

5. When the goods that are not subject to the customs declaring in accordance with paragraph 4 of Article 204 of this Code are imported into the territory of port special economic zone or logistics special economic zone, only the customs operations related to the entry of goods into the customs territory of the Union, as stipulated by paragraphs 1 to 5 of Article 88 of this Code, shall be performed.

6. The customs authorities shall have the right to identify the goods imported into the territory of the FEZ. The procedure for identification by the customs authority of the goods imported into the territory of the FEZ shall be determined in accordance with the legislation of the Member States on customs regulation.

7. A declarant shall keep the records of the goods placed under the customs procedure for the free customs zone and of the goods that were produced (obtained) from the goods placed under the customs for free

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customs zone, and shall present the reports about those goods to the customs authority of the Member State where the FEZ was established.

Any changes to the goods placed under the customs procedure for the free customs zone shall be stated in the records.

The procedure for keeping records of the goods placed under the customs procedure for the free customs zone and of the goods that were produced (obtained) from the goods placed under the customs procedure for the free customs zone, and the procedure for presenting reports about those goods to the customs authority shall be determined in accordance with the legislation of the Member States on customs regulation.

Article 204. Features of Placement of the Goods Imported into the Territory of the Port FEZ or Logistics FEZ under the Customs Procedure for the Free Customs Zone

1. The goods that were imported into the territory of the port FEZ or logistics FEZ shall be regarded as the ones placed under the customs procedure for the free customs zone from the date when they were imported into the territory of the port FEZ or logistics FEZ, except for the goods that are not subject to the placement under the customs procedure for the free customs zone in accordance with paragraph 3 of this Article.

2. The provisions of paragraph 1 of this Article shall not apply to international postal items and to the goods carried in international postal items, that were imported to the territory of the port FEZ or logistics FEZ. The customs operations with the said international postal items and with the goods carried in international postal items shall be performed at the place (agency) of international postal communication located within the territory of the port FEZ or logistics FEZ, in accordance with this Code.

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3. The following shall not be placed under the customs procedure for the free customs zone:

1) vehicles for international transportation that are imported into the territory of the port FEZ or logistics FEZ, or that are exported from the territory of the port FEZ or logistics FEZ, due to international carriage of the goods by those vehicles, and vehicles that are imported into the territory of the port FEZ or logistics FEZ, or that are exported from the territory of the port FEZ or logistics FEZ, that carry the goods within the customs territory of the Union without leaving that territory;

2) Union goods that are imported into the territory of the port FEZ or that are exported from the territory of the port FEZ to the rest of the customs territory of the Union by administrative authority of sea port, river port, or airport, or by persons that are not residents (members, persons) of the FEZ and that ensure safety of ship traffic, safety of flights by aircraft, safe use of infrastructure facilities of sea port, river port, or airport, or perform other functions related to the activities in sea port, river port, or airport;

3) Union goods that are imported into the territory of the port FEZ or logistics FEZ or that are exported from the territory of the port FEZ or logistics FEZ to the rest of the customs territory of the Union by the administrative authority of the port FEZ or logistics FEZ, and related to the functioning of those FEZs;

4) goods that are imported into the territory of the port FEZ or logistics FEZ and that were placed outside of that territory under the customs procedure for processing outside of customs territory, customs procedure for temporary exportation, customs procedure for re-exportation, special customs procedure, before being imported;

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5) goods that are imported into the territory of the port FEZ or logistics FEZ and that are placed outside of that territory under the customs procedure for exportation or customs procedure for transit, before being imported, and in the cases stipulated by the legislation of the Member States;

6) fishing vessels that are imported into the territory of the port FEZ and exported from the territory of the port FEZ due to unloading by those vessels of hauls of biological water resources, fish and/or other products produced from the biological water resources on those vessels, and/or for the purpose of loading of the supply goods on board of those vessels;

7) supplies that are carried by vehicles specified in subparagraphs 1 and 6 of this paragraph.

4. The goods that were imported into the territory of the port FEZ or logistics FEZ shall not be subjected to customs declaring, except for the cases stipulated by the second indent of this paragraph by the legislation of the Member States on customs regulation, in accordance with the third indent of this paragraph.

The goods that were imported by residents (members, persons) of the FEZ for construction, overhaul of infrastructure facilities of sea port, river port, or airport located within the territory of the port FEZ, of infrastructure facilities of logistics FEZ, shall be subjected to the customs declaring.

The legislation of the Member States on customs regulation may stipulate other cases when the goods that were imported into the territory of the port FEZ or logistics FEZ shall be subjected to the customs declaring, and stipulate the time period of the submission of customs declaration for goods subject to the customs declaring.

Article 205. Actions in Respect of the Goods Placed under the Customs Procedure for the Free Customs Zone, and in Respect of

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the Goods that Were Produced (Obtained) from the Goods Placed under the Customs Procedure for Free Customs Zone

1. The goods that were placed under the customs procedure for the free customs zone, and/or the goods that were produced (obtained) from the goods placed under the customs procedure for the free customs zone, may be subjected to any operations within the territory of the FEZ, including:

1) storage;

2) loading (unloading) of the goods and other cargo operations related to the storage;

3) operations required to ensure safety of the goods, and regular operations related to preparation of the goods for the transportation (shipment), including splitting up a consignment, forming shipments, grading, packing, re-packing, labelling, improvement of marketability of the goods;

4) processing of the goods, production of the goods (including assembly, disassembly, mounting, fitting), repair or maintenance of the goods, including the ones when the foreign goods placed under the customs procedure for the free customs zone are involved in the production (obtaining) of the goods or facilitate it, even though those foreign goods are spent (used), in full or in part, during the production (obtaining) of the goods, and/or are not contained in the goods that were produced (obtained) from the goods placed under the customs procedure for the free customs zone (hereinafter in this Chapter referred to as “the operations on processing of the goods placed under the customs procedure for the free customs zone”). The foreign goods that were involved in the production (obtaining) of the goods during operations on processing of the goods placed under the customs

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procedure for the free customs zone, or facilitated it, shall not include the goods that are supplementary to a technical process, such as equipment, machinery, devices;

5) consumption of the goods is different from spending (use) of the goods during operation on processing of the goods placed under the customs procedure for the free customs zone, as specified in subparagraph 4 of this paragraph, in cases determined by the Commission;

6) taking samples and/or specimens of the goods in accordance with Article 17 of this Code.

2. Full or partial consumption of the goods, including the spending (use) during the production (obtaining) of the goods, development of property within the territory of the FEZ, organisation of production processes, maintenance and use of the equipment, machinery and assemblies used within the territory of the FEZ, shall be stated in the reports presented to the customs authority in accordance with paragraph 7 of Article 203 of this Code.

3. The goods that were placed under the customs procedure for the free customs zone, and/or the goods that were produced (obtained) from the goods placed under the customs procedure for the free customs zone, may be subjected to any operations specified in paragraph 1 of this Article, provided that those operations are in line with terms and conditions of agreement (contract) on activities within the territory of the FEZ (agreement about terms and conditions of activities in the FEZ, investment policy statement, business program).

4. The goods that were placed under the customs procedure for the free customs zone, and/or the goods that were produced (obtained) from the goods placed under the customs procedure for the free customs zone, may be

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exported from the territory of the FEZ without the customs procedure for the free customs zone being completed, upon the permission of the customs authority, in the following cases:

1) the said goods that are the equipment or other fixed production-related assets commissioned and used by resident (member, person) of the FEZ, or are the parts of the said fixed production-related assets, are exported to the rest of the customs territory of the Union for their repair (except for overhaul, upgrade), maintenance or other operations required to maintain those goods in proper (working) condition;

2) the said goods are exported to the rest of the customs territory of the Union for their technical testing, examination, evaluation, inspection, including the ones prescribed by the production process, and for their demonstration as specimens;

3) the said goods are exported to the rest of the customs territory of a Member State where the FEZ was created for performing the customs operations related to the completion of the customs procedure for the free customs zone in the customs authority that is authorised by the customs legislation of the Member State to perform customs operations with this kind of goods;

4) the said goods were exported to the rest of the territory of a Member State where the FEZ was created to meet own production and technical needs. The terms and conditions, under which the said goods may be exported from the territory of the FEZ in this case, and the part of the territory of a Member State where the goods may be exported, shall be determined by the Commission;

5) the said goods are exported to the rest of the customs territory of the Union for operations on processing of the goods, production of the goods, including assembly, mounting, fitting and other operations, as determined by

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the Commission, provided that the territory of that FEZ offers no conditions and facilities to perform this kind of operations. The cases and conditions when the said goods may be exported from the territory of the FEZ shall be determined by the Commission.

5. The goods specified in subparagraphs 1, 2, 4 and 5 of paragraph 4 of this Article shall be re-imported into the territory of the FEZ before the expiration of the time period that was determined by the customs authority on the basis of purpose and circumstances of this kind of operations. The time period determined by the customs authority may be extended upon a well-reasoned application of resident (member, person) of the FEZ.

The customs procedure for the free customs zone shall be completed in respect of the goods specified in subparagraph 3 of paragraph 4 of this Article before the expiration of the time period that was determined by the customs authority. The time period determined by the customs authority may be extended upon a well-reasoned application of resident (member, person) of the FEZ.

6. The procedure for authorisation by the customs authority, as specified in paragraph 4 of this Article, shall be determined in accordance with the legislation of the Member States on customs regulation.

7. The goods or part of the goods that were placed under the customs procedure for the free customs zone, and/or the goods that were produced (obtained) from the goods placed under the customs procedure for the free customs zone, may be subjected, within the territory of the FEZ, to transactions involving the transfer of the rights to possess, use and/or dispose of those goods. In this case the customs procedure for the free customs zone shall be completed in accordance with the procedure stipulated by this Code, except for the cases when those goods may be transferred without the

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customs procedure for the free customs zone being completed, in accordance with paragraphs 8, 10 and 11 of this Article.

8. The goods that were placed under the customs procedure for the free customs zone, and/or the goods that were produced (obtained) from the goods placed under the customs procedure for the free customs zone, may be transferred for possession and/or use without the customs procedure for the free customs zone being completed to:

1) contractor (subcontractor) or other person, including the one that is not a resident (member, person) of the FEZ, for contractor's construction and/or mounting within the territory of the FEZ;

2) carrier for their carriage;

3) persons that will perform the repair (except for overhaul, upgrade), maintenance and/or other operations required to maintain those goods in proper (working) condition;

4) persons that will perform technical testing, examination, evaluation, inspection of those goods as prescribed by the production process, and their demonstration as specimens;

5) persons that will perform operations stipulated by subparagraph 2 of paragraph 1 of this Article within the territory of the port FEZ or logistics FEZ, and in cases stipulated by the legislation of the Member States also within the territories of the FEZs that are not the port FEZs or logistics FEZs;

6) persons that will perform operations with the goods exported from the territory of the FEZ in cases stipulated by subparagraphs 1, 2, 4 and 5 of paragraph 4 of this Article.

9. The transfer of the goods for possession and/or use to the persons specified in paragraph 8 of this Article shall not exempt a declarant of the goods placed under the customs procedure for the free customs zone from the

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obligation to comply with the terms and conditions of the use of the goods in accordance with the customs procedure for the free customs zone stipulated by this Chapter.

10. The legislation of the Member States on customs regulation may stipulate the cases when resident (member, person) of the FEZ may transfer the rights to possess, use and/or dispose of the goods placed under the customs procedure for the free customs zone, and/or of the goods that were produced (obtained) from the goods placed under the customs procedure for the free customs zone, to another resident (member, person) of the same FEZ without the customs procedure for the free customs zone being completed, and stipulate the procedure for and conditions of the transfer of the goods in these cases.

When determining those cases, the legislation of the Member State may stipulate that the obligation of a declarant to comply with terms and conditions of the use of the goods in accordance with the customs procedure for the free customs zone, and the obligation to complete this customs procedure, shall be placed on the persons that accepted the rights to possess, use and/or dispose of the said goods, and may stipulate the date when those obligations shall be placed on those persons.

11. The legislation of the Member States on customs regulation may stipulate that the transfer of the rights to possess, use and/or dispose of the goods placed under the customs procedure for the free customs zone, and/or of the goods that were produced (obtained) from the goods placed under the customs procedure for the free customs zone, within the territories of certain FEZs established in the territory of that Member State, may be performed without the customs procedure for the free customs zone being completed.

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In this case the legislation of the Member States may stipulate that the obligation of a declarant to comply with the customs procedure for the free customs zone, and the obligation to complete this customs procedure, shall be placed on the persons that accepted the rights to possess, use and/or dispose of the said goods, and may stipulate the date when those obligations shall be placed on those persons.

12. In cases when the status of a resident (member, person) of the port FEZ or logistics FEZ is lost, the goods that were placed under the customs procedure for the free customs zone may be transferred by persons that have signed an agreement with that resident (member, person) of the FEZ concerning the services to be provided to another resident (member, person) of the port FEZ or logistics FEZ under the service agreement signed with that other resident (member, person) of the FEZ, or may be placed under the customs procedure stipulated by this Code, within 4 months from the date when a person lost the said status.

In cases when the said actions were not performed within this period, the customs procedure for the free customs zone shall be completed upon the expiration of that time period, and the goods shall be detained by the customs authorities in accordance with Chapter 51 of this Code.

13. The Commission shall have the right to determine a list of actions, including the operations, that cannot be performed with the goods placed under the customs procedure for the free customs zone.

The legislation of the Member States may stipulate a list of actions, including operations, that cannot be performed with the goods placed under the customs procedure for the free customs zone in the FEZs established (being established) in the territories of those Member States.

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Article 206. Identification of the Foreign Goods Placed under the Customs Procedure for the Free Customs Zone in the Goods that Were Produced (Obtained) from the Foreign Goods Placed under the Customs Procedure for the Free Customs Zone

1. The following methods can be used to identify the foreign goods placed under the customs procedure for the free customs zone in the goods that were produced (obtained) from the foreign goods placed under the customs procedure for the free customs zone:

1) application of seals, stamps, digital and other marks to the foreign goods placed under the customs procedure for the free customs zone;

2) detailed description, photographs, scale representation of the foreign goods;

3) comparison of pre-selected samples and/or specimens of the foreign goods and goods that were produced (obtained) from the foreign goods placed under the customs procedure for the free customs zone;

4) use of marking of the goods, including the marking with serial numbers;

5) other methods that can be applied based on the nature of the goods placed under the customs procedure for the free customs zone, and of performed operations on processing of the goods placed under the customs procedure for the free customs zone, including by the examination of the documents with detailed data about the use of the foreign goods placed under the customs procedure for the free customs zone, are in technical process of operations on processing of the goods placed under the customs procedure for the free customs zone, and about techniques of their production, or by the customs control performed during the operations on processing of the goods placed under the customs procedure for the free customs zone.

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2. The procedure for identification of the foreign goods placed under the customs procedure for the free customs zone in the goods that were produced (obtained) from the foreign goods placed under the customs procedure for the free customs zone shall be determined in accordance with the legislation of the Member States on customs regulation.

Article 207. Completion and Termination of the Customs Procedure for the Free Customs Zone

1. The customs procedure for the free customs zone shall be completed in the following cases:

1) termination of functioning of the FEZ or delivering of the decision to stop applying the customs procedure for the free customs zone within the territory of the FEZ - within 6 months from the date when the functioning of the FEZ was terminated or such decision was delivered;

2) loss of the status of resident (member, person) of the FEZ by person that placed the goods under the customs procedure for the free customs zone - within 6 months from the date when that person lost the status;

3) export of the goods placed under the customs procedure for the free customs zone, of the goods that were produced (obtained) from the goods placed under the customs procedure for the free customs zone, from the territory of the FEZ, except for the cases when the goods are exported:

for the purposes specified in paragraph 4 of Article 205 of this Code;

for their carriage from one territory of the FEZ to another territory of the FEZ, in accordance with the customs procedure for transit, in the case stipulated by paragraph 8 of this Article;

for their disposal, neutralisation, recycling or destruction in any other manner in accordance with the legislation of the Member States, provided

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that those goods have lost their initial useful qualities and have become unusable as intended;

4) use of the goods in accordance with subparagraph 5 of paragraph 1 of Article 205 of this Code;

5) transfer by a resident (member, person) of the FEZ of the rights to possess and/or dispose of the goods placed under the customs procedure for the free customs zone, and/or of the goods that were produced (obtained) from the goods placed under the customs procedure for the free customs zone, to another resident (member, person) of the FEZ, or to a person that is not a resident (member, person) of the FEZ, in accordance with paragraphs 8 and 9 of this Article, except for the cases specified in paragraphs 8, 10 and 11 of Article 205 of this Code.

2. Upon the completion of the customs procedure for the free customs zone, a declarant of the goods may be:

1) person that was a declarant for the goods during their placement under the customs procedure for the free customs zone;

2) resident (member, person) of the FEZ, to which the rights to possess, use and/or dispose of the goods placed under the customs procedure for the free customs zone, and/or of the goods that were produced (obtained) from the goods placed under the customs procedure for the free customs zone, were transferred in accordance with paragraph 10 of Article 205 of this Code;

3) person, to which the rights to possess, use and/or dispose of the goods placed under the customs procedure for the free customs zone, and/or of the goods that were produced (obtained) from the goods placed under the customs procedure for the free customs zone, were transferred in accordance with paragraph 11 of Article 205 of this Code;

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4) resident (member, person) of the FEZ, or persons specified in paragraph 3 of Article 202 of this Code, in respect of the goods within the territory of the port FEZ or logistics FEZ;

5) person that is not a resident (member, person) of the FEZ, to which the rights to possess, use and/or dispose of the goods placed under the customs procedure for the free customs zone, and/or of the goods that were produced (obtained) from the goods placed under the customs procedure for the free customs zone, were transferred, provided that the customs procedure for the free customs zone is nearly completed in accordance with subparagraph 3 of paragraph 5 or subparagraph 1 of paragraph 6 of this Article.

3. In cases when the FEZ stops functioning, or when it is decided not to apply the customs procedure for the free customs zone within the territory of the FEZ, the customs procedure for the free customs zone shall be completed by placing the goods in its territory that were placed under the customs procedure for the free customs zone, and the goods that were produced (obtained) from the goods placed under the customs procedure for the free customs zone, under the customs procedures stipulated by this Code, except for the customs procedure for transit, in view of paragraphs 5, 6, 8 and 9 of this Article, or shall be completed without placing the goods under the customs procedures in accordance with paragraphs 10 and 12 of this Article.

The Commission shall have the right to determine a different procedure for completion of the customs procedure for the free customs zone when the FEZ, the borders of which match, in full or in part, the areas of the customs border of the Union, stops operating, or when it is decided not to apply the customs procedure for the free customs zone within the territory of this kind of FEZs.

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In cases when the customs procedure for the free customs zone is not completed in accordance with the first indent of this paragraph, this customs procedure shall be terminated upon the expiration of the time period specified in subparagraph 1 of paragraph 1 of this Article, and the goods shall be detained by the customs authorities in accordance with Chapter 51 of this Code.

4. In cases when a person loses the status of resident (member, person) of the FEZ, the customs procedure for the free customs zone shall be completed by placing the goods that were placed under the customs procedure for the free customs zone, and the goods that were produced (obtained) from the goods placed under the customs procedure for the free customs zone, under the customs procedures stipulated by this Code, except for the customs procedure for transit, in view of paragraphs 5, 6, 8 and 9 of this Article, or shall be completed without placing the goods under the customs procedures in accordance with paragraphs 10 and 13 of this Article.

In cases when the customs procedure for the free customs zone is not completed in accordance with the first indent of this paragraph, this customs procedure shall be terminated upon the expiration of the time period specified in subparagraph 1 of paragraph 2 of this Article, and the goods shall be detained by the customs authorities in accordance with Chapter 51 of this Code.

5. For the purpose of exporting the goods from the territory of the FEZ outside the customs territory of the Union, the customs procedure for the free customs zone shall be completed by placing:

1) under the customs procedure for exportation:

of the foreign goods placed under the customs procedure for the free customs zone and are exported in an unchanged condition, except for changes

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caused by natural wear, and changes caused by natural wear under normal conditions of transportation (shipment) and/or storage;

of the goods that were produced (obtained) from the foreign goods placed under the customs procedure for the free customs zone, in cases when the goods that were produced (obtained) from the foreign goods placed under the customs procedure for the free customs zone were not recognised as the Union goods in accordance with Article 210 of this Code;

2) under the customs procedure for re-exportation:

of the Union goods placed under the customs procedure for the free customs zones;

of the goods that were produced (obtained) from the Union goods, including the ones not placed under the customs procedure for the free customs zone;

of the goods that were produced (obtained) from the foreign goods placed under the customs procedure for the free customs zone, in cases when the goods that were produced (obtained) from the foreign goods placed under the customs procedure for the free customs zone were recognised as the Union goods in accordance with Article 210 of this Code;

3) under the customs procedure for transit in accordance with subparagraphs 1 and 3 of paragraph 3 of Article 142 of this Code, of the foreign goods that were placed under the customs procedure for the free customs zone and are exported in an unchanged condition, except for changes caused by natural wear, and changes caused by natural wear under normal conditions of transportation (shipment) and/or storage, from the territory of the port FEZ or logistics FEZ.

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6. For the purpose of exporting the goods from the territory of the FEZ to the rest of the customs territory of the Union, the customs procedure for the free customs zone shall be completed by placing:

1) under the customs procedures specified in subparagraphs 1, 4, 5, 7, 10, 14 to 16 of paragraph 2 of Article 127 of this Code, of the foreign goods that were placed under the customs procedures for free customs zone and were not subjected to operations of processing of the goods placed under the customs procedure for the free customs zone, and of the goods that were produced (obtained) from the foreign goods placed under the customs procedure for the free customs zone, in view of paragraph 7 of this Article;

2) under the customs procedure for re-importation:

of the Union goods that were placed under the customs procedure for the free customs zone and remained in an unchanged condition, except for changes caused by natural wear, and changes caused by natural wear under normal conditions of transportation (shipment) and/or storage;

of the goods that were produced (obtained) exclusively from the Union goods that were placed under the customs procedure for the free customs zone, including with the use of the Union goods that were not placed under the customs procedure for the free customs zone;

3) under the customs procedure for transit, of the foreign goods that were placed under the customs procedure for the free customs zone and are exported in an unchanged condition, except for changes caused by natural wear, and changes caused by natural wear under normal conditions of transportation (shipment) and/or storage, from the territory of the port FEZ or logistics FEZ of one Member State to the territory of another Member State.

7. If the goods that were produced (obtained) from the foreign goods placed under the customs procedure for the free customs zone contain the

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foreign goods that fall within trade remedies, those goods may be placed under the customs procedures specified in subparagraphs 1 and 7 of paragraph 2 of Article 127 of this Code, for their exportation from the territory of the FEZ to the rest of the customs territory of the Union, provided that the foreign goods placed under the customs procedure for the free customs zone in those goods were identified.

8. When the rights to possess, use and/or dispose of the goods placed under the customs procedure for the free customs zone, and/or of the goods that were produced (obtained) from the goods placed under the customs procedure for the free customs zone are transferred by resident (member, person) of the FEZ that placed those goods under the customs procedure for the free customs zone to another resident (member, person) of the FEZ, the customs procedure for the free customs zone shall be completed by placing those goods under the customs procedure for the free customs zone by resident (member, person) of the FEZ that accepted the rights to possess, use and/or dispose of those goods.

If the goods need to be carried from one territory of the FEZ to another territory of the FEZ in the said case, the goods shall be carried under the customs procedure for transit in accordance with the procedure, and terms and conditions stipulated by Chapter 22 of this Code, except for the case stipulated by the third indent of this paragraph.

The Union goods shall be carried from one territory of the FEZ to another territory of the FEZ without placing those goods under the customs procedure for transit, provided that those the FEZs are located in the territory of the same Member State, except for the Union goods that are carried through the territory of the states that are not members of the Union, and/or by sea.

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9. When the rights to possess, use and/or dispose of the goods placed under the customs procedure for the free customs zone, and/or of the goods that were produced (obtained) from the goods placed under the customs procedure for the free customs zone are transferred by resident (member, person) of the FEZ that placed those goods under the customs procedure for the free customs zone to a person that is not a resident (member, person) of the FEZ, for their export from the territory of the FEZ to the rest of the customs territory of the Union, the customs procedure for the free customs zone shall be completed by placing those goods under the customs procedures specified in subparagraph 1 of paragraph 6 of this Article, except for the cases when the goods may be exported from the territory of the FEZ without the customs procedure for the free customs zone being completed, in accordance with subparagraph 3 of paragraph 1 of this Article.

10. The customs procedure for the free customs zone shall be completed without placing the goods under the customs procedures in the cases stipulated by paragraphs 12 and 13 of this Article and in the following cases:

1) the goods placed under the customs procedure for the free customs zone, and/or the goods that were produced (obtained) from the goods placed under the customs procedure for the free customs zone have lost their useful qualities and have become unusable as intended, shall be exported from the territory of the FEZ for their disposal, neutralisation, recycling or destruction in other manner, in accordance with the legislation of the Member States. The customs procedure for the free customs zone shall be completed in respect of the goods placed under the customs procedure for the free customs zone as per the quantity of goods that were disposed, neutralised, recycled and/or

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destroyed in other manner, and as determined by the legislation of the Member States on customs regulation;

2) the goods placed under the customs procedure for the free customs zone have been destroyed and/or permanently lost as the result of an accident or force majeure, or have been permanently lost as the result of natural wear under normal conditions of transportation (shipment) and/or storage, and the customs authority recognised the destruction or permanent loss in accordance with the legislation of the Member States on customs regulation;

3) the goods placed under the customs procedure for the free customs zone and the goods that were produced (obtained) from the goods placed under the customs procedure for the free customs zone were consumed in accordance with subparagraph 5 of paragraph 1 of Article 205 of this Code;

4) the foreign goods placed under the customs procedure for the free customs zone within the territory of the port FEZ or logistics FEZ that remained unchanged, except for the changes caused by natural wear, and for the changes caused by the natural wear under normal conditions of transportation (shipment) and/or storage, shall be exported from the customs territory of the Union through the point of exit, to which that the port FEZ or logistics FEZ adjoins, in the cases stipulated by the legislation of the Member States;

11. The procedure for completing the customs procedure for the free customs zone in the cases stipulated by subparagraphs 1, 2 and 4 of paragraph 10 of this Article shall be determined in accordance with the legislation of the Member States on customs regulation.

The procedure for completing the customs procedure for the free customs zone in the case stipulated by subparagraph 3 of paragraph 10 of this Article shall be determined by the Commission.

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12. In cases when the FEZ stops functioning, or when it is decided not to apply the customs procedure for the free customs zone within the territory of the FEZ, the customs procedure for the free customs zone in respect of the goods that are placed under the customs procedure for the free customs zones and that are the equipment commissioned and used by resident (member, person) of the FEZ for the performance of an agreement (contract) on activities within the territory of the FEZ (agreement on terms and conditions of business activities in the FEZ, investment policy statement, business program), or are the goods used to develop property within the territory of the FEZ and are the parts of that property, shall be completed without placing the said goods under the customs procedures, in accordance with the procedure stipulated by the legislation of the Member States.

The Commission shall have the right to determine the procedure for completing the customs procedure for the free customs zone in respect of the said goods.

The said goods shall obtain the status of the Union goods on the date when the customs procedure for the free customs zone was completed.

13. In cases when the status of a resident (member, person) of the FEZ is lost as the result of the expiration of an agreement (contract) on activities within the territory of the FEZ (agreement on terms and conditions of business activities in the FEZ, investment policy statement, business program) and as the result of performance of that agreement, the customs procedure for the free customs zone in respect of the goods that were placed under the customs procedure for the free customs zone and that are the equipment commissioned and used by resident (member, person) of the FEZ for the performance of an agreement (contract) on activities within the territory of the FEZ (agreement on terms and conditions of business activities

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in the FEZ, investment policy statement, business program), and the goods that were used to develop property within the territory of the FEZ and are part of that property, shall be completed without placing the said goods under the customs procedures in accordance with the procedure stipulated by the legislation of the Member States.

The Commission shall have the right to determine the procedure for completing the customs procedure for the free customs zone in respect of the said goods.

The said goods shall obtain the status of the Union goods on the date when the customs procedure for the free customs zone was completed.

14. In cases when a person that is resident (member, person) of the FEZ is liquidated (stopped operating), the customs procedure for the free customs zone shall be completed in accordance with the legislation of the Member States on customs regulation.

Article 208. Commencement and Desistance of the Obligation for Payment of Import Customs Duties, Taxes, and Safeguard, Anti-dumping, Countervailing Duties for the Foreign Goods to be Placed (Placed) under the Customs Procedure for the Free Customs Zone, Time Period of Their Payment, and Their Calculation

1. The obligation of a declarant to pay customs duties, taxes, and safeguard, anti-dumping, countervailing duties for the foreign goods to be placed (placed) under the customs procedure for the free customs zone shall commence with a declarant from the date when the customs authority registered declaration for goods, except for the cases stipulated by the second and third indents of this paragraph.

The obligation of a declarant to pay customs duties, taxes, and safeguard, anti-dumping, countervailing duties for the foreign goods to be

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placed (placed) under the customs procedure for the free customs zone, that were declared for release before the submission of declaration for goods, shall commence with a person that submitted a statement of release of goods before the submission of declaration for goods, from the date when the customs authority registered a statement of release of goods before the submission of declaration for goods.

The obligation of a declarant to pay customs duties, taxes, and safeguard, anti-dumping, countervailing duties for the foreign goods to be placed (placed) under the customs procedure for the free customs zone within the territory of the port FEZ or logistics FEZ shall commence with a declarant on the date when they were imported into the territory of the port FEZ or logistics FEZ.

2. The obligation of a declarant to pay customs duties, taxes, and safeguard, anti-dumping, countervailing duties for the foreign goods that are imported into the territory of the port FEZ or logistics FEZ from the territory of a non-Member State of the Union, and that are not subject to the customs declaring in accordance with paragraph 4 of Article 204 of this Code, shall commenced with the resident (member, person) of the port FEZ or logistics FEZ that have signed a service agreement, on the date when those goods were imported into the territory of the port FEZ or logistics FEZ.

3. The obligation of a declarant to pay customs duties, taxes, and safeguard, anti-dumping, countervailing duties for the foreign goods placed under the customs procedure for the free customs zone, shall commence with persons that accepted the rights to possess, use and/or dispose of those goods and/or of the goods that were produced (obtained) from the goods placed under the customs procedure for the free customs zone, in accordance with paragraphs 10 and 11 of Article 205 of this Code, and on which the

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legislation of the Member States placed the obligation of a declarant to comply with terms and conditions of the use of the goods in accordance with the customs procedure for the free customs zone, and the obligation to complete that customs procedure, on the date when those obligations of a declarant are placed on those persons.

4. The obligation of a declarant to pay customs duties, taxes, and safeguard, anti-dumping, countervailing duties for the foreign goods to be placed (placed) under the customs procedure for the free customs zone, that commenced with the persons specified in paragraphs 1 to 3 of this Article, shall desist when the following circumstances occur:

1) completion of the customs procedure for the free customs zone in accordance with Article 207 of this Code, including completion after occurrence of the circumstances specified in paragraph 7 of this Article, except for the cases when the customs procedure for the free customs zone was completed by placing the goods specified in the fourth indent of subparagraph 2 of paragraph 5 of Article 207 of this Code under the customs procedure for exportation;

2) export of the goods specified in the fourth indent of subparagraph 2 of paragraph 5 of Article 207 of this Code and placed under the customs procedure for exportation from the customs territory of the Union;

3) placement of the goods, in respect of which the customs procedure for the free customs zone was terminated, and/or the goods that were produced (obtained) from the goods placed under the customs procedure for the free customs zone under this terminated customs procedure, under the customs procedures in accordance with paragraph 7 of Article 129 of this Code;

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4) fulfilment of the obligation for payment of import customs duties, taxes, and safeguard, anti-dumping, countervailing duties and/or their recovery in the amounts calculated and payable in accordance with paragraph 8 of this Article;

5) recognition by the customs authority, in accordance with the legislation of the Member States on customs regulation, of the destruction and/or permanent loss of the foreign goods placed under the customs procedure for the free customs zone, and/or of the goods that were produced (obtained) from the goods placed under the customs procedure for the free customs zone, as the result of an accident or force majeure, of the permanent loss of those goods as the result of natural wear under normal conditions of transportation (shipment) and/or storage, except for the cases when the payment of import customs duties, taxes, and safeguard, anti-dumping, countervailing duties for those foreign goods became due before the destruction or permanent loss in accordance with this Code;

6) refusal to release goods in accordance with the customs procedure for the free customs zone, in respect of the obligation for payment of import customs duties, taxes, and safeguard, anti-dumping, countervailing duties, which commenced during the registration of declaration for goods or statement of release of goods before the submission of declaration for goods;

7) revocation of a declaration for goods in accordance with Article 113 of this Code and/or cancellation of release of the goods in accordance with paragraph 4 of Article 118 of this Code in respect of the obligation for payment of import customs duties, taxes, and safeguard, anti-dumping, countervailing duties, which commenced during the registration of declaration for goods;

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8) confiscation or turning of the goods into the property (income) of a Member State in accordance with the legislation of that Member State;

9) detention of the goods by the customs authority in accordance with Chapter 51 of this Code;

10) placement of the goods that were withdrawn or arrested during investigation into a reported crime, during the criminal proceedings, or administrative proceedings (administrative process), and in whose respect a decision on their return was taken, in temporary storage or under one of the customs procedures, unless those goods were released earlier.

5. The obligation of a declarant to pay customs duties, taxes, and safeguard, anti-dumping, countervailing duties for the foreign goods placed under the customs procedure for the free customs zone, that commenced with the persons specified by paragraphs 1 and 3 of this Article, shall desist when the rights to possess, use and/or dispose of the goods placed under the customs procedure for the free customs zone, and/or of the goods that were produced (obtained) from the goods placed under the customs procedure for the free customs zone, were transferred, without the customs procedure for the free customs zone being completed, in accordance with paragraphs 10 and 11 of Article 205 of this Code, provided that after the transfer of the rights to possess, use and/or dispose of those goods, the obligation of declarant to comply with terms and conditions of the use of those goods in accordance with the customs procedure for the free customs zone, and obligation of declarant to complete that customs procedure, were imposed on the persons that accepted those rights.

6. The obligation for payment of import customs duties, taxes, and safeguard, anti-dumping, countervailing duties shall be fulfilled upon the occurrence of the circumstances specified in paragraph 7 of this Article.

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7. Import customs duties, taxes, and safeguard, anti-dumping, countervailing duties shall be paid within the following time period and upon the occurrence of the following circumstances:

1) in cases when the foreign goods placed under the customs procedure for the free customs zone, and/or the goods that were produced (obtained) from the foreign goods placed under the customs procedure for the free customs zone, are exported from the territory of the FEZ, before the customs procedure for the free customs zone in respect of those goods is completed, or without authorisation of the customs authority in the cases specified in paragraph 4 of Article 205 of this Code, except for the cases when those goods can be exported without the customs procedure for the free customs zone being completed in the cases stipulated by the third and fourth indents of subparagraph 3 of paragraph 1 of Article 207 of this Code - on the date when the goods where exported from the territory of the FEZ, and if that date cannot be determined - on the date when that exportation of the goods from the territory of the FEZ, where the customs procedure for the free customs zone applies, was discovered;

2) in cases when the goods that were placed under the customs procedure for the free customs zone, and/or the goods that were produced (obtained) from the foreign goods placed under the customs procedure for the free customs zone, were transferred to another person without the customs procedure for the free customs zone being completed, except for the transfer of those goods in accordance with paragraphs 8, 10 and 11 of Article 205 of this Code - on the date when the goods were transferred, and if this date cannot be determined - on the date when that transfer was discovered;

3) in cases when the goods exported from the territory of the FEZ in cases specified in subparagraphs 1, 2, 4 and 5 of paragraph 4 of Article 205

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of this Code were not returned to the territory of special economic zone before the expiration of the time period determined by the customs authority in accordance with the first indent of paragraph 5 of Article 205 of this Code - on the date when that time period expired;

4) in cases when the customs procedure for the free customs zone was not completed before the expiration of the time period determined by the customs authority in accordance with the second indent of paragraph 5 of Article 205 of this Code, in respect of the goods exported form the territory of the FEZ in the case specified in subparagraph 3 of paragraph 4 of Article 205 of this Code - on the date when that time period expired;

5) in cases when the foreign goods placed under the customs procedure for the free customs zone, and/or the goods that were produced (obtained) from the foreign goods placed under the customs procedure for the free customs zone, were lost, except for the destruction and/or permanent loss caused by an accident or force majeure, or for permanent loss caused by natural wear under normal conditions of transportation (shipment) and/or storage - on the date when the goods were lost, and if this date cannot be determined - on the date when this lost was discovered;

6) in cases when the documents confirming the disposal, neutralisation, recycling or destruction in any other manner, as specified in subparagraph 1 of paragraph 10 of Article 207 of this Code, were not presented to the customs authority within the time period determined by it - on the date when those goods were exported from the territory of the FEZ;

7) in cases when the customs procedure for exportation in respect of the goods specified in the fourth indent of subparagraph 2 of paragraph 5 of Article 207 of this Code was terminated in accordance with the third indent of paragraph 5 of Article 139 of this Code, except for termination of the

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customs procedure for exportation in respect of those goods that were within the territory of the FEZ as of the date of termination of that customs procedure - on the date following the expiration of the time period determined by the first indent of paragraph 5 of Article 139 of this Code.

8. Upon the occurrence of the circumstance specified in paragraph 7 of this Article in respect of the foreign goods placed under the customs procedure for the free customs zone, the import customs duties, taxes, and safeguard, anti-dumping, countervailing duties shall be paid as if the foreign goods were placed under the customs procedure for release for internal consumption without any tariff preferences and import customs duties exemptions, tax exemptions.

In cases when the circumstances specified in paragraph 7 of this Article occurred in respect of the goods that were produced (obtained) from the foreign goods placed under the customs procedure for the free customs zone, and the foreign goods placed under the customs procedure for the free customs zone were identified in those goods in accordance with Article 206 of this Code, the import customs duties, taxes, and safeguard, anti-dumping, countervailing duties shall be paid for the foreign goods placed under the customs procedure for the free customs zone and were used to produce the goods that were produced (obtained) from the foreign goods placed under the customs procedure for the free customs zone, as if those foreign goods were placed under the customs procedure for release for internal consumption without any tariff preferences and import customs duties exemptions, tax exemptions.

In the cases specified in the first and second indent of this paragraph, the rates of import customs duties, taxes, and safeguard, anti-dumping, countervailing duties as of the date of registration by the customs authority of

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declaration for goods that was submitted for placing those goods under the customs procedure for the free customs zone, shall be used to calculate the import customs duties, taxes, and safeguard, anti-dumping, countervailing duties for the goods that were released during their placement under the customs procedure for the free customs zone before the submission of declaration for goods - on the date when the customs authority registered a statement of release of goods before the submission of declaration for goods, and if the goods were placed under the customs procedure for the free customs zone without customs declaring in accordance with this Code - on the date when the goods were imported into the territory of the port FEZ or logistics FEZ.

9. In cases when the circumstances specified in paragraph 7 of this Article occurred in respect of the goods that were produced (obtained) from the foreign goods placed under the customs procedure for the free customs zone, and the foreign goods placed under the customs procedure for the free customs zone were not identified in those goods in accordance with Article 206 of this Code, the import customs duties, taxes, and safeguard, anti-dumping, countervailing duties shall be paid as if those goods that were produced (obtained) from the foreign goods placed under the customs procedure for the free customs zone were placed under the customs procedure for release for internal consumption without any tariff preferences and import customs duties exemptions, tax exemptions.

In the above case the import customs duties, taxes, and safeguard, anti-dumping, countervailing duties shall be calculated in accordance with Chapters 7 and 12 of this Code.

The rates of import customs duties, taxes, and safeguard, anti-dumping, countervailing duties as of the date of payment of the import customs duties,

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taxes, and safeguard, anti-dumping, countervailing duties in accordance with paragraph 7 of this Article shall be used to calculate the import customs duties, taxes, and safeguard, anti-dumping, countervailing duties in respect of the goods that were produced (obtained) from the foreign goods placed under the customs procedure for the free customs zone.

In cases when foreign currency needs to be converted to the currency of a Member State to determine the customs value of the goods, and to calculate the import customs duties, taxes, and safeguard, anti-dumping, countervailing duties, the currency shall be so converted at the exchange rate as of the date of payment of the import customs duties, taxes, and safeguard, anti-dumping, countervailing duties in accordance with paragraph 7 of this Article.

In cases when the customs authority does not have accurate data about the goods (description, name, quantity, origin and/or customs value), the base for calculating payable import customs duties, taxes, safeguard, anti-dumping, countervailing duties shall be determined on the basis of data available to the customs authority, while the goods shall be classified in view of paragraph 3 of Article 20 of this Code.

In cases when the code of the goods falls within a grouping of codes with less than 10 digits in accordance with the Commodity Nomenclature of Foreign Economic Activity:

the highest rate of customs duties applicable to the goods of this grouping shall be used to calculate the import customs duties;

the highest rate of value added tax, the highest rate of excise (excise tax or excise fee) applicable to the goods of this grouping, in respect of which the highest rate of customs duties was determined, shall be used to calculate the taxes;

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the highest rate of safeguard, anti-dumping, countervailing duties applicable to the goods of this grouping, in view of the tenth indent of this paragraph, shall be used to calculate safeguard, anti-dumping, countervailing duties.

Safeguard, anti-dumping and countervailing duties shall be calculated based on the origin of goods, as confirmed in accordance with Chapter 4 of this Code, and/or other data required to determine the said duties. In cases when origin of the goods and/or other data required to determine the duties is not confirmed, safeguard, anti-dumping, countervailing duties shall be calculated on the basis of the highest rates of safeguard, anti-dumping, countervailing duties stipulated for the goods of the same code of the Commodity Nomenclature of Foreign Economic Activity, provided that the goods were classified under a 10-digit code, or for the goods that fall within a grouping provided that codes of the goods fall within a grouping of codes with less than 10 digits in accordance with the Commodity Nomenclature of Foreign Economic Activity.

When accurate data about the goods is established at a later time, the import customs duties, taxes, and safeguard, anti-dumping, countervailing duties shall be calculated on the basis of that accurate data, and the amounts of import customs duties, taxes, and safeguard, anti-dumping, countervailing duties paid or recovered in excess shall be refunded (offset), or unpaid amounts shall be recovered in accordance with Chapters 10 and 11, and Articles 76 and 77 of this Code.

10. Interest shall be charged on the amounts of customs duties, taxes, and safeguard, anti-dumping, countervailing duties payable (recovered) in accordance with paragraph 8 of this Article, as if payment of the said amounts was deferred from the date when the goods were placed under the

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customs procedure for free custom zone until the date when the time period for payment of customs duties, taxes, and safeguard, anti-dumping, countervailing duties expires. The said interest shall be charged and paid in accordance with Article 60 of this Code.

11. In cases when the customs procedure for the free customs zone is completed, or when the goods specified in the fourth indent of subparagraph 2 of paragraph 5 of Article 207 of this Code that were placed under the customs procedure for exportation were exported form the customs territory of the Union, or when the goods were placed in accordance with paragraph 7 of Article 129 of this Code under the customs procedures applicable to the foreign goods, or when the goods were detained by the customs authorities in accordance with Chapter 51 of this Code after the obligation for payment of customs duties, taxes, and safeguard, anti-dumping, countervailing duties was fulfilled or after their recovery (in part or in full), the amounts of customs duties, taxes, and safeguard, anti-dumping, countervailing duties paid and/or recovered in accordance with this Article shall be refunded (offset) in accordance with Chapter 10 and Article 76 of this Code.

Article 209. Features of Calculation and Payment of the Import Customs Duties, Taxes, and Safeguard, Anti-Dumping, Countervailing Duties for the Foreign Goods Placed under the Customs Procedure for the Free Customs Zone, and for the Goods that Were Produced (Obtained) from the Goods Placed under the Customs Procedure for the Free Customs Zone, When Placed under Certain Customs Procedures

1. When the foreign goods, that were placed under the customs procedure for the free customs zone and were not subjected to operations on processing of the goods placed under the customs procedure for the free customs zone, are placed under the customs procedure for release for internal

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consumption for calculating the import customs duties, taxes, and safeguard, anti-dumping, countervailing duties, the rates of the import customs duties, taxes, and safeguard, anti-dumping, countervailing duties as of the date when the customs authority registered declaration for goods that was submitted for placing the goods under the customs procedure for the free customs zone, and for the goods that were released before the submission of declaration for goods when placed under the customs procedure for the free customs zone - as of the date when the customs authority registered statement of release of goods before the submission of declaration for goods, shall be applied, except for the case specified in the second indent of this paragraph.

When the equipment that was placed under the customs procedure for the free customs zone, commissioned and used by resident (member, person) of the FEZ for the performance of an agreement (contract) on activities within the territory of the FEZ (agreement on terms and conditions of business activities in the FEZ, investment policy statement, business program), or when the goods that were placed under the customs procedure for the free customs zone within the territory of the port FEZ or logistics FEZ, are placed under the customs procedure for release for internal consumption, the rates of import customs duties, taxes, and safeguard, anti-dumping, countervailing duties as of the date when the customs authority registered declaration for goods submitted for placing the goods under the customs procedure for release for internal consumption, shall be applied to calculate the import customs duties, taxes, and safeguard, anti-dumping, countervailing duties.

2. When the goods that were produced (obtained) from the foreign goods placed under the customs procedure for the free customs zone, are

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placed under the customs procedures specified in subparagraphs 1, 5, 7, 10 and 14 of paragraph 2 of Article 127 of this Code:

1) provided that the foreign goods placed under the customs procedure for the free customs zone were identified in those goods in accordance with Article 206 of this Code, the import customs duties, taxes, and safeguard, anti-dumping, countervailing duties shall be calculated for the foreign goods placed under the customs procedure for the free customs zone and used to produce the goods that were produced (obtained) from the foreign goods placed under the customs procedure for the free customs zone. The rates of import customs duties, taxes, and safeguard, anti-dumping, countervailing duties as of the date when the customs authority registered declaration for goods that was submitted for placing the goods under the customs procedure for the free customs zone, and for the goods that were released before the submission of declaration when placed under the customs procedure for the free customs zone - as of the date when the customs authority registered statement of release of goods before the submission of declaration for goods, shall be applied to calculate the import customs duties, taxes, and safeguard, anti-dumping, countervailing duties.

2) provided that the foreign goods placed under the customs procedure for the free customs zone were not identified in the goods that were produced (obtained) from the foreign goods placed under the customs procedure for the free customs zone, in accordance with Article 206 of this Code, as of the date when the customs authority registered declaration for goods for the goods that were produced (obtained) from the foreign goods placed under the customs procedure for the free customs zone, the import customs duties, taxes shall be calculated for the goods that were produced (obtained) from the foreign goods placed under the customs procedure for the free customs zone.

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The rates of import customs duties, taxes as of the date when the customs authority registered declaration for goods that was submitted for placing the goods under the customs procedures specified in subparagraphs 1, 4, 5, 7, 10 and 14 of paragraph 2 of Article 127 of this Code, shall be applied to calculate the import customs duties, taxes. In this case the estimated cost of the goods that were produced (obtained) from the foreign goods placed under the customs procedure for the free customs zone shall be the basis for calculating the import customs duties at the ad valorem rate, the procedure of which shall be determined by the Commission.

3. When the customs procedure for the free customs zone is completed by placing the goods that were produced (obtained) from the foreign goods placed under the customs procedure for the free customs zone, under the customs procedures in accordance with paragraphs 8 and 9 of Article 207 of this Code, the import customs duties, taxes shall be calculated for the goods that were produced (obtained) from the foreign goods placed under the customs procedure for the free customs zone. The rates of import customs duties, taxes as of the date when the customs authority registered declaration for goods that was submitted for placing the goods under the customs procedures specified in subparagraphs 1, 4, 5, 7, 10 and 14 of paragraph 2 of Article 127 of this Code, shall be applied to calculate the import customs duties, taxes.

4. In cases when the foreign currency needs to be converted to the currency of a Member State to calculate the import customs duties, taxes, and safeguard, anti-dumping, countervailing duties in the cases specified in paragraphs 1 to 3 of this Article, the currency shall be converted at the exchange rate as of the date when the import customs duties, taxes, and

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safeguard, anti-dumping, countervailing duties applicable for each case were applied.

Article 210. Determination of Status of the Goods that Were Produced (Obtained) from the Foreign Goods Placed under the Customs Procedure for the Free Customs Zone

1. In cases when the goods that were produced (obtained) from the foreign goods placed under the customs procedure for the free customs zone are exported from the customs territory of the Union, the status of those goods shall be determined in accordance with criteria of sufficient processing of the goods that may consist of:

1) change in code of the goods in accordance with the Commodity Nomenclature of Foreign Economic Activity at the level of any of the first 4 digits;

2) change in value of the goods when the percentage of value of the materials used or added value amounts to the fixed percentage of cost of the end products (ad valorem percentage rule);

3) fulfilment of conditions, performance of production and technology operations that are sufficient for the goods to be recognised as the Union goods.

2. The goods that were produced (obtained) from the foreign goods placed under the customs procedure for the free customs zone for their exporting form the customs territory of the Union, shall be recognised as the Union goods, provided that the operations on the production (obtaining) of the goods resulted in fulfilment one of the following conditions:

1) code of the goods in accordance with the Commodity Nomenclature of Foreign Economic Accordance changed at the level of any of the first 4 digits, except for the cases specified in paragraph 3 of this Article;

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2) percentage of value of the foreign goods placed under the customs procedure for the free customs zone is less that the fixed percentage of cost of the end products, or added value amounts the fixed percentage in cost of the end products, except for the cases specified in paragraph 3 of this Article;

3) conditions in respect of the goods were fulfilled, production and technology operations that are sufficient to recognise the goods that were produced (obtained) from the foreign goods placed under the customs procedure for the free customs zone, as the Union goods, were performed, except for the case specified in the first indent of paragraph 3 of this Article.

3. The goods that were produced (obtained) from the foreign goods placed under the customs procedure for the free customs zone shall not be recognised as the Union goods, provided that those goods were subjected only to the operations that do not meet the criteria of sufficient procession, whether other conditions were fulfilled or not.

Change in code of the goods in accordance with the Commodity Nomenclature of Foreign Economic Activity at the level of any of the first 4 digits and ad valorem percentage rule shall not be used as criteria for the sufficient processing of the goods that were produced (obtained) from the foreign goods placed under the customs procedure for the free customs zone, provided that there is a list of conditions, production and technology operations that are sufficient for recognising the goods that were produced (obtained) from the foreign goods placed under the customs procedure for the free customs zone as the Union goods, in respect of the goods that were produced (obtained) from the foreign goods placed under the customs procedure for the free customs zone.

4. The list of conditions, production and technology operations that are sufficient for recognising the goods that were produced (obtained) from the

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foreign goods placed under the customs procedure for the free customs zone as the Union goods, and the list of operations, the performance of which does not meet the criteria of sufficient processing, used to determine the status of the goods that were produced (obtained) from the foreign goods placed under the customs procedure for the free customs zone, shall be determined by the Commission.

5. The procedure for using the ad valorem percentage rule as the criteria for sufficient processing of the goods that were produced (obtained) from the foreign goods placed under the customs procedure for the free customs zone, shall be determined by the Commission.

The ad valorem percentage rule shall not be applied as the criteria for sufficient processing during the repair of the Union goods.

6. Status of the goods that were produced (obtained) from the foreign goods placed under the customs procedure for the free customs zone shall be determined by the authorised State authority or authorised organisation of a Member State.

7. The authorised State authority or authorised organisation of a Member State shall issue report on recognition of the goods that were produced (obtained) from the foreign goods placed under the customs procedure for the free customs zone as the Union goods, or refusal to recognise the goods that were produced (obtained) from the foreign goods placed under the customs procedure for the free customs zone as the Union goods, as the document confirming the status of the goods that were produced (obtained) from the foreign goods placed under the customs procedure for the free customs zone.

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The form of that report and refusal, their structure and format as electronic documents, procedure for their completion, procedure for their issue and use shall be determined by the Commission.

8. In cases when the document confirming the status of the goods that were produced (obtained) from the foreign goods placed under the customs procedure for the free customs zone, is missing, revoked or invalidated, those goods shall be regarded as the Union goods for the purpose of their exporting from the customs territory of the Union, and as the foreign goods for other purposes, when completing the customs procedure for the free customs zone.

Chapter 28
Customs Procedure for Free Warehouse

Article 211. Content and Application of the Customs Procedure for Free Warehouse

1. The customs procedure for free warehouse means the customs procedure applied to the foreign goods and to the Union goods, under which the goods are placed to and used in free warehouse without paying customs duties, taxes, and safeguard, anti-dumping, countervailing duties, provided that the terms and conditions for placing the goods under this customs procedure and their use in accordance with this customs procedure are complied with.

2. The goods that were placed under the customs procedure for free warehouse, the Union goods that were not placed under the customs procedure for free warehouse, and the foreign goods that were placed under other customs procedures, may be placed to and used in free warehouse.

3. The Union goods shall be placed under the customs procedure for free warehouse at the discretion of a declarant.

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The legislation of a Member State may determine the categories of the Union goods that must be placed under the customs procedure for free warehouse, in order to be placed to the warehouse established in in the territory of that Member State.

4. The Union goods that are located at free warehouse and are not placed under the customs procedure for free warehouse may be subjected to any operations, including the ones stipulated by paragraph 1 of Article 213 of this Code.

5. The foreign goods placed under the customs procedure for free warehouse shall retain the status of the foreign goods, while the Union goods placed under the customs procedure for free warehouse shall retain the status of the Union goods.

6. The goods that were produced (obtained) from the Union goods placed under the customs procedure for free warehouse shall obtain the status of the Union goods.

If the placement to and use of the Union goods that were not placed under the customs procedure for free warehouse is allowed by the legislation of the Member States, then the goods that were produced (obtained) from the Union goods placed under the customs procedure for free warehouse, and the Union goods that were not placed under the customs procedure for free warehouse, shall obtain the status of the Union goods.

7. The goods that were produced (obtained) from the foreign goods placed under the customs procedure for free warehouse, and the goods that were produced (obtained) from the foreign goods placed under the customs procedure for free warehouse and from the Union goods (hereinafter referred to as the “goods that were produced (obtained) from the foreign goods placed under the customs procedure for free warehouse”), shall obtain the status of

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the foreign goods, except for the case specified in the second indent of this paragraph.

In cases when the goods that were produced (obtained) from the foreign goods placed under the customs procedure for free warehouse are exported from the customs territory of the Union, the status of those goods shall be determined in accordance with Article 218 of this Code.

8. In cases when the customs authority is not able to identify the goods in free warehouse as the goods kept within the territory of free warehouse before its establishment, or as the goods placed under the customs procedure for free warehouse, or as the goods that were produced (obtained) in free warehouse, those goods shall be regarded as the Union goods for the purpose of their exporting from the territory of free warehouse outside the customs territory of the Union, and as the foreign goods imported to the customs territory of the Union for other purposes.

9. When the goods that are specified in paragraph 8 of this Article and that were earlier exported from the customs territory of the Union in accordance with the customs procedure for exportation are imported to the customs territory of the Union, the customs procedure for re-importation shall not be applied to those goods.

10. The foreign goods that fall within the trade remedies and are placed under the customs procedure for free warehouse shall be identified in the goods that were produced (obtained) from the foreign goods placed under the customs procedure for free warehouse, for the purpose of exporting those goods from the territory of free warehouse to the rest of the customs territory of the Union.

In cases when the foreign goods that fall within the trade remedies and that were placed under the customs procedure for free warehouse were used

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to produce the goods that were produced (obtained) from the foreign goods placed under the customs procedure for free warehouse, but that cannot be identified in those goods, the goods that were produced (obtained) from those foreign goods placed under the customs procedure for free warehouse shall be exported from the customs territory of the Union.

11. The owner of free warehouse may place and/or use the Union goods in the territory of free warehouse without placing them under the customs procedure for free warehouse, in view of paragraph 3 of this Article.

12. The Commission shall have the right to determine a list of the goods and/or categories of goods that are not subject to the customs procedure for free warehouse.

The legislation of the Member States may determine a list of the foreign goods and/or categories of foreign goods that are not subject to the customs procedure for free warehouse in the territory of the Member States.

13. Parts, assemblies, and machinery that can be identified by the customs authority as the ones found in the goods that were placed under the customs procedure for free warehouse shall be regarded as the ones placed under the customs procedure for the free warehouse for the purpose of their exporting from the territory of free warehouse, and the provisions of this Code shall be applied to them.

Article 212. Terms and conditions for placing the goods under the customs procedure for free warehouse and their use in accordance with the said customs procedure

1. The compliance with prohibitions and restrictions in accordance with Article 7 of this Code shall be the condition for placing the goods under the customs procedure for free warehouse.

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2. The person that owns warehouse, and other persons in cases stipulated by the legislation of the Member States, may be declarants for the goods to be placed under the customs procedure for free warehouse.

3. The terms and conditions for using the goods in accordance with the customs procedure for free warehouse shall be as follows:

1) placement and keeping of the goods placed under the customs procedure for free warehouse, in the territory of free warehouse during the time period of its functioning, in view of paragraph 5 of this Article and paragraph 5 of Article 213 of this Code;

2) use of the goods placed under the customs procedure for free warehouse, by the declarant that placed those goods under this customs procedure, or by other persons determined in accordance with this Chapter;

3) performance of actions with the goods placed under the customs procedure for free warehouse, in accordance with Article 213 of this Code.

4. In cases when warehouse stops functioning, terms and conditions of using the goods in accordance with the customs procedure for free warehouse, as determined by paragraph 3 of this Article, shall be complied with until this customs procedure is completed or terminated in accordance with paragraph 3 of Article 215 of this Code.

5. The legislation of the Member States may determine the cases when the goods placed under the customs procedure for free warehouse may be placed to and kept in the territory of several warehouses owned by a juridical person that is the declarant for the goods placed under the customs procedure for free warehouse, the cases of moving those goods and the goods that were produced (obtained) from the goods placed under the customs procedure for free warehouse from one warehouse to another, the features of customs

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operations performed in those cases and the features of the customs control in respect of those goods.

Article 213. Actions in respect of the goods placed under the customs procedure for free warehouse, and in respect of the goods that were produced (obtained) from the goods placed under the customs procedure for free warehouse

1. The following operations with the goods placed under the customs procedure for free warehouse, and with the goods that were produced (obtained) from the goods placed under the customs procedure for free warehouse may be performed in the territory of free warehouse:

1) storage;

2) loading (unloading) of the goods and other cargo operations related to the storage;

3) operations required to ensure safety of the goods and regular operations related to preparation of the goods for the transportation (shipment) and sale, including splitting up a consignment, forming shipments, grading, packing, re-packing, labelling, improvement of marketability of the goods;

4) processing of the goods, production of the goods (including assembly, disassembly, mounting, fitting), repair or maintenance of the goods, including the ones when the foreign goods placed under the customs procedure for free warehouse are involved in the production (obtaining) of the goods or facilitate it, even though those foreign goods are spent (used), in full or in part, during the production (obtaining) of the goods, and/or are not contained in the goods that were produced (obtained) from the goods placed under the customs procedure for free warehouse (hereinafter in this Chapter referred to as the operations on processing of the goods placed under the

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customs procedure for free warehouse). The foreign goods that were involved in the production (obtaining) of the goods during operations on processing of the goods placed under the customs procedure for free warehouse, or facilitated it, shall not include the goods that are supplementary to a technical process, such as equipment, machinery, devices;

5) use (operation) of the equipment, machinery assemblies and spare parts for the purpose of processing of the goods placed under the customs procedure for free warehouse, and performance of other operations related to the use and functioning of warehouse;

6) use of the goods for the development of industrial property and supporting infrastructure facilities (hereinafter in this Chapter referred to as "the property") within the territory of free warehouse;

7) taking samples and/or specimens of the goods in accordance with Article 17 of this Code;

8) other operations stipulated by the legislation of the Member States on customs regulation in line with the purposes of establishment of free warehouses.

2. Full or partial consumption of the goods, including the spending (use) during the production (obtaining) of the goods, organisation of production processes, maintenance and use of the equipment, machinery and assemblies used within the territory of warehouse, and the spending for development of property, shall be stated in the reports presented to the customs authority in accordance with the sixth indent of Article 424 of this Code.

3. The list of operations with the goods placed under the customs procedure for free warehouse, as stipulated by paragraph 1 of this Article, may be reduced in accordance with the legislation of the Member States on

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customs regulation, when warehouse is being established, on the basis of its purposes.

4. The operations stipulated by subparagraphs 1 to 3 and 5 of paragraph 1 of this Article shall be performed by owner of warehouse only.

The legislation of the Member States on customs regulation may determine other persons entitled to perform the operations specified in this paragraph.

5. The goods that were placed under the customs procedure for free warehouse, and/or the goods that were produced (obtained) from the goods placed under the customs procedure for free warehouse, may be exported from the territory of free warehouse without the customs procedure for free warehouse being completed, upon the permission of the customs authority, in the following cases:

1) the said goods that are the equipment or other fixed production-related assets commissioned and used by owner of warehouse, or are the parts of the said fixed production-related assets, are exported to the rest of the customs territory of the Union for their repair (except for overhaul, upgrade), maintenance or other operations required to maintain those goods in proper (working) condition;

2) the said goods are exported to the rest of the customs territory of the Union for their technical testing, examination, evaluation, inspection, including the ones prescribed by the production process, and for their demonstration as specimens;

3) the said goods are exported to the rest of the customs territory of a Member State where owner of warehouse is included in the list of warehouse owners, for performing the customs operations related to the completion of the customs procedure for free warehouse outside of warehouse, in the

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customs authority that is authorised by the customs legislation of the Member State to perform customs operations with this kind of goods;

4) the said goods are exported for placing and keeping within the territory of another warehouse in the cases stipulated by the legislation of the Member States, in accordance with paragraph 5 of Article 212 of this Code.

6. The goods specified in subparagraphs 1 and 2 of paragraph 5 of this Article shall be subject to re-importation into the territory of free warehouse before the time period determined by the customs authority expires, based on the purposes and circumstances of this kind of operations. The time period determined by the customs authority may be extended upon a well-reasoned application of declarant for those goods.

The customs procedure for free warehouse shall be completed in respect of the goods specified in subparagraph 3 of paragraph 5 of this Article before the expiration of the time period determined by the customs authority. The time period determined by the customs authority may be extended upon a well-reasoned application of declarant for those goods.

The goods specified in subparagraph 4 of paragraph 5 of this Article shall be placed to the territory of another warehouse before the time period determined by the customs authority expires. The time period determined by the customs authority may be extended upon a well-reasoned application of declarant for those goods.

7. The procedure for authorisation by the customs authority, as specified in paragraph 5 of this Article, shall be determined in accordance with the legislation of the Member States on customs regulation.

8. The goods or part of the goods that were placed under the customs procedure for free warehouse, and/or the goods that were produced (obtained) from the goods placed under the customs procedure for free

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warehouse, may be subjected to transactions involving the transfer of the rights to possess, use and/or dispose of those goods. In this case the customs procedure for free warehouse shall be completed in accordance with the procedure stipulated by this Code, except for the cases when those goods may be transferred without the customs procedure for free warehouse being completed, in accordance with paragraph 9 of this Article.

9. The goods that were placed under the customs procedure for free warehouse, and/or the goods that were produced (obtained) from the goods placed under the customs procedure for free warehouse, may be transferred for possession and/or use without the customs procedure for free warehouse being completed to:

1) contractor (subcontractor) or another person that will perform the construction and/or installation contract work within the territory of free warehouse;

2) carrier for their carriage;

3) persons that will perform the repair (except for overhaul, upgrade), maintenance and other operations required to maintain those goods in proper (working) condition;

4) persons that will perform technical testing, examination, evaluation, inspection of those goods as prescribed by the production process, and their demonstration as specimens;

5) persons that will perform operations with the goods exported from the territory of free warehouse in the cases stipulated by subparagraphs 1 and 2 of paragraph 5 of this Article.

10. The transfer of the goods for possession and/or use to the persons specified in paragraph 9 of this Article shall not exempt a declarant of the goods placed under the customs procedure for free warehouse from the

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obligation to comply with terms and conditions of the use of the goods, in accordance with the customs procedure for free warehouse stipulated by this Chapter.

Article 214. Identification of the Foreign Goods Placed under the Customs Procedure for Free Warehouse in the Goods that Were Produced (Obtained) from the Foreign Goods Placed under the Customs Procedure for Free Warehouse

1. The following methods can be used to identify the foreign goods placed under the customs procedure for free warehouse in the goods that were produced (obtained) from the foreign goods placed under the customs procedure for free warehouse:

1) application by owner of warehouse or officials of the customs authorities of seals, stamps, digital and other marks to the foreign goods placed under the customs procedure for free warehouse;

2) detailed description, photographs, scale representation of the foreign goods;

3) comparison of pre-selected samples and/or specimens of the foreign goods and goods that were produced (obtained) from the foreign goods;

4) use of marking of the goods, including the marking with serial numbers;

5) other methods that can be applied based on the nature of the goods placed under the customs procedure for free warehouse, and on the operations on processing the goods placed under the customs procedure for free warehouse, including the examination of presented documents with detailed data about the use of the foreign goods placed under the customs procedure for free warehouse in the technology process of operations on processing the goods placed under the customs procedure for free warehouse,

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and about their production process, or the customs control during the operations on processing the goods placed under the customs procedure for free warehouse.

2. The procedure for identification of the foreign goods placed under the customs procedure for free warehouse in the goods that were produced (obtained) from the foreign goods placed under the customs procedure for free warehouse shall be determined in accordance with the legislation of the Member States on customs regulation.

Article 215. Completion and Termination of the Customs Procedure for Free Warehouse

1. The customs procedure for free warehouse shall be completed in the following cases:

1) termination of functioning of free warehouse within 6 months from the date when warehouse stopped functioning;

2) export of the goods placed under the customs procedure for free warehouse, of the goods that were produced (obtained) from the goods placed under the customs procedure for free warehouse, from the territory of free warehouse, except for the export of those goods:

for the purposes specified in paragraph 5 of Article 213 of this Code;

for their disposal, neutralisation, recycling or destruction in any other manner in accordance with the legislation of the Member States, provided that those goods have lost their initial useful qualities and have become unusable as intended;

3) transfer by declarant of the rights to possess, use and/or dispose of the goods placed under the customs procedure for free warehouse, and/or of the goods that were produced (obtained) from the goods placed under the

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customs procedure for free warehouse, to another person, in accordance with paragraph 10 of this Article, except for the transfer of the goods in the cases specified in paragraph 9 of Article 213 of this Code.

2. When completing the customs procedure for free warehouse, the person who was the declarant for the goods during their placement under the customs procedure for free warehouse, or another person if it is stipulated by the legislation of the Member States on customs regulation, may be the declarant for the goods.

3. In cases when warehouse stops functioning, the customs procedure for free warehouse shall be completed by placing the goods in the territory of free warehouse that were placed under the customs procedure for free warehouse, and the goods that were produced (obtained) from the goods placed under the customs procedure for free warehouse, under the customs procedures stipulated by this Code, except for the customs procedure for transit, in view of paragraphs 4 and 5 of this Article, or shall be completed without placing the goods under the customs procedures in accordance with paragraphs 7 and 9 of this Article.

In cases when the customs procedure for free warehouse is not completed in accordance with the first indent of this paragraph, this customs procedure shall be terminated upon the expiration of the time period specified in subparagraph 1 of paragraph 1 of this Article, and the goods shall be detained by the customs authorities in accordance with Chapter 51 of this Code.

4. For the purpose of exporting the goods from the territory of free warehouse outside the customs territory of the Union, the customs procedure for free warehouse shall be completed by placing:

1) under the customs procedure for exportation:

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the foreign goods that were placed under the customs procedure for free warehouse and are exported form the territory of free warehouse in an unchanged condition, except for changes due to natural wear, as well as changes due to natural wastage under normal conditions of transit (transportation) and/or storage;

the goods that were produced (obtained) from the foreign goods placed under the customs procedure for free warehouse and were not recognised as the Union goods in accordance with Article 218 of this Code;

2) under the customs procedure for re-exportation:

the Union goods placed under the customs procedure for free warehouse;

the goods that were produced (obtained) from the Union goods;

the goods that were produced (obtained) from the foreign goods placed under the customs procedure for free warehouse and were recognised as the Union goods in accordance with Article 218 of this Code.

5. For the purpose of exporting the goods from the territory of free warehouse to the rest of the customs territory of the Union, the customs procedure for free warehouse shall be completed by placing:

1) under the customs procedures specified in subparagraphs 1, 4, 5, 7, 10 and 14 to 16 of paragraph 2 of Article 127 of this Code: the foreign goods that were placed under the customs procedure for free warehouse and are exported from the territory of warehouse in an unchanged condition, except for the changes caused by natural wear, and the changes caused by natural wear as the result of normal conditions of transportation (shipment) and/or storage, and the goods that were produced (obtained) from the foreign goods placed under the customs procedure for free warehouse, in view of paragraph 6 of this Article;

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2) under the customs procedure for re-importation:

the Union goods that were placed under the customs procedure for free warehouse and remained in an unchanged condition, except for changes caused by natural wear, and changes caused by natural wear under normal conditions of transportation (shipment) and/or storage;

the goods that were produced (obtained) exclusively from the Union goods that were placed under the customs procedure for free warehouse, upon the completion of the customs procedure for free warehouse in respect of the Union goods.

6. If the goods that were produced (obtained) from the foreign goods placed under the customs procedure for free warehouse contain the foreign goods that fall within trade remedies, those goods may be placed under the customs procedures specified in subparagraphs 1 and 7 of paragraph 2 of Article 127 of this Code, for their exportation from the territory of warehouse to the rest of the customs territory of the Union, provided that the foreign goods placed under the customs procedure for free warehouse in those goods were identified.

7. The customs procedure for free warehouse shall be completed without placing the goods under the customs procedures in the case stipulated by paragraph 9 of this Article, and in the following cases:

1) the goods placed under the customs procedure for free warehouse, and the goods that were produced (obtained) from the goods placed under the customs procedure for free warehouse, have lost their useful qualities and have become unusable as intended, shall be exported from the territory of free warehouse for their disposal, neutralisation, recycling or destruction in other manner, in accordance with the legislation of the Member States. The customs procedure for free warehouse shall be completed in respect of the

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goods placed under the customs procedure for free warehouse as per the quantity of goods that were disposed, neutralised, recycled and/or destroyed in other manner, and as determined in accordance with the legislation of the Member States on customs regulation;

2) the goods placed under the customs procedure for free warehouse have been destroyed and/or permanently lost as the result of an accident or force majeure, or have been permanently lost as the result of natural wear under normal conditions of transportation (shipment) and/or storage, and the customs authority recognised this destruction or permanent loss in accordance with the legislation of the Member States on customs regulation.

8. The procedure for completing the customs procedure for free warehouse in the cases stipulated by paragraph 7 of this Article shall be determined in accordance with the legislation of the Member States on customs regulation.

9. In cases when warehouse stops functioning, the customs procedure for free warehouse in respect of the goods that were placed under the customs procedure for free warehouse and are the equipment commissioned and used by owner of warehouse, or are the goods that were used by owner of warehouse to develop property within the territory of free warehouse and are the part of that property, shall be completed without placing the said goods under the customs procedures in accordance with the procedure stipulated by the legislation of the Member States.

The said goods shall obtain the status of the Union goods on the date when the customs procedure for free warehouse was completed.

10. In case of transfer by declarant of the rights to possess, use and/or dispose of the goods placed under the customs procedure for free warehouse, and/or of the goods that were produced (obtained) from the goods placed

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under the customs procedure for free warehouse, to another person, the customs procedure for free warehouse shall be completed in accordance with subparagraph 1 of paragraph 5 of this Article.

11. The customs procedure for free warehouse in case of liquidation of owner of warehouse shall be completed in accordance with the legislation of the Member States on customs regulation.

Article 216. Commencement and Desistance of Obligation for Payment of Import Customs Duties, Taxes, and Safeguard, Anti-dumping, Countervailing Duties for the Foreign Goods to be Placed (Placed) under the Customs Procedure for Free Warehouse, Time Period of Their Payment and Calculation

1. The obligation of a declarant to pay customs duties, taxes, and safeguard, anti-dumping, countervailing duties for the foreign goods to be placed (placed) under the customs procedure for free warehouse shall commenced with a declarant on the date when the customs authority registered declaration for goods, and for the goods declared for release before the submission of declaration for goods the same obligation of a person, who submitted a statement of release of goods before the submission of declaration for goods, shall commence from the date when the customs authority registered a statement of release of goods before the submission of declaration for goods.

2. The obligation of a declarant to pay customs duties, taxes, and safeguard, anti-dumping, countervailing duties for the foreign goods to be placed (placed) under the customs procedure for free warehouse that commenced with a declarant shall desist upon the occurrence of the following circumstances:

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1) completion of the customs procedure for free warehouse in accordance with Article 215 of this Code, including completion after the occurrence of the circumstances specified in paragraph 4 of this Article, except for the cases when the customs procedure for free warehouse was completed by placing the goods specified in the fourth indent of subparagraph 2 of paragraph 4 of Article 215 of this Code under the customs procedure for exportation;

2) export of the goods specified in the fourth indent of subparagraph 2 of paragraph 4 of Article 215 of this Code that were placed under the customs procedure for exportation from the customs territory of the Union;

3) placement of the goods, in respect of which the customs procedure for free warehouse was completed, and/or of the goods that were produced (obtained) from the goods placed under the customs procedure for free warehouse under such customs procedure that is terminated, under the customs procedures in accordance with paragraph 7 of Article 129 of this Code;

4) fulfilment of the obligation for payment of import customs duties, taxes, and safeguard, anti-dumping, countervailing duties and/or their recovery in the amounts calculated and payable in accordance with paragraph 5 of this Article;

5) recognition by the customs authority, in accordance with the legislation of the Member States on customs regulation, of the destruction and/or permanent loss of the foreign goods placed under the customs procedure for free warehouse, and/or of the goods that were produced (obtained) from the goods placed under the customs procedure for free warehouse, as the result of an accident or force majeure, of the permanent loss of those goods as the result of natural wear under normal conditions of

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transportation (shipment) and/or storage, except for the cases when the payment of import customs duties, taxes, and safeguard, anti-dumping, countervailing duties for those foreign goods became due before that destruction or permanent loss, in accordance with this Code;

6) refusal to release goods in accordance with the customs procedure for free warehouse, in respect of the obligation for payment of import customs duties, taxes, and safeguard, anti-dumping, countervailing duties, which commenced during the registration of declaration for goods or statement of release of goods before the submission of declaration for goods;

7) revocation of a declaration for goods in accordance with Article 113 of this Code and/or cancellation of release of the goods in accordance with paragraph 4 of Article 118 of this Code in respect of the obligation for payment of import customs duties, taxes, and safeguard, anti-dumping, countervailing duties, which commenced during the registration of declaration for goods;

8) confiscation or turning of the goods into the property (income) of a Member State in accordance with the legislation of that Member State;

9) detention of the goods by the customs authority in accordance with Chapter 51 of this Code;

10) placement of the goods that were withdrawn or arrested during investigation into a reported crime, during the criminal proceedings, or administrative proceedings (administrative process), and in whose respect a decision on their return was taken, in temporary storage or under one of the customs procedures, unless those goods were released earlier.

3. The obligation for payment of import customs duties, taxes, and safeguard, anti-dumping, countervailing duties shall be fulfilled upon the occurrence of the circumstances specified in paragraph 4 of this Article.

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4. Import customs duties, taxes, and safeguard, anti-dumping, countervailing duties shall be paid within the following time period and upon the occurrence of the following circumstances:

1) in cases when the foreign goods that were placed under the customs procedure for free warehouse, and/or the goods that were produced form the foreign goods placed under the customs procedure for free warehouse, were exported from the territory of free warehouse before the customs procedure for free warehouse in respect of those goods was completed, or without authorisation of the customs authority in the cases specified in paragraph 5 of Article 213 of this Code, except for the cases when those goods can be exported from the territory of free warehouse without the customs procedure for free warehouse being completed in the cases stipulated by subparagraph 2 of paragraph 1 of Article 215 of this Code - on the date when the goods were exported from the territory of free warehouse, and if this date was not determined - on the date when such export from the territory of free warehouse was discovered;

2) in cases when the foreign goods placed under the customs procedure for free warehouse, and/or the goods that were produced (obtained) from the foreign goods placed under the customs procedure for free warehouse, were transferred to another person before the customs procedure for free warehouse in respect of those goods was completed, except of the cases when those goods can be transferred in the cases stipulated by paragraph 9 of Article 213 of this Code - on the date when the goods were transferred, and if this date was note determined - on the date when the transfer was discovered;

3) in cases when the goods that were exported from the territory of free warehousein cases specified in subparagraphs 1 and 2 of paragraph 5 of Article 213 of this Codewere not returned to the territory of free warehouse

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before the expiration of the time period determined by the customs authority in accordance with the first indent of paragraph 6 of Article 213 of this Code - on the date when the time period determined by the customs authority in accordance with the first indent of paragraph 6 of Article 213 of this Code expired;

4) in cases when the customs procedures for free warehouse was not completed before the expiration of the time period determined by the customs authority in accordance with the second indent of paragraph 6 of Article 213 of this Code in respect of the goods that were exported from the territory of free warehouse in the case stipulated by subparagraph 3 of paragraph 5 of Article 213 of this Code - on the date when that time period expired;

5) in cases when the goods that were exported from the territory of free warehouse in the case specified in subparagraph 4 of paragraph 5 of Article 213 of this Code were not placed within the territory of another warehouse before the expiration of the time period specified by the customs authority in accordance with the third indent of paragraph 6 of Article 213 of this Code - on the date when the time period determined by the customs authority in accordance with the third indent of paragraph 6 of Article 213 of this Code expired;

6) in cases when the foreign goods placed under the customs procedure for free warehouse, and/or the goods that were produced (obtained) from the foreign goods placed under the customs procedure for free warehouse, were lost, except for the destruction and/or permanent loss caused by an accident or force majeure, or for permanent loss caused by natural wear under normal conditions of transportation (shipment) and/or storage - on the date when the goods were lost, and if this date cannot be determined - on the date when this lost was discovered;

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7) in cases when the documents confirming the disposal, neutralisation, recycling or destruction in any other manner, as specified in the third indent of subparagraph 2 of paragraph 1 of Article 215 of this Code, were not presented to the customs authority within the time period determined by it - on the date when those goods were exported from the territory of warehouse;

8) in cases when the customs procedure for exportation in respect of the goods specified in the fourth indent of subparagraph 2 of paragraph 4 of Article 215 of this Code was terminated in accordance with the third indent of paragraph 5 of Article 139 of this Code, except for termination of the customs procedure for exportation in respect of those goods that were within the territory of warehouse as of the date of termination - on the date following the expiration of the time period determined by the first indent of paragraph 5 of Article 139 of this Code.

5. In cases when the circumstances specified in paragraph 4 of this Article occurred in respect of the foreign goods placed under the customs procedure for free warehouse, the import customs duties, taxes, and safeguard, anti-dumping, countervailing duties shall be paid as if the foreign goods were placed under the customs procedure for release for internal consumption without any tariff preferences and import customs duties exemptions, tax exemptions.

In cases when the circumstances specified in paragraph 4 of this Article occurred in respect of the goods that were produced (obtained) from the foreign goods placed under the customs procedure for free warehouse, and the foreign goods placed under the customs procedure for free warehouse were identified in those goods in accordance with Article 214 of this Code, the import customs duties, taxes, and safeguard, anti-dumping, countervailing duties shall be paid for the foreign goods that were placed under the customs

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procedure for free warehouse and were used to produce the goods that were produced (obtained) from the foreign goods placed under the customs procedure for free warehouse, as if those foreign goods were placed under the customs procedure for release for internal consumption without any tariff preferences and import customs duties exemptions, tax exemptions.

In the cases specified in the first and second indents of this paragraph, the rates of import customs duties, taxes, and safeguard, anti-dumping, countervailing duties as of the date when the customs authority registered declaration for goods that was submitted for placing the goods under the customs procedure for free warehouse, and in respect of the goods that were released during their placement under the customs procedure for free warehouse before the submission of declaration for goods - as of the date when the customs authority registered statement of release of goods before the submission of declaration for goods, shall be used to calculate the import customs duties, taxes, and safeguard, anti-dumping, countervailing duties.

6. In cases when the circumstances specified in paragraph 4 of this Article occurred in respect of the goods that were produced (obtained) from the foreign goods placed under the customs procedure for free warehouse, and the foreign goods placed under the customs procedure for free warehouse were not identified in those goods in accordance with Article 214 of this Code, the import customs duties, taxes, and safeguard, anti-dumping, countervailing duties shall be paid as if those goods that were produced (obtained) from the foreign goods placed under the customs procedure for free warehouse were placed under the customs procedure for release for internal consumption without any tariff preferences and import customs duties exemptions, tax exemptions.

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In the above case the import customs duties, taxes, and safeguard, anti-dumping, countervailing duties shall be calculated in accordance with Chapters 7 and 12 of this Code.

The rates of import customs duties, taxes, and safeguard, anti-dumping, countervailing duties as of the date of payment of the import customs duties, taxes, and safeguard, anti-dumping, countervailing duties in accordance with paragraph 4 of this Article shall be used to calculate the import customs duties, taxes, and safeguard, anti-dumping, countervailing duties in respect of the goods that were produced (obtained) from the foreign goods placed under the customs procedure for free warehouse.

In cases when foreign currency needs to be converted to the currency of a Member State to determine the customs value of the goods, and to calculate the import customs duties, taxes, and safeguard, anti-dumping, countervailing duties, the currency shall be so converted at the exchange rate as of the date of payment of the import customs duties, taxes, and safeguard, anti-dumping, countervailing duties in accordance with paragraph 4 of this Article.

In cases when the customs authority does not have accurate data about the goods (description, name, quantity, origin and/or customs value), the base for calculating payable import customs duties, taxes, safeguard, anti-dumping, countervailing duties shall be determined on the basis of data available to the customs authority, while the goods shall be classified in view of paragraph 3 of Article 20 of this Code.

In cases when the code of the goods falls within a grouping of codes with less than 10 digits in accordance with the Commodity Nomenclature of Foreign Economic Activity:

the highest rate of customs duties applicable to the goods of this grouping shall be used to calculate the import customs duties;

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the highest rate of value added tax, the highest rate of excise (excise tax or excise fee) applicable to the goods of this grouping, in respect of which the highest rate of customs duties was determined, shall be used to calculate the taxes;

the highest rate of safeguard, anti-dumping, countervailing duties applicable to the goods of this grouping, in view of the tenth indent of this paragraph, shall be used to calculate safeguard, anti-dumping, countervailing duties.

Safeguard, anti-dumping and countervailing duties shall be calculated based on the origin of goods, as confirmed in accordance with Chapter 4 of this Code, and/or other data required to determine the said duties. In cases when origin of the goods and/or other data required to determine the said duties were not confirmed, safeguard, anti-dumping, countervailing duties shall be calculated on the basis of the highest rates of safeguard, anti-dumping, countervailing duties stipulated for the goods of the same code of the Commodity Nomenclature of Foreign Economic Activity, provided that the goods were classified under a 10-digit code, or for the goods that fall within a grouping provided that codes of the goods fall within a grouping of codes with less than 10 digits in accordance with the Commodity Nomenclature of Foreign Economic Activity.

When accurate data about the goods is established at a later time, the import customs duties, taxes, and safeguard, anti-dumping, countervailing duties shall be calculated on the basis of that accurate data, and the amounts of import customs duties, taxes, and safeguard, anti-dumping, countervailing duties paid or recovered in excess shall be refunded (offset), or unpaid amounts shall be recovered in accordance with Chapters 10 and 11, and Articles 76 and 77 of this Code.

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7. Interest shall be charged on the amounts of customs duties, taxes, and safeguard, anti-dumping, countervailing duties payable (recovered) in accordance with paragraph 5 of this Article, as if payment of the said amounts was deferred from the date when the goods were placed under the customs procedure for free warehouse until the date when the time period for payment of customs duties, taxes, and safeguard, anti-dumping, countervailing duties expires. The said interest shall be charged and paid in accordance with Article 60 of this Code.

8. In cases when the customs procedure for customs warehouse was completed, or when the goods specified in the fourth indent of subparagraph 2 of paragraph 4 of Article 215 of this Code that were placed under the customs procedure for exportation, or when the goods were placed under the customs procedures applicable to the foreign goods in accordance with paragraph 7 of Article 129 of this Code, or when the goods were detained by the customs authorities in accordance with Chapter 51 of this Code, after the obligation for payment of customs duties, taxes, and safeguard, anti-dumping, countervailing duties was fulfilled or after their recovery (in part or in full), the amounts of customs duties, taxes, and safeguard, anti-dumping, countervailing duties paid and/or recovered in accordance with this Article shall be refunded (offset) in accordance with Chapter 10 and Article 76 of this Code.

Article 217. Features of Calculation and Payment of the Import Customs Duties, Taxes, and Safeguard, Anti-Dumping, Countervailing Duties When Placing the Goods that Were Placed under the Customs Procedure for Free Warehouse and the Goods that Were Produced (Obtained) from the Foreign Goods Placed under the Customs Procedure for Free Warehouse, under Certain Customs Procedures

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1. When the foreign goods that were placed under the customs procedure for free warehouse and were not subjected to operations on processing the goods placed under the customs procedure for free warehouse in the territory of free warehouse, are placed under the customs procedure for release for internal consumption, the rates of import customs duties, taxes, and safeguard, anti-dumping, countervailing duties applicable as of the date of registration by the customs authority of declaration for goods submitted for placing the goods under the customs procedure for free warehouse, shall be used to calculate the import customs duties, taxes, and safeguard, anti-dumping, countervailing duties, and for the goods that were released before the submission of declaration for goods when placed under the customs procedure for free warehouse - as of the date when the customs authority registered statement of release of goods before the submission of declaration for goods, except for the case specified in the second indent of this paragraph.

In cases when the equipment that was placed under the customs procedure for free warehouse and was commissioned and used by owner of warehouse for the operations specified in paragraph 1 of Article 213 of this Code, are placed under the customs procedure for release for internal consumption, the rates of import customs duties, taxes, and safeguard, anti-dumping, countervailing duties as of the date when the customs authority registered declaration for goods that was submitted for placing the equipment under the customs procedure for release for internal consumption, shall be used to calculate the import customs duties, taxes, and safeguard, anti-dumping, countervailing duties.

2. When the goods that were produced (obtained) from the foreign goods placed under the customs procedure for free warehouse, are placed

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under the customs procedures specified in subparagraphs 1, 5, 7, 10 and 14 of paragraph 2 of Article 127 of this Code:

1) provided that the foreign goods placed under the customs procedure for free warehouse were identified in the said goods in accordance with Article 214 of this Code, the import customs duties, taxes, and safeguard, anti-dumping, countervailing duties shall be calculated for the foreign goods that were placed under the customs procedure for free warehouse and were used to produce the goods that were produced (obtained) from the foreign goods placed under the customs procedure for free warehouse. The rates of import customs duties, taxes, and safeguard, anti-dumping, countervailing duties applicable as of the date of registration by the customs authority of declaration for goods submitted for placing the goods under the customs procedure for free warehouse, shall be used to calculate the import customs duties, taxes, and safeguard, anti-dumping, countervailing duties, and for the goods that were released before the submission of declaration for goods when placed under the customs procedure for free warehouse - as of the date when the customs authority registered statement of release of goods before the submission of declaration for goods;

2) in cases when the foreign goods placed under the customs procedure for free warehouse were not identified in the goods that were produced (obtained) from the foreign goods placed under the customs procedure for free warehouse, in accordance with Article 214 of this Code, as of the date when the customs authority registered declaration for goods in respect of the goods that were produced (obtained) from the foreign goods placed under the customs procedure for free warehouse, the import customs duties, taxes shall be calculated for the goods produced (obtained) from the foreign goods placed under the customs procedure for free warehouse. The rates of import

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customs duties, taxes as of the date when the customs authority registered declaration for goods that was submitted for placing the goods under the customs procedures specified in subparagraphs 1, 5, 7, 10 and 14 of paragraph 2 of Article 127 of this Code, shall be applied to calculate the import customs duties, taxes. In this case the estimated cost of the goods that were produced (obtained) from the foreign goods placed under the customs procedure for free warehouse shall be the basis for calculating the import customs duties at the ad valorem rate, the procedure of which shall be determined by the Commission.

3. When the customs procedure for free warehouse is completed by placing the goods that were produced (obtained) from the foreign goods placed under the customs procedure for free warehouse, under the customs procedures in accordance with paragraph 10 of Article 215 of this Code, the import customs duties, taxes shall be calculated for the goods that were produced (obtained) from the foreign goods placed under the customs procedure for free warehouse. The rates of import customs duties, taxes as of the date when the customs authority registered declaration for goods that was submitted for placing the goods under the customs procedures specified in subparagraphs 1, 5, 7, 10 and 14 of paragraph 2 of Article 127 of this Code, shall be applied to calculate the import customs duties, taxes.

4. In cases when the foreign currency needs to be converted to the currency of a Member State to calculate the import customs duties, taxes, and safeguard, anti-dumping, countervailing duties in the cases specified in paragraphs 1 to 3 of this Article, the currency shall be converted at the exchange rate as of the date when the import customs duties, taxes, and safeguard, anti-dumping, countervailing duties applicable for each case were applied.

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Article 218. Determination of Status of the Goods that Were Produced (Obtained) from the Foreign Goods Placed under the Customs Procedure for Free Warehouse

1. In cases when the goods that were produced (obtained) from the foreign goods placed under the customs procedure for free warehouse are exported from the customs territory of the Union, the status of those goods shall be determined in accordance with criteria of sufficient processing of the goods that may consist of:

1) change in code of the goods in accordance with the Commodity Nomenclature of Foreign Economic Activity at the level of any of the first 4 digits;

2) change in value of the goods when the percentage of value of the materials used or added value amounts to the fixed percentage of cost of the end products (ad valorem percentage rule);

3) fulfilment of conditions, performance of production and technology operations that are sufficient for the goods to be recognised as the Union goods.

2. The goods that were produced (obtained) from the foreign goods placed under the customs procedure for free warehouse for their exporting form the customs territory of the Union, shall be recognised as the Union goods, provided that the operations on production (obtaining) of the goods result in fulfilment of one of the following conditions:

1) code of the goods in accordance with the Commodity Nomenclature of Foreign Economic Activity changed at the level of any of the first 4 digits, except for the cases specified in paragraph 3 of this Article;

2) percentage of value of the foreign goods placed under the customs procedure for free warehouse is less that the fixed percentage of cost of the

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end products, or added value amounts the fixed percentage in cost of the end products, except for the cases specified in paragraph 3 of this Article;

3) conditions in respect of the goods were fulfilled, production and technology operations that are sufficient to recognise the goods that were produced (obtained) from the foreign goods placed under the customs procedure for free warehouse, as the Union goods, were performed, except for the case specified in the first indent of paragraph 3 of this Article.

3. The goods that were produced (obtained) from the foreign goods placed under the customs procedure for free warehouse shall not be recognised as the Union goods, provided that those goods were subjected only to the operations that do not meet the criteria of sufficient procession, whether other conditions were fulfilled or not.

Change in code of the goods in accordance with the Commodity Nomenclature of Foreign Economic Activity at the level of any of the first 4 digits and ad valorem percentage rule shall not be used as criteria for the sufficient processing of the goods that were produced (obtained) from the foreign goods placed under the customs procedure for free warehouse, provided that there is a list of conditions, production and technology operations that are sufficient for recognising the goods that were produced (obtained) from the foreign goods placed under the customs procedure for free warehouse as the Union goods, in respect of the goods that were produced (obtained) from the foreign goods placed under the customs procedure for free warehouse.

4. The list of conditions, production and technology operations that are sufficient for recognising the goods that were produced (obtained) from the foreign goods placed under the customs procedure for free warehouse as the Union goods, and the list of operations, the performance of which does not

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meet the criteria of sufficient processing, used to determine the status of the goods that were produced (obtained) from the foreign goods placed under the customs procedure for free warehouse, shall be determined by the Commission.

5. The procedure for using the ad valorem percentage rule as the criteria for sufficient processing of the goods that were produced (obtained) from the foreign goods placed under the customs procedure for free warehouse, shall be determined by the Commission.

The ad valorem percentage rule shall not be applied as the criterion for sufficient processing during the repair of the Union goods that were placed under the customs procedure for free warehouse.

6. Status of the goods that were produced (obtained) from the foreign goods placed under the customs procedure for free warehouse shall be determined by the authorised State authority or authorised organisation of a Member State.

7. The authorised State authority or authorised organisation of a Member State shall issue report on recognition of the goods that were produced (obtained) from the foreign goods placed under the customs procedure for free warehouse as the Union goods, or refusal to recognise the goods that were produced (obtained) from the foreign goods placed under the customs procedure for free warehouse as the Union goods, as the document confirming the status of the goods that were produced (obtained) from the foreign goods placed under the customs procedure for free warehouse.

The form of that report and refusal, their structure and format as electronic documents, procedure for their completion, procedure for their issue and use shall be determined by the Commission.

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8. In cases when the document confirming the status of the goods that were produced (obtained) from the foreign goods placed under the customs procedure for free warehouse is missing, revoked or invalidated, those goods shall be regarded as the Union goods for the purpose of their exporting from the customs territory of the Union, and as the foreign goods for other purposes, when completing the customs procedure for free warehouse.

Chapter 29
Customs Procedure for Temporary Admission

Article 219. Content and Application of the Customs Procedure for Temporary Admission

1. The customs procedure for temporary admission means the customs procedure applied to the foreign goods, under which those goods are temporarily kept and used in the customs territory of the Union, provided that terms and conditions of placement of the goods under this customs procedure and their use in accordance with that customs procedure are complied with, with partial payment of the import customs duties, taxes, and without paying safeguard, anti-dumping, countervailing duties, or without paying the import customs duties, taxes, and without paying safeguard, anti-dumping, countervailing duties.

2. The goods placed under the customs procedure for temporary admission (hereinafter in this Chapter referred to as the “temporarily imported goods”), shall retain their status of the foreign goods.

3. The categories of goods that can be kept and used in the customs territory of the Union in accordance with the customs procedure for temporary admission without paying the import customs duties, taxes, terms and conditions of that temporary keeping and use, and the time periods for

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that temporary keeping and use shall be determined by the Commission and/or by international treaties of the Member States with a third party.

4. The customs procedure for temporary admission shall not be applied to the following categories of goods:

1) food, drinks, including alcohol, tobacco and tobacco products, raw materials, semi-finished products, consumables and samples, except for cases of their import into the customs territory of the Union in single copies for promotional and/or demonstration purposes or as industrial exhibits;

2) waste, including industrial waste;

3) goods prohibited from being imported to the customs territory of the Union.

5. The customs procedure for temporary admission may be applied to suspend the customs procedure for processing within the customs territory by placing the processed products of the goods that were earlier placed under the customs procedure for processing within the customs territory under that customs procedure.

Article 220. Terms and Conditions for Placing the Goods under the Customs Procedure for Temporary Admission and Their Use in Accordance with that Customs Procedure

1. The terms and conditions for placing the goods under the customs procedure for temporary admission shall be as follows:

1) ability to identify the goods placed under the customs procedure for temporary admission, with their subsequent placement under the customs procedure in order to complete that customs procedure. Identification of the goods shall not be required in cases when the replacement of the temporarily imported goods is allowed in accordance with international treaties of the Member States with a third party;

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2) partial payment of the import customs duties, taxes in accordance with Article 223 of this Code, except for the case when in accordance with paragraph 3 of Article 219 of this Code temporary keeping and use of the goods in the customs territory of the Union in accordance with the customs procedure for temporary admission are allowed without paying the import customs duties, taxes;

3) compliance with terms and conditions for temporary keeping and use of the goods in accordance with the customs procedure for temporary admission without paying the customs duties, taxes, provided that those terms and conditions were determined by the Commission in accordance with paragraph 3 of Article 219 of this Code, and/or stipulated by international treaties of the Member States with a third party;

4) compliance with prohibitions and restrictions in accordance with Article 7 of this Code.

2. The terms and conditions for using the goods in accordance with the customs procedure for temporary admission shall be as follows:

1) observance of the time period of the customs procedure for temporary admission determined by the customs authority;

2) compliance with restrictions to possess and use the temporarily imported goods, as determined by Article 222 of this Code;

3) partial payment of the import customs duties, taxes in accordance with Article 223 of this Code, except for the case when in accordance with paragraph 3 of Article 219 of this Code temporary keeping and use of the goods in the customs territory of the Union in accordance with the customs procedure for temporary admission are allowed without paying the import customs duties, taxes;

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4) compliance with terms and conditions for temporary keeping and use of the goods in accordance with the customs procedure for temporary admission without paying the customs duties, taxes, determined by the Commission in accordance with paragraph 3 of Article 219 of this Code, and/or stipulated by international treaties of the Member States with a third party.

Article 221. Time Period of the Customs Procedure for Temporary Admission

1. The time period of the customs procedure for temporary admission shall not exceed 2 years from the date when the goods were placed under the customs procedure for temporary admission, and the time period determined by the Commission in accordance with paragraph 2 of this Article.

2. For certain categories of goods depending on the purpose of their import into the customs territory of the Union, the Commission may define a shorter or longer (other than 2 years) period of validity of the customs procedure for temporary admission.

3. When placing goods under the customs procedure for temporary admission, the customs authority, on the basis of the application of the declarant and taking into account the purposes and circumstances of the import of the goods into the customs territory of the Union, shall define the duration of such customs procedure, which, subject to paragraph 4 of this Article shall not exceed the period stipulated in paragraph 1 of this Article, or the period determined by the Commission in accordance with paragraph 2 of this Article.

4. The period of validity of the customs procedure for temporary admission established by the customs authority may be extended upon

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application of the person until the expiry of that period or not later than 1 month after its expiry within the period of validity of this customs procedure as stipulated in paragraph 1 of this Article, or the period of validity of this customs procedure as determined by the Commission in accordance with paragraph 2 of this Article.

In case of extended customs procedure for temporary admission established by the customs authority, after its expiry this customs procedure shall be resumed from the date of termination of this customs procedure.

5. In case of repeated application of the customs procedure for temporary admission of foreign goods into the customs territory of the Union, including when the goods declarants are different persons, the overall validity period of the customs procedure for temporary admission may not exceed the period stipulated in paragraph 1 of this Article, or the period determined by the Commission in accordance with paragraph 2 of this Article.

Article 222. Restrictions for Ownership and Use of Temporarily Admitted Goods

1. Temporarily admitted goods shall remain in an unchanged condition, except for changes due to natural wear, as well as changes due to natural wastage under normal conditions of transportation (shipment) and/or storage.

It is allowed to perform operations with regard to temporarily admitted goods that are necessary to ensure their safety, including repair (except for overhaul, modernisation), maintenance and other operations necessary to maintain the goods in good conditions, provided that the goods shall be identified by the customs authority upon expiration of the customs procedure for temporary admission in accordance with paragraphs 1 and 2 of Article 224 of this Code.

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It is allowed to test, inspect, research, check, experiment with the temporarily admitted goods or use them in the course of testing, inspecting, research, checking, or experiments.

2. Temporarily admitted goods shall be in actual ownership and use of the declarant, except where ownership by and transfer to other persons is allowed in accordance with paragraphs 3 and 4 of this Article.

3. The declarant may transfer the following goods to the ownership and use of other persons without permission of a customs authority:

1) temporarily admitted reusable (returnable) packaging intended for packing and protecting of the goods imported into the customs territory of the Union;

2) temporarily admitted goods for the purpose of their maintenance, repair (except overhaul, modernisation), storage, and transportation;

3) temporarily admitted goods for the purposes of testing, inspection, research, checking, experiments;

4) temporarily admitted goods for other purposes as may be determined by the Commission and/or provided for by international treaties of the Member States with a third party.

4. In cases other than those established by paragraph 3 of this Article, the declarant shall be allowed to transfer temporarily admitted goods to the ownership and use of other persons with the permission of a customs authority or in accordance with the procedure and within the time periods specified by the Commission, after having notified the customs authority.

5. In order to obtain the permission of the customs authority to transfer temporarily admitted goods to the ownership and use of other persons, the declarant of these goods shall submit an application to the customs authority that initiated placing these goods under the customs procedure indicating the

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reasons for the transfer of temporarily admitted goods to another person and data on such person.

6. Transfer of temporarily admitted goods to the ownership and use of other persons shall not release the declarant of these goods from the obligation to fulfil the other terms of use of the goods under the customs procedure for temporary admission established by this Chapter, nor shall it suspend or extend the period of temporary admission.

7. The goods determined by the Commission in accordance with paragraph 3 of Article 219 of this Code and/or provided for by international treaties of the Member States with a third party, for which the customs procedure for temporary admission applies without payment of import customs duties, taxes, shall be used within the customs territory of the Union, unless otherwise specified by the Commission.

8. It shall be allowed to use temporarily admitted goods that are vehicles outside the customs territory of the Union, if they are used as vehicles for international transportation and subject to the provisions of Chapter 38 of this Code.

When using temporarily admitted vehicles outside the customs territory of the Union, performance of operations in respect of such goods provided for by paragraphs 1 and 2 of Article 277 of this Code shall be allowed.

Performance of operations not stipulated by paragraphs 1 and 2 of Article 277 of this Code shall be allowed in accordance with paragraph 4 of Article 277 of this Code.

Use of temporarily admitted goods that are vehicles outside the customs territory of the Union, if they are used as vehicles for international transportation, shall not suspend or terminate the validity of the customs procedure for temporary admission.

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Article 223. Features of Calculation and Payment of Import Customs Duties, Taxes for the Customs Procedure for Temporary Admission

1. In respect of goods being placed (placed) under the customs procedure for temporary admission with partial payment of import customs duties, taxes, import customs duties, taxes shall be payable for the period from the day they are placed under the customs procedure for temporary admission until the day of its expiration.

2. In respect of goods placed under the customs procedure for temporary admission without payment of import customs duties, taxes, partial payment of import customs duties, taxes shall be made upon application of the declarant for the period from the day specified in the declarant's application until the day of the expiration of the customs procedure for temporary admission. Such declarant's application shall be submitted to the customs authority which released the goods at their placement under the customs procedure for temporary admission before the expiry of the time period established in accordance with paragraph 3 of Article 219 of this Code.

A customs document - adjustment of the declaration for goods - shall be used as a declarant's application.

3. For partial payment of import customs duties, taxes for each calendar month (or part of it) of the time period determined in accordance with paragraphs 1 and 2 of this Article (hereinafter in this Chapter referred to as the period of application of partial payment of import customs duties, taxes), 3 % calculated on the date of registration of a customs declaration submitted for placement of such goods under the customs procedure for temporary admission shall be payable, and in respect of goods released before

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submitting a declaration for goods - on the day of registration of a goods release statement by a customs authority prior to submitting a declaration for goods - the amount of import customs duties, taxes that could have been paid if the goods had been placed under the customs procedure for release for internal consumption.

4. Should the customs procedure for temporary admission in accordance with paragraph 3 of Article 224 of this Code be suspended, partial payment of import customs duties, taxes for the period of such suspension shall not be made. For the purpose of applying this paragraph, the period of suspension of the customs procedure shall be determined by the number of full calendar months during which the customs procedure for temporary admission is suspended.

5. For partial payment of import customs duties, taxes, the amount of import customs duties, taxes shall be payable at the choice of the declarant either for the whole period of application of partial payment of import customs duties, taxes (hereinafter in this Chapter referred to as lump-sum payment of import customs duties, taxes) or periodically (hereinafter in this Chapter referred to as periodic payment of import customs duties, taxes). For periodic payment of import customs duties, taxes, such payment shall be made in the amount payable in accordance with paragraph 3 of this Article, at least 1 calendar month (or part of it) in advance. Periodicity of payment of import customs duties, taxes shall be determined by the declarant in the declaration for goods.

In case of non-payment or incomplete payment of import customs duties, taxes to be paid periodically within the period established in accordance with paragraph 4 and subparagraphs 2 and 3 of paragraph 7 of Article 225 of this Code, import customs duties, taxes shall be paid as a

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lump-sum for the remaining period of application of the partial payment of import customs duties, taxes.

6. The total amount of import customs duties, taxes payable and/or recovered during the period of application of partial payment of import customs duties, taxes shall not exceed the amount of import customs duties, taxes calculated on the date of registration of a customs declaration submitted to place such goods under the customs procedure for temporary admission, and in respect of goods released before submitting a declaration for goods - on the day of registration of the goods release statement by a customs authority prior to submitting a declaration for goods, the amount of import customs duties, taxes that would be payable if the goods were placed under the customs procedure for release for internal consumption.

7. Upon expiration or termination of the customs procedure for temporary admission in accordance with paragraphs 1, 2 and 5 of Article 224 of this Code, the amounts of import customs duties, taxes paid and/or recovered for the period of application of partial payment of import customs duties, taxes shall not be eligible for refund (offset), unless otherwise stipulated by this Code.

Article 224. Expiration, Suspension and Termination of the Customs Procedure for Temporary Admission

1. Before the expiry of the customs procedure for temporary admission established by the customs authority, this customs procedure shall expire:

1) upon placement of temporarily admitted goods under the customs procedure for re-exportation, including in accordance with paragraph 7 of Article 276 of this Code;

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2) upon recognition by the customs authorities, in accordance with the legislation of the Member States on customs regulation, of the fact of the destruction and/or permanent loss of the temporarily admitted goods by an accident or force majeure or the fact of permanent loss of these goods as a result of natural wastage at normal conditions of transportation (shipment) and/or the storage;

3) upon occurrence of the circumstances determined by the Commission and/or the legislation of the Member States on customs regulation until which the goods remain under customs control.

2. Before the expiry of the customs procedure for temporary admission established by the customs authority, this customs procedure may expire:

1) through placement of temporarily admitted goods under the customs procedures applicable to foreign goods, under the conditions established in this Code, except for the customs procedure for transit, unless otherwise determined in this paragraph;

2) through resumption of the customs procedure for processing of goods within the customs territory, which has been suspended in accordance with paragraph 3 of Article 173 of this Code;

3) through placement of temporarily admitted goods under the customs procedure for transit, if the goods are placed under the customs procedure for transportation (shipment) within the customs territory of the Union from the territory of a Member State, the customs authority of which released the goods after they were placed under the customs procedure for temporary admission, to the territory of another Member State.

3. Before the expiry of the customs procedure for temporary admission established by the customs authority, this customs procedure may be suspended: in case of placement of temporarily admitted goods under the

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customs procedure for customs warehouse, customs procedure for processing within the customs territory, or in cases determined by the Commission - under the special customs procedure.

In case of suspension of the customs procedure for temporary admission as a result of placement of temporarily admitted goods under the special customs procedure, the Commission shall be entitled to define the procedure of calculation and payment of import customs duties, taxes, as well as the time period for payment of import customs duties, taxes in respect of temporarily admitted goods.

4. Temporarily admitted goods may be placed under the customs procedure for re-exportation, or another customs procedure in one or more consignments.

5. Upon expiration of the customs procedure for temporary admission established by the customs authority, the customs procedure shall be terminated.

6. Cases, terms and procedure of the expiration of the customs procedure for temporary admission in the territory of a Member State other than the Member State, the customs authority of which placed the goods under the customs procedure for temporary admission, shall be established by the Commission.

Article 225. Commencement and Desistance of the Obligation for Payment of import Customs Duties, Taxes, Safeguard, Anti-Dumping, Countervailing Duties in respect of Goods Being Placed (Placed) under the Customs Procedure for Temporary Admission, the Time Period for their Payment, and Calculation

1. The obligation for payment of import customs duties, taxes, safeguard, anti-dumping, countervailing duties in respect of goods placed

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under the customs procedure for temporary admission, shall commence with a declarant from the moment of registration of the declaration for goods by a customs authority, and in respect of goods declared for release before submitting a declaration for goods, for the person who submitted the goods release statement before submitting the declaration for goods - from the moment of registration of the goods release statement by a customs authority before submitting a declaration for goods.

2. The obligation for payment of import customs duties, taxes in respect of goods placed under the customs procedure for temporary admission which are imported to one recipient address from one sender under one transport document and the total customs value of which does not exceed the amount equivalent to 200 euros, and if the Commission determines another amount - the amount determined by the Commission at the exchange rate as of the day of registration of the declaration for goods by a customs authority, shall not commence. Whereas for the purposes of this paragraph, the customs value shall not include costs for transportation (shipment) of the goods imported into the customs territory of the Union to the point of entry, the cost of loading, unloading, and transhipment of the goods and insurance costs in connection with such transportation, loading, unloading or transhipment of such goods.

The Commission shall be entitled to determine the amount other than the amount stipulated in the second indent of this paragraph, in which there will not commence an obligation for payment of import customs duties, taxes in respect of goods placed under the customs procedure for temporary admission imported to the address of the recipient from one sender under one transport (shipping) document.

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3. The obligation for payment of import customs duties, taxes, safeguard, anti-dumping, countervailing duties in respect of goods being placed (placed) under the customs procedure for temporary admission, shall be terminated upon occurrence of the following circumstances:

1) expiration of the customs procedure for temporary admission in accordance with paragraphs 1 and 2 of Article 224 of this Code before the expiry of the time period established in accordance with paragraph 3 of Article 219 of this Code, except for the case where before the expiration of this customs procedure the due date for the payment of import customs duties, taxes, safeguard, anti-dumping, countervailing duties occurs;

2) expiration of the customs procedure for temporary admission in accordance with paragraphs 1 and 2 of Article 224 of this Code, if in respect of goods placed under the customs procedure for temporary admission import customs duties exemptions, tax exemptions were applied, except in the case where before the expiration of this customs procedure the due date for the payment of import customs duties, taxes, safeguard, anti-dumping, countervailing duties occurs;

3) expiration of the customs procedure for temporary admission in accordance with paragraphs 1 and 2 of Article 224 of this Code and the fulfilment of the obligation for payment of import customs duties, taxes and/or their recovery in the amounts payable in accordance with this Article;

4) fulfilment of the obligation for payment of import customs duties, taxes, safeguard, anti-dumping, countervailing duties and/or their recovery in the amounts payable upon occurrence of the circumstances specified in subparagraphs 6 to 8 of paragraph 7 and in paragraph 13 of this Article;

5) recognition by the customs authority in accordance with the legislation of the Member States on customs regulation, of the fact of the

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destruction and/or permanent loss of the foreign goods by accident or force majeure or the fact of permanent loss of these goods as a result of natural wastage at the normal conditions of transportation (shipment) and/or the storage until the expiration of the customs procedure for temporary admission and fulfilment of the obligation for payment of import customs duties, taxes and/or their recovery in the amounts payable in accordance with this Article for the period until occurrence of such circumstances;

6) refusal to release goods in accordance with the customs procedure for temporary admission in respect of the obligation for payment of import customs duties, taxes, safeguard, anti-dumping, countervailing duties, which commenced at the registration of the declaration for goods or the goods release statement before submission of the declaration for goods;

7) revocation of a declaration for goods in accordance with Article 113 of this Code and/or cancellation of the release of the goods in accordance with paragraph 4 of Article 118 of this Code - in respect of the obligation for payment of import customs duties, taxes, safeguard, anti-dumping, countervailing duties, which commenced at the registration of the declaration for goods;

8) confiscation or turning of the goods into the property (income) of a Member State in accordance with the legislation of that Member State and fulfilment of the obligation for payment of import customs duties, taxes and/or their recovery in the amounts payable in accordance with this Article for the period prior to occurrence of such circumstances;

9) detention of the goods by a customs authority in accordance with Article 51 of this Code and fulfilment of the obligation for payment of import customs duties, taxes, and/or their recovery in the amounts payable in accordance with this Article for the period prior to such detention;

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10) placement for temporary storage or placement under one of customs procedures of goods that were seized or arrested during an inspection of a report of a crime, during criminal proceedings or administrative proceedings (an administrative process), and in whose respect a decision to return them was taken, unless those goods were released earlier, and fulfilment of the obligation for payment of import duties, taxes and/or their recovery in the amounts payable in accordance with this Article prior to seizure or arrest of such during an inspection of a report of a crime, during criminal proceedings or administrative proceedings (an administrative process).

4. Obligation for payment of import customs duties, taxes in respect of goods being placed (placed) under the customs procedure for temporary admission with partial payment of import customs duties, taxes becomes effective (import customs duties, taxes shall be payable):

1) for lump-sum payment of import customs duties, taxes, or payment of the first part of the amount of import customs duties, taxes in case of periodic payment of import customs duties, taxes - prior to release of goods under the customs procedure for temporary admission;

2) for the payment of the second and subsequent parts of import customs duties, taxes in case of periodic payment of import customs duties, taxes before the beginning of the period for which the payment of a regular part of import customs duties, taxes is made.

5. In respect of the goods referred to in paragraph 4 of this Article, import customs duties, taxes shall be payable in the amounts determined in accordance with Article 223 of this Code.

6. In respect of goods placed under the customs procedure for temporary admission, the obligation for payment of import customs duties,

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taxes shall commence upon occurrence of the circumstances referred to in paragraph 7 of this Article.

7. Upon occurrence of the following circumstances, the period of payment of import customs duties, taxes shall be:

1) in case of non-compliance with the terms of temporary placement and use of goods established in accordance with paragraph 3 of Article 219 of this Code - the day of placement of the goods under the customs procedure for temporary admission;

2) in case of expiration of the time period established in accordance with paragraph 3 of Article 219 of this Code:

for lump-sum payment of import customs duties, taxes, or payment of the first part of the amount of import customs duties, taxes in case of periodic payment of import customs duties, taxes – the day of expiration of such time period;

for the payment of the second and subsequent parts of import customs duties, taxes in case of periodic payment of import customs duties, taxes - the day before the beginning of the period for which the payment of a regular part of import customs duties, taxes is made;

3) in case a declarant submits an application in accordance with paragraph 2 of Article 223 of this Code:

for lump-sum payment of import customs duties, taxes, or payment of the first part of the amount of import customs duties, taxes in case of periodic payment of import customs duties, taxes - the day prior to the day stated in the declarant’s application;

for the payment of the second and subsequent parts of import customs duties, taxes in case of periodic payment of import customs duties, taxes - the

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day before the beginning of the period for which the payment of a regular part of import customs duties, taxes is made;

4) in case of refusal of the declarant from import customs duties exemptions, tax exemptions associated with restrictions on use and/or disposal of these goods - the day of entering into the declaration for goods, submitted for placement of the goods under the customs procedure for temporary admission, of changes in part of refusal from import customs duties exemptions, tax exemptions;

5) in case of any actions committed in violation of the purposes and terms of granting import customs duties exemptions, tax exemptions and/or restrictions on use and/or disposal of these goods in connection with the use of such exemptions, except in cases where such actions entail the circumstances stipulated in subparagraphs 6 and 7 of this paragraph - the first day of such actions, and if this day is not established - the day of placement of these goods under the customs procedure for temporary admission;

6) in case of transfer of temporarily admitted goods before the expiration of the customs procedure for temporary admission to other persons without permission of the customs authorities - the day of transfer of the goods, and if this day is not established - the day of placement of the goods under the customs procedure for temporary admission;

7) in case of loss of temporarily admitted goods before the expiration of the customs procedure for temporary admission, except for destruction and/or permanent loss by accident or force majeure or the fact of permanent loss of these goods as a result of natural wastage at normal conditions of transportation (shipment) and/or storage - the day of the loss of the goods, and if this day is not established - the day of placement of these goods under the customs procedure for temporary admission;

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8) in case of non-expiration of the customs procedure for temporary admission in accordance with paragraphs 1 and 2 of Article 224 of this Code before the expiry of the customs procedure for temporary admission as established by the customs authority - the day of expiry of the customs procedure for temporary admission as established by the customs authority, except for the case when this customs procedure is prolonged in accordance with paragraph 4 of Article 221 of this Code.

8. Upon occurrence of the circumstances referred to in paragraph 7 of this Article, import customs duties, taxes shall be payable:

1) upon occurrence of the circumstances referred to in subparagraph 1 of paragraph 7 of this Article - as if in respect of the goods placed under the customs procedure for temporary admission partial payment of import customs duties, taxes were applied in accordance with Article 223 of this Code for the period from the date of placement of the goods under the customs procedure for temporary admission until the day of its expiration;

2) upon occurrence of the circumstances referred to in subparagraph 2 of paragraph 7 of this Article - as if in respect of the goods placed under the customs procedure for temporary admission partial payment of import customs duties, taxes were applied in accordance with Article 223 of this Code for the period from the date following the expiry date of the time period established in accordance with paragraph 3 of Article 219 of this Code until the day of expiration of the customs procedure for temporary admission;

3) upon occurrence of the circumstances referred to in subparagraph 3 of paragraph 7 of this Article - in the amounts determined in accordance with Article 223 of this Code;

4) upon occurrence of the circumstances referred to in subparagraphs 4 and 5 of paragraph 7 of this Article in the amounts determined in accordance

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with Article 223 of this Code and not paid due to application of import customs duties exemptions, tax exemptions for the period from the date of payment of import customs duties, taxes determined in subparagraphs 4 and 5 of paragraph 7 of this Article until the day of expiration of the customs procedure for temporary admission;

5) upon occurrence of the circumstances referred to in subparagraphs 6 to 8 of paragraph 7 of this Article - as if goods placed under the customs procedure for temporary admission were placed under the customs procedure for release for internal consumption less the amounts of import customs duties, taxes paid and/or recovered during partial payment of import customs duties, taxes, unless another amount is specified in paragraph 10 of this Article. For the calculation of import customs duties, taxes, import customs rate shall be applied that are in force on the date of registration of a customs declaration submitted to place such goods under the customs procedure for temporary admission, and in respect of goods released before submission of a declaration for goods - on the day of registration of a goods release statement by a customs authority prior to submission of a declaration for goods.

9. The amounts of import customs duties, taxes payable (recoverable) in respect of the goods in accordance with subparagraph 5 of paragraph 8 of this Article, as well as the amounts of import customs duties, taxes paid in respect of such goods for partial payment of import customs duties, taxes, interest shall be payable, as if deferral or an instalment of payment for the amounts were granted from the date of placement of the goods under the customs procedure for temporary admission until the day of expiry of the period of payment of import customs duties, taxes established by subparagraphs 6 to 8 of paragraph 7 of this Article. The said interest shall be charged and paid in accordance with Article 60 of this Code.

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10. If after occurrence of the circumstances referred to in subparagraphs 6 and 7 of paragraph 7 of this Article, the customs procedure for temporary admission is completed in accordance with paragraphs 1 and 2 of Article 224 of this Code, import customs duties, taxes shall be payable, as if in respect of the goods placed under the customs procedure for temporary admission partial payment of import customs duties, taxes was applied in accordance with Article 223 of this Code for the period from the date of payment of import customs duties, taxes, as determined in accordance with paragraphs 6 and 7 of paragraph 7 of this Article until the day of the expiration of the customs procedure for temporary admission. Whereas the amounts of import customs duties, taxes paid and/or recovered for partial payment of import customs duties, taxes for the period before the occurrence of the circumstances referred to in subparagraphs 6 and 7 of paragraph 7 of this Article, shall not be refunded (offset).

11. If after occurrence of the circumstances referred to in subparagraphs 6 to 8 of paragraph 7 of this Article, the goods in respect of which the customs procedure for temporary admission is terminated, are placed in temporary storage in accordance with paragraph 6 of Article 129 of this Code, or placed under the customs procedure in accordance with paragraph 7 of Article 129 of this Code, import customs duties, taxes shall be payable, as if in respect of the goods placed under the customs procedure for temporary admission partial payment of import customs duties, taxes were applied in accordance with Article 223 of this Code.

In that case, import customs duties, taxes shall be payable for the period from the date of payment of import customs duties, taxes determined in subparagraphs 6-8 of paragraph 7 of this Article until the day of placement of such goods in temporary storage or their placement under the customs

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procedure. Whereas import customs duties, taxes shall be payable in the amounts not exceeding the amounts of import customs duties, taxes which would have been payable if goods placed under the customs procedure for temporary admission had been placed under the customs procedure for release for internal consumption, and calculated on the date of registration by a customs authority of a customs declaration submitted to place such goods under the customs procedure for temporary admission, and in respect of goods released before submitting a declaration for goods - on the day of registration of a goods release statement by a customs authority prior to submitting a declaration for goods. Whereas the amounts of import customs duties, taxes paid and/or recovered for partial payment of import customs duties, taxes for the period before the occurrence of the circumstances referred to in subparagraphs 6 through 8 of paragraph 7 of this Article, shall not be refunded (offset).

12. In respect of goods placed under the customs procedure for temporary admission, the obligation for payment of safeguard, anti-dumping, countervailing duties shall commence upon occurrence of the circumstances referred to in paragraph 13 of this Article.

13. Upon occurrence of the following circumstances, the period of payment of safeguard, anti-dumping, countervailing duties shall be:

1) in case of transfer of temporarily admitted goods before the expiration of the customs procedure for temporary admission to other persons without permission of the customs authorities - the day of transfer of the goods, and if this day is not established - the day of placement of the goods under the customs procedure for temporary admission;

2) in case of loss of temporarily admitted goods before the expiration of the customs procedure for temporary admission, except for destruction and/or

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permanent loss by accident or force majeure or the fact of permanent loss of these goods as a result of natural wastage at normal conditions of transportation (shipment) and/or storage - the day of the loss of the goods, and if this day is not established - the day of placement of these goods under the customs procedure for temporary admission;

3) in case of non-expiration of the customs procedure for temporary admission in accordance with paragraphs 1 and 2 of Article 224 of this Code before the expiry of the customs procedure for temporary admission as established by the customs authority - the day of expiry of the customs procedure for temporary admission as established by the customs authority, except for the case when this customs procedure is prolonged in accordance with paragraph 4 of Article 221 of this Code.

14. Upon occurrence of the circumstances referred to in paragraph 13 of this Article, safeguard, anti-dumping and countervailing duties shall be payable in the amounts, as if the goods placed under the customs procedure for temporary admission were placed under the customs procedure for release for internal consumption.

For the calculation of safeguard, anti-dumping, countervailing duties, rates of safeguard, anti-dumping, countervailing duties shall be applied as valid on the date of registration by the customs authority of a customs declaration submitted to place such goods under the customs procedure for temporary admission, and in respect of goods released before submitting a declaration for goods - on the day of registration of a goods release statement by a customs authority prior to submitting a declaration for goods.

15. For the amounts of the safeguard, anti-dumping, countervailing duties payable (recoverable) in accordance with paragraph 14 of this Article, the interest shall be payable as if in respect of these amounts the deferral of

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payment thereof were granted from the date of placement of the goods under the customs procedure for temporary admission until the day of expiry of the period of payment of safeguard, anti-dumping, countervailing duties determined by paragraph 13 of this Article. The said interest shall be charged and paid in accordance with Article 60 of this Code.

Article 226. Features of Calculation and Payment of Import Customs Duties, Taxes, Safeguard, Anti-Dumping, Countervailing Duties with Respect to Temporarily Admitted Goods Placed under the Customs Procedure for Release for Internal Consumption

1. For the placement of temporarily admitted goods under the customs procedure for release for internal consumption, for the calculation of import customs duties, taxes, safeguard, anti-dumping, countervailing duties, rates of import customs duties, taxes, safeguard, anti-dumping, countervailing duties shall be applied acting on the date of registration by a customs authority of a customs declaration submitted to place such goods under the customs procedure for temporary admission.

If for the calculation of import customs duties, taxes, safeguard, anti-dumping, countervailing duties, it is necessary to convert the foreign currency into the currency of a Member State, such conversion shall be made at the exchange rate in effect on the date specified in the first indent of this paragraph.

2. When placing temporarily admitted goods under the customs procedure for release for internal consumption, import customs duties, taxes shall be payable in the amount of the difference between the amounts of import customs duties, taxes payable when placing these goods under the customs procedure for release for internal consumption in accordance with

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Article 136 of this Code, and import customs duties, taxes paid for partial payment of import customs duties, taxes by the declarant for the goods placed under the customs procedure for release for internal consumption, and/or recovered by the customs authority from this declarant.

3. From the amounts of import customs duties, taxes payable (recoverable) in accordance with paragraph 2 of this Article, as well as from the amounts of import customs duties, taxes paid (recovered) for partial payment of import customs duties, taxes, interest shall be payable, as if in respect of such amounts a deferral or an instalment of payment was granted from the date of placement of the goods under the customs procedure for temporary admission until the day of the desistance of the obligation for payment of import customs duties, taxes. The said interest shall be charged and paid in accordance with Article 60 of this Code.

From the amounts of safeguard, anti-dumping, countervailing duties payable (recoverable) in respect of the goods being placed (placed) under the customs procedure for release for internal consumption, interest shall be payable as if in respect of these amounts deferral of payment thereof was granted from the date of placement of the goods under the customs procedure for temporary admission until the day of desistance of the obligation for payment of safeguard, anti-dumping, countervailing duties. The said interest shall be charged and paid in accordance with Article 60 of this Code.

From the amounts of import customs duties, taxes paid prior to release of the goods under the customs procedure for temporary admission, the interest provided for in the first indent of this paragraph shall not be charged nor paid.

If the customs procedure for temporary admission (admission) in accordance with paragraph 3 of Article 224 of this Code is suspended, the

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interest provided for in this paragraph for the period of suspension of the customs procedure shall not be charged nor paid.

For certain categories of temporarily admitted goods, the Commission shall be entitled to determine cases where the interest provided for in the first and second indent of this paragraph shall not be charged nor paid.

4. The provisions of this Article shall apply in the case when upon completion of the customs procedure for temporary admission or after termination of the customs procedure for temporary admission in accordance with paragraph 5 of Article 224 of this Code the temporarily admitted goods are placed under the customs procedure for release for internal consumption by the declarant of the temporarily admitted goods.

The provisions of this Article shall apply also in the case if the customs procedure for temporary admission expired upon the placement of temporarily admitted goods under the customs procedure for customs warehouse.

Chapter 30
Customs Procedure for Temporary Exportation

Article 227. Content and Application of the Customs Procedure for Temporary Exportation

1. Customs procedure for temporary exportation is a customs procedure in respect of the Union goods in accordance with which such goods are exported from the customs territory of the Union for their temporary stay and use outside the customs territory without payment of export customs duties, subject to the conditions of placement of the goods under the customs procedure and their use in accordance with such customs procedure.

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2. Goods placed under the customs procedure for temporary exportation and actually exported from the customs territory of the Union (hereinafter in this Chapter referred to as temporarily exported goods) shall lose the status of the Union goods.

3. Application of the customs procedure for temporary exportation shall be allowed in respect of goods exported from the customs territory of the Union:

1) for goods placed under the customs procedure for temporary exportation, for the expiration of the customs procedure for temporary exportation in accordance with paragraph 2 of Article 231 of this Code;

2) for the Union goods referred to in subparagraph 2 of paragraph 5 of Article 303 of this Code.

4. The customs procedure for temporary exportation shall not apply in respect of the following goods:

1) food products, drinks, including alcoholic drinks, tobacco and tobacco products, raw materials, semi-finished products, consumables and samples, except for cases of their exportation from the customs territory of the Union in single copies for promotional and/or demonstration purposes or as industrial exhibits;

2) waste, including industrial waste.

5. The Commission shall be entitled to determine categories of temporarily exported goods in respect of which replacement with foreign goods shall be allowed, as well as cases of such replacement.

6. Application of the customs procedure for temporary exportation shall be allowed in respect of natural gas transported by pipeline in cases established by the legislation of the Member States.

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Article 228. Terms for Placing the Goods under the Customs Procedure for Temporary Exportation and their Use in accordance with such Customs Procedure

1. The terms for placing the goods under the customs procedure for temporary exportation are:

1) ability to identify goods placed under the customs procedure for temporary exportation with their subsequent placement under the customs procedure in order to complete this customs procedure. Identification of the goods shall not be required in cases when in accordance with international treaties between the Member States and a third party, or in cases determined in accordance with paragraph 5 of Article 227 of this Code replacement of temporarily exported goods is allowed;

2) compliance with prohibitions and restrictions in accordance with Article 7 of this Code.

2. The terms of use of the goods in accordance with the customs procedure for temporary exportation are:

1) observance of the time period of the customs procedure for temporary exportation established by the customs authority;

2) observance of restrictions on use and disposal of temporarily exported goods established in Article 230 of this Code.

Article 229. Validity Period of the Customs procedure for Temporary exportation

1. The time period of the customs procedure for temporary exportation is not limited, unless otherwise provided for in accordance with the second indent of this paragraph.

Depending on the purpose of the export of goods from the customs territory of the Union, as well as for the goods in respect of which the

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legislation of a Member State establishes their mandatory return to the territory of that State, the customs legislation of the Member State may establish the period of validity of the customs procedure for temporary exportation.

2. When subjecting goods under the customs procedure for temporary exportation, the customs authority, on the basis of the application of the declarant and taking into account the purposes and circumstances of the export from the customs territory of the Union, shall establish the validity period of this customs procedure.

3. The validity period of the customs procedure for temporary exportation established by the customs authority may be extended upon application of the person until the expiry of that period or not later than 1 month after its expiry. In case of extended customs procedure for temporary exportation established by the customs authority, after the expiry date this customs procedure shall be resumed from the date of termination of this customs procedure.

4. If in respect of the goods in accordance with the second indent of paragraph 1 of this Article, the legislation of the Member States on customs regulation determines the period of validity of the customs procedure for temporary exportation established by the customs authority, the period of validity of this customs procedure may not exceed such period.

5. In case of a transfer of property rights for the temporarily exported goods, with respect of which the legislation of a Member State does not establish their mandatory return to the territory of that State, to a foreign person, the period of validity of the customs procedure for temporary exportation in respect of these goods shall not be extended, and these goods shall be placed under the customs procedure for exportation.

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Article 230. Restrictions for Disposal and Use of Temporarily Exported Goods

1. Temporarily exported goods shall remain in an unchanged condition, except for changes due to natural wear, as well as changes due to natural wastage under normal conditions of transportation (shipment) and/or storage.

2. It is allowed to perform operations with regard to temporarily exported goods that are necessary to ensure their safety, including repair (except for overhaul, modernisation), maintenance and other operations necessary to maintain the goods in good conditions, provided that the goods shall be identified by the customs authority upon their placement under the customs procedure for re-importation.

Article 231. Expiration and Termination of the Customs Procedure for Temporary Exportation

1. Before the expiry of the customs procedure for temporary exportation established by the customs authority, this customs procedure shall be terminated through placement of the temporarily exported goods under the customs procedure for re-importation, except for the case provided for in subparagraph 2 of paragraph 4 of this Article.

2. Before the expiry of the customs procedure for temporary exportation established by the customs authority, this customs procedure may expire upon placement of temporarily exported goods under the customs procedure for exportation, processing outside the customs territory, temporary exportation, except for the case provided for in subparagraph 2 of paragraph 4 of this Article, and if, in accordance with the legislation of the Member States, temporarily exported goods are subject to mandatory reverse importation into the customs territory of the Union.

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3. Temporarily exported goods may be placed under the customs procedures referred to in paragraphs 1 and 2 of this Article in one or more consignments.

4. The customs procedure shall be terminated:

1) upon expiration of the customs procedure for temporary exportation established by the customs authority, unless the customs procedure was prolonged;

2) when identifying, before the expiration of the customs procedure, the fact that the temporarily exported goods undergo operations on overhaul, modernisation in violation of paragraph 2 of Article 230 of this Code.

5. Goods imported into the customs territory of the Union, in respect of which the customs procedure for temporary exportation is terminated on the basis provided for in subparagraph 2 of paragraph 4 of this Article, in order to be present in the customs territory of the Union, are subject to placement under customs procedures applicable to foreign goods, except for the customs procedure for re-importation, and for export from the customs territory of the Union - under the customs procedure for exportation.

Article 232. The Commencement and Desistance of the Obligation for Payment of Export Customs Duties with Respect to the Goods Being Placed (Placed) under the Customs Procedure for Temporary Admission, the Time Period of their Payment and Calculation

1. The declarant’s obligation for payment of export customs duties in respect of goods placed under the customs procedure for temporary exportation, shall commence with a declarant from the moment of registration of the declaration for goods by a customs authority.

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2. The declarant’s obligation for payment of export customs duties in respect of goods being placed (placed) under the customs procedure for temporary exportation, shall desist with the declarant in the following circumstances:

1) expiration of the customs procedure for temporary exportation in accordance with paragraphs 1 and 2 of Article 231 of this Code;

2) placement of the goods, in respect of which the customs procedure for temporary exportation was terminated, under the customs procedures in accordance with paragraph 7 of Article 129 and paragraph 5 of Article 231 of this Code;

3) refusal to release the goods in accordance with the customs procedure for temporary exportation - in respect of the obligation for payment of export customs duties, which commenced at the registration of the declaration for goods;

4) revocation of a declaration for goods in accordance with Article 113 of this Code and/or cancellation of the release of the goods in accordance with paragraph 4 of Article 118 of this Code - in respect of the obligation for payment of export customs duties, which commenced at the registration of the declaration for goods;

5) confiscation or turning of the goods into the property (income) of a Member State in accordance with the legislation of that Member State;

6) detention of the goods by a customs authority in accordance with Chapter 51 of this Code;

7) placement for temporary storage or placement under one of customs procedures of goods that were seized or arrested during an inspection of a report of a crime, during criminal proceedings or administrative proceedings

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(an administrative process), and in whose respect a decision to return them was taken, unless those goods were released earlier.

3. The obligation for payment of export customs duties shall be fulfilled in case of non-expiration of the customs procedure for temporary exportation in accordance with paragraphs 1 and 2 of Article 231 of this Code before the expiry of the customs procedure for temporary exportation established by the customs authority.

Upon occurrence of the specified circumstance, the time period of payment of export customs duties shall be the date of expiry of the customs procedure for temporary exportation established by the customs authority.

4. Upon occurrence of the circumstance indicated in paragraph 3 of this Article, export customs duties shall be payable, as if the goods placed under the customs procedure for temporary exportation were placed under the customs procedure for exportation without the application of export customs duties exemptions.

For the calculation of the export customs duties the rates of the export customs duties shall apply, which are in effect on the day of the registration of the declaration for goods by the customs authority issued for the placement of the goods under the customs procedure for temporary exportation.

5. Interests shall be charged on the amounts of customs duties payable (recoverable) in accordance with paragraph 4 of the present Article, as if deferral of payment of the said amounts was granted, if this was established in the legislation of the Member State, in the territory of which the goods were placed under the customs procedure for temporary exportation. The said interest shall be charged and paid in accordance with the procedure determined by the legislation of the Member States.

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6. In case of placement of the goods under customs procedures in accordance with the third indent of paragraph 7 of Article 129 or paragraph 5 of Article 231 of this Code after fulfilment of the obligation for payment of the export duties and/or their recovery (fully or partially), the amount of export customs duties paid and/or recovered in accordance with this Article shall be refunded (offset) in accordance with Chapter 10 of this Code.

Article 233. Features of Calculation and Payment of Export Customs Duties in Respect of Temporarily Exported Goods when They are Placed under the Customs Procedure for Exportation

1. When placing temporarily exported goods under the customs procedure for exportation, for the purpose of calculating export customs duties the rates of export customs duties shall apply which were in effect on the day of registration by the customs authority of the declaration for goods that was submitted for placing the goods under the customs procedure for exportation, unless another day is established by the legislation of the Member State in accordance with the second indent of paragraph 1 of Article 53 of this Code.

If for the calculation of export customs duties it is necessary to convert the foreign currency into the currency of a Member State, such conversion shall be made at the exchange rate in effect on the date specified in the first indent of this paragraph.

2. From the amounts of export customs duties payable (recoverable) in respect of the goods being placed (placed) under the customs procedure for exportation, interest shall be payable as if in respect of such goods deferral was granted, if it is established by the legislation of the Member State on the territory of which the goods were placed under the customs procedure for

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temporary exportation. The said interest shall be charged and paid in accordance with the procedure determined by the legislation of the Member States.

Article 234. Features of Calculation and Payment of Export Customs Duties at Placement under the Customs Procedure for Exportation of goods in Respect of which the Customs Procedure for Temporary Exportation Was Terminated

1. When placing under the customs procedure for exportation the goods in respect of which the customs procedure for temporary exportation was terminated, for the purpose of calculating export customs duties the rates of export customs duties shall apply which were in effect on the day of registration by a customs authority of the declaration for goods that was submitted for placing the goods under the customs procedure for temporary exportation, unless another day is established by the legislation of the Member State in accordance with the second indent of paragraph 1 of Article 53 of this Code.

If for the calculation of export customs duties it is necessary to convert the foreign currency into the currency of a Member State, such conversion shall be made at the exchange rate in effect on the date specified in the first indent of this paragraph.

2. From the amount of customs duties paid (recovered) in respect of the goods being placed (placed) under the customs procedure for exportation where the customs procedure for temporary exportation was terminated, interests shall be payable, as if deferral of payment of the said amounts was granted, if this was established in the legislation of the Member State, in the territory of which the goods were placed under the customs procedure for temporary exportation The said interest shall be charged and paid in

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accordance with the procedure determined by the legislation of the Member States.

Chapter 31
Customs Procedure for Re-Importation

Article 235. Content and Application of the Customs Procedure for Re-Importation

1. The customs procedure for re-importation is a customs procedure in respect of foreign goods, in accordance with which such goods, previously exported from the customs territory of the Union, are imported into the customs territory of the Union without paying import customs duties, taxes, safeguard, anti-dumping, countervailing duties, subject to the conditions of placement of the goods under this customs procedure.

2. The customs procedure for re-importation shall be applied to the goods previously exported from the customs territory of the Union, in respect of which the following applied:

1) customs procedure for exportation;

2) customs procedure for processing outside the customs territory of the Union for the expiration of this customs procedure in accordance with subparagraph 1 of paragraph 2 of Article 184 of this Code;

3) customs procedure for temporary exportation for the expiration of this customs procedure in accordance with paragraph 1 of Article 231 of this Code.

3. The goods placed under the customs procedure for re-importation obtain the status of the Union goods, with the exception of goods previously exported from the customs territory of the Union in respect of which the customs procedure for temporary exportation or the customs procedure for

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processing outside the customs territory of the Union was applied, and which are the goods referred to in subparagraph 1 of paragraph 3 of Article 176 of this Code, or processed products.

4. The customs procedure for re-importation may be applied to:

1) Union goods, for the expiration of the customs procedure for the free customs zone in accordance with subparagraph 2 of paragraph 6 of Article 207 of this Code or the customs procedure for free warehouse in accordance with subparagraph 2 of paragraph 5 of Article 215 of this Code;

2) processed products placed under the customs procedure for processing outside the customs territory, which were exported from the customs territory of the Union for their gratuitous (warranty) repair, except for the processed products referred to in the second indent of paragraph 1 of Article 184 of this Code.

5. The customs procedure for re-importation shall not be applied to the goods referred to in paragraph 11 of Article 201 and paragraph 9 of Article 211 of this Code.

Article 236. Terms for Placing the Goods under the Customs Procedure for Re-Importation

1. The terms for placing the goods under the customs procedure for re-importation are:

1) compliance with prohibitions and restrictions in accordance with Article 7 of this Code;

2) provision to the customs authority of data on the circumstances of export of the goods from the customs territory of the Union, repair operations, if such operations were performed with the goods outside the

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customs territory of the Union and are confirmed through submission of customs and/or other documents or data on such documents;

3) other conditions determined by paragraphs 2, 4 to 6 of this Article in respect of certain categories of goods.

2. Conditions for placing the goods previously exported from the customs territory of the Union, in respect of which the customs procedure for exportation applied, under the customs procedure for re-importation are:

1) placement of goods under the customs procedure for re-importation before the expiration of 3 years from the day following the day of their actual exportation from the customs territory of the Union, or such other period of time determined by the Commission in accordance with paragraph 3 of this Article;

2) preservation of the state of goods as of the moment of their exportation from the customs territory of the Union, except for changes due to natural wear, as well as changes due to natural wastage under normal conditions of transportation (shipment) and/or storage;

3) recovery of taxes and/or interests on them when the amounts of such taxes and/or interests in connection with the exportation of the goods from the customs territory of the Union are not paid or were refunded, as well as the amounts of other taxes, subsidies, and other sums, not paid, or received directly or indirectly, as payments, benefits or refunds in connection with the exportation of the goods from the customs territory of the Union, if it is stipulated by the legislation of the Member States, in accordance with the procedure and under the conditions established by such legislation.

3. For certain categories of goods, the Commission shall be entitled to determine the time period exceeding the time period specified in subparagraph 1 of paragraph 2 of this Article.

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4. The terms for placing the goods previously exported from the customs territory of the Union, in respect of which the customs procedure for temporary exportation applied, under the customs procedure for re-importation are:

1) import of goods into the customs territory of the Union during the period of validity of the customs procedure for temporary exportation;

2) preservation of the state of goods as of the moment of their exportation from the customs territory of the Union, except for changes due to natural wear, as well as changes due to natural wastage under normal conditions of transportation (shipment) and/or storage, as well as changes allowed in respect of such goods when they are used in accordance with the customs procedure for temporary exportation.

5. The terms for placing the goods previously exported from the customs territory of the Union, in respect of which the customs procedure for processing outside the customs territory of the Union was applied, under the customs procedure for re-importation are:

1) import of the goods into the customs territory of the Union during the term of the customs procedure for processing outside the customs territory established by the customs authority;

2) preservation of the state of goods as of the moment of their exportation from the customs territory of the Union, except for changes due to natural wear, as well as changes due to natural wastage under normal conditions of transportation (shipment) and/or storage.

6. The terms for placing processed products, in respect of which the customs procedure for processing outside the customs territory of the Union was applied, under the customs procedure for re-importation are:

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1) export of goods placed under the customs procedure for processing outside the customs territory from the customs territory of the Union for their gratuitous (warranty) repair;

2) placement of processed products under the customs procedure for re-importation during the time period of the customs procedure for processing outside the customs territory established by the customs authority.

7. The declarant of the goods placed under the customs procedure for re-importation may be a person that was the declarant of the goods placed under one of the customs procedures stipulated in paragraphs 2, 4 to 6 of this Article in accordance with which the goods were exported from the customs territory of the Union.

Article 237. Refund (Offset) of the Amounts of Export Customs Duties

1. In respect of the goods referred to in paragraph 2 of Article 236 of this Code, placed under the customs procedure for re-importation, the refund (offset) of paid amounts of export customs duties shall be effected, provided that the goods are placed under the customs procedure for re-importation not later than 6 months after the day following the day of placing such goods under the customs procedure for exportation.

2. If, in case of placing the goods under the customs procedure for exportation, customs declaring of the goods was carried out with the features established by the legislation of the Member States on customs regulation in accordance with paragraph 8 of Article 104 of this Code, or with the features determined in Article 115, 116, or 117 of this Code, in respect of such goods placed under the customs procedure for re-importation the refund (offset) of paid amounts of export customs duties shall be effected, provided that the goods are placed under the customs procedure for re-importation within the

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period established by the customs legislation of the Member State on the territory of which the goods were placed under the customs procedure for exportation.

Chapter 32
Customs Procedure for Re-Exportation

Article 238. Content and Application of the Customs Procedure for Re-Exportation

1. The customs procedure for re-exportation is a customs procedure in respect of foreign goods and the Union goods, in accordance with which foreign goods are exported from the customs territory of the Union without paying import customs duties, taxes, safeguard, anti-dumping, countervailing duties and/or with the refund (offset) of the amounts of such duties, taxes in accordance with Article 242 of this Code, and the Union goods - without payment of export customs duties subject to the conditions of placement of the goods under this customs procedure.

2. The customs procedure for re-exportation shall apply in respect of:

1) foreign goods imported into the customs territory of the Union and remaining in the customs territory of the Union, including foreign goods placed under the customs procedures;

2) goods received (produced) as a result of processing operations in the customs territory of the Union (processed products, waste, except for waste referred to in paragraph 3 of Article 170 of this Code, and/or scrap), for the expiration of the customs procedure for processing within the customs territory in accordance with paragraph 1 of Article 173 of this Code;

3) waste, except for waste referred to in paragraph 3 of Article 195 of this Code, and/or scrap resulting from performing processing operations for

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internal consumption, for the expiration of the customs procedure for processing for internal consumption in accordance with subparagraph 1 of paragraph 2 of Article 197 of this Code;

4) goods produced (received) from foreign goods placed under the customs procedure for the free customs zone for the expiration of the customs procedure for the free customs zone in accordance with subparagraph 1 of paragraph 5 of Article 207 of this Code;

5) goods manufactured (received) from foreign goods placed under the customs procedure for free warehouse, for the expiration of the customs procedure for free warehouse in accordance with subparagraph 1 of paragraph 4 of Article 215 of this Code;

6) the Union goods in respect of which the customs procedure for the release for internal consumption was applied, if the goods are exported from the customs territory of the Union due to violation of the terms of the transaction, under which the goods were transported across the customs border of the Union, including violations of quantity, quality, description or packaging, subject to the conditions established by paragraph 2 of Article 239 of this Code;

7) goods placed under the customs procedure for release for internal consumption, for which, in accordance with the international treaties within the Union or international treaties on accession to the Union, lower rates of import customs duties were applied, other than those established by the Common Customs Tariff of the Eurasian Economic Union, if such goods are exported from the customs territory of the Union due to violation of the terms of the transaction, under which the goods were transported across the customs border of the Union including violations of quantity, quality,

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description or packaging, subject to the conditions established by paragraph 2 of Article 239 of this Code.

3. The Union goods specified in subparagraph 6 of paragraph 2 of this Article, placed under the customs procedure for re-exportation and actually exported from the customs territory of the Union shall no longer have the status of the Union goods.

4. The customs procedure for re-exportation may be applied to the goods exported from the customs territory of the Union:

1) goods referred to in subparagraph 1 of paragraph 3 of Article 176 of this Code, placed under the customs procedure for processing outside the customs territory, for the expiration of the customs procedure for processing outside the customs territory in accordance with subparagraph 2 of paragraph 2 of Article 184 of this Code;

2) goods placed under the customs procedure for re-exportation in cases stipulated by the Commission;

3) vehicles for international transportation in accordance with paragraph 7 of Article 276 of this Code:

4) foreign goods specified in subparagraph 2 of paragraph 5 of Article 303 of this Code.

5. Goods referred to in paragraph 4 of this Article shall be placed under the customs procedure for re-exportation without their importation into the customs territory of the Union.

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Article 239. Conditions of Placement of the Goods under the Customs Procedure for Re-Exportation

1. The conditions of placement of the goods referred to in subparagraphs 1 to 5 of paragraph 2 of Article 238 of this Code under the customs procedure for re-exportation are:

1) compliance with prohibitions and restrictions in accordance with Article 7 of this Code;

2) submission to the customs authority of data on the circumstances of importation of goods into the customs territory of the Union, exportation of the goods from the customs territory of the Union, which are confirmed through submission of customs and/or other documents or data on such documents.

2. The conditions of placement of the goods referred to in subparagraphs 6 and 7 of paragraph 2 of Article 238 of this Code under the customs procedure for re-exportation are:

1) placement of the goods under the customs procedure for re-exportation within 1 year from the day following the day of their placement under the customs procedure for release for internal consumption;

2) submission to the customs authority of data about the circumstances of importation of the goods into the customs territory of the Union, violations of the terms of the transaction, under which the goods were moved across the customs border of the Union, placement of these goods under the customs procedure for release for internal consumption, use of such goods after placing them under the customs procedure for release for internal consumption, which are confirmed through submission of customs and/or other documents or data on such documents. For the purposes of confirming the violation of the terms of the transaction, based on which the goods were

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moved across the customs border of the Union, the customs authority may be provided with documents issued by authorised organisations in accordance with the legislation of the Member States;

3) failure to use of the goods on the customs territory of the Union and repair them, except for cases where the use of the goods was necessary to detect non-conformities or other circumstances which caused the removal of the goods from the customs territory of the Union;

4) possibility to identify the goods by the customs authority;

5) compliance with prohibitions and restrictions in accordance with Article 7 of this Code.

Article 240. Actions with Goods Placed under the Customs Procedure for Re-Exportation

1. For the transfer (transportation) within the customs territory of the Union, the goods placed under the customs procedure for re-exportation shall be placed under the customs procedure for transit, except for:

1) the goods specified in subparagraph 6 of paragraph 2 of Article 238 of this Code;

2) goods exported from the territory of the port FEZ or logistics FEZ, whereas the point of exit of such goods is the checkpoint across the customs border of the Union, to which this port FEZ or logistics FEZ adjoins;

3) other categories of goods determined by the Commission.

2. Goods placed under the customs procedure for re-exportation shall be exported from the customs territory of the Union within the period not exceeding 4 months from the day following the day of such placement of the goods under this customs procedure, except for goods imported into the territory of the port FEZ or logistics FEZ.

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3. If within 3 business days following the day of placing foreign goods under the customs procedure for re-exportation such goods were not placed under the customs procedure for transit or they did not leave the customs territory of the Union, they shall be placed in temporary storage.

4. In case of failure to export foreign goods placed under the customs procedure for re-exportation from the customs territory of the Union, except for the cases of their destruction and/or permanent loss as the result of natural wear under normal conditions of transportation and/or storage, before the expiration of the term stipulated by paragraph 2 of this Article, the customs procedure for re-exportation shall be terminated and such foreign goods shall be detained by the customs authority in accordance with Chapter 51 of this Code.

Article 241. The Commencement and Desistance of the Obligation for Payment of Import Customs Duties, Taxes, Safeguard, Anti-Dumping, Countervailing Duties in Respect of Foreign Goods Being Placed (Placed) under the Customs Procedure for Re-Exportation, the Time Period of their Payment and Calculation

1. The obligation for payment of import customs duties, taxes, safeguard, anti-dumping, countervailing duties in respect of foreign goods placed under the customs procedure for re-exportation shall commence with a declarant from the moment of registration of the declaration for goods by a customs authority.

2. The obligation for payment of import customs duties, taxes, safeguard, anti-dumping, countervailing duties in respect of foreign goods being placed (placed) under the customs procedure for re-exportation shall desist with the declarant upon occurrence of the following circumstances:

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1) actual export of goods from the customs territory of the Union, confirmed by the customs authority in the point of exit in accordance with the procedure determined by the Commission in accordance with Article 93 of this Code;

2) placement of goods, in respect of which the customs procedure for re-exportation was terminated, under the customs procedures in accordance with paragraph 7 of Article 129 of this Code;

3) fulfilment of the obligation for payment of import customs duties, taxes, safeguard, anti-dumping, countervailing duties and/or their recovery in the amounts calculated and payable in accordance with paragraphs 4 to 6 of this Article;

4) recognition by the customs authority, in accordance with the legislation of the Member States on customs regulation, of the fact of the destruction and/or permanent loss of the foreign goods by accident or force majeure or the fact of permanent loss of these goods as a result of natural wastage at the normal conditions of transportation and/or storage, except when, in accordance with this Code in respect of such foreign goods, the time period of payment of import customs duties, taxes, safeguard, anti-dumping, and countervailing duties occurred prior to such destruction or permanent loss;

5) refusal to release goods in accordance with the customs procedure for re-exportation in respect of the obligation for payment of import customs duties, taxes, safeguard, anti-dumping, countervailing duties, which commenced at the registration of the declaration for goods;

6) revocation of a declaration for goods in accordance with Article 113 of this Code and/or cancellation of the release of the goods in accordance with paragraph 4 of Article 118 of this Code - in respect of the obligation for

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payment of import customs duties, taxes, safeguard, anti-dumping, countervailing duties, which commenced at the registration of the declaration for goods;

7) confiscation or turning of the goods into the property (income) of a Member State in accordance with the legislation of that Member State;

8) detention of the goods by the customs authority in accordance with Chapter 51 of this Code;

9) placement for temporary storage or placement under one of customs procedures of goods that were seized or arrested during an inspection of a report of a crime, during criminal proceedings or administrative proceedings (an administrative process), and in whose respect a decision to return them was taken, unless those goods were released earlier.

3. The obligation for payment of import customs duties, taxes, safeguard, anti-dumping, countervailing duties shall be enforced in case of failure to export from the customs territory of the Union foreign goods placed under the customs procedure for re-exportation before the expiration of the time period established by paragraph 2 of Article 240 of this Code.

Upon occurrence of the specified circumstance, the term for payment of import customs duties, taxes, safeguard, anti-dumping, countervailing duties shall be the date of placing the goods under the customs procedure for re-exportation.

4. Upon the occurrence of the circumstance specified in paragraph 3 of this Article, import customs duties, taxes, safeguard, anti-dumping and countervailing duties shall be paid as if foreign goods placed under the customs procedure for re-exportation, were placed under the customs procedure for release for internal consumption without application of the

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tariff preferences and import customs duties exemptions, tax exemptions, except for cases specified in paragraphs 5 and 6 of this Article.

For the calculation of import customs duties, taxes, safeguard, anti-dumping, countervailing duties, the rates of import customs duties, taxes, safeguard, anti-dumping, countervailing duties shall be applicable that were in effect on the day of the registration of the declaration for goods, submitted for the placement of the goods under the customs procedure for re-exportation, by the customs authority.

5. If the circumstance referred to in paragraph 3 of this Article occurred in respect of conditionally released goods referred to in subparagraph 1 of paragraph 1 of Article 126 of this Code, import customs duties, taxes shall be payable in the amount of import customs duties, taxes, unpaid upon release of the goods in accordance with the customs procedure for release for internal consumption in connection with the application of import customs duties exemptions, tax exemptions. Safeguard, anti-dumping and countervailing duties in respect of these goods shall not be payable.

6. If the circumstance referred to in paragraph 3 of this Article occurred in respect of processed products placed under the customs procedure for processing within the customs territory, import customs duties, taxes, safeguard, anti-dumping and countervailing duties shall be payable in the amounts of import customs duties, taxes, safeguard, anti-dumping, countervailing duties, which would be payable if the foreign goods placed under customs procedure for processing within the customs territory and used for the manufacture of processed products in accordance with the rules of the output of processed products, were placed under the customs procedure for release for internal consumption.

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For the calculation of import customs duties, taxes, safeguard, anti-dumping, countervailing duties, the rates of import customs duties, taxes, safeguard, anti-dumping, and countervailing duties will apply which are in effect on the day of registration by a customs authority of the declaration for goods submitted for placement of the goods under the customs procedure for processing within the customs territory, and in respect of the goods which were released from the customs procedure for processing within the customs territory before the submission of the declaration for goods - on the day of registration by a customs authority of the statement of release for the goods prior to submitting the declaration for goods.

If for the calculation of import customs duties, taxes, safeguard, anti-dumping, countervailing duties, it is necessary to convert the foreign currency into the currency of a Member State, such conversion shall be made at the exchange rate in effect on the date specified in the second indent of this paragraph.

7. Interests shall be charged on the amounts of import customs duties, taxes, safeguard, anti-dumping, countervailing duties payable (recoverable) in accordance with paragraph 6 of the this Article, as if deferral of payment of the said amounts was granted from the date when the goods were placed under the customs procedure for processing within the customs territory until the day of placing the goods under the customs procedure for re-exportation. The said interest shall be charged and paid in accordance with Article 60 of this Code.

If the customs procedure for processing within the customs territory was suspended in accordance with paragraph 3 of Article 173 of the present Code, interests under this paragraph shall not be charged and paid for the period when customs procedure were suspended.

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8. In case of actual exportation of foreign goods from the customs territory of the Union, confirmed by the customs authority of the point of exit in accordance with the procedure determined by the Commission, or placement of such goods, in accordance with paragraph 7 of Article 129 of this Code, under the customs procedures applicable to foreign goods, or detention of these goods by customs authorities in accordance with Chapter 51 of this Code upon fulfilment of the obligation for payment of import customs duties, taxes, safeguard, anti-dumping, countervailing duties and/or their recovery (fully or partly), import customs duties, taxes, safeguard, anti-dumping and countervailing duties paid and/or recovered in accordance with this Article shall be refunded in accordance with Chapter 10 and Article 76 of this Code.

9. The obligation for payment of export customs duties in respect of goods placed under the customs procedure for re-exportation shall not commence with the declarant.

Article 242. The Refund (Offset) of the Amounts of Import Customs Duties, Taxes, Safeguard, Anti-Dumping, Countervailing Duties

1. In respect of the goods specified in subparagraphs 6 and 7 of paragraph 2 of Article 238 of this Code, placed under the customs procedure for re-exportation and actually exported from the customs territory of the Union, the refund (offset) of the amounts of import customs duties, taxes, safeguard, anti-dumping, countervailing duties shall be carried out, which were paid (recovered) in connection with the application of the customs procedure for release for internal consumption, except for the case where the amounts of import customs duties, taxes were paid (recovered) in connection with an act in violation of the purposes and conditions of granting import

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customs duties exemptions, tax exemptions and/or in violation of restrictions on use and/or disposal of these goods in connection with the use of such exemptions.

2. The refund (offset) of the amounts of import customs duties, taxes, safeguard, anti-dumping, countervailing duties in accordance with paragraph 1 of this Article shall be carried out in accordance with Chapter 10 and Article 76 of this Code.

Chapter 33
Customs Procedure for Duty-Free Trade

Article 243. Content and Application of the Customs Procedure for Duty-Free Trade

1. The customs procedure for duty-free trade is a customs procedure in respect of foreign goods and the Union goods, in accordance with which such goods are introduced and sold in retail duty-free shops without paying import customs duties, taxes, safeguard, anti-dumping, countervailing duties in respect of the foreign goods, subject to the conditions of placement of the goods under this customs procedure and their use in accordance with such customs procedure.

2. The goods placed under the customs procedure for duty-free trade are sold:

1) to natural persons leaving the customs territory of the Union;

2) to natural persons arriving in the customs territory of the Union;

3) natural persons traveling from one Member State to another Member State, and natural persons entering one Member State from another Member State;

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4) for diplomatic missions, consulates, representations of states at international organisations, as well as international organisations or their offices located in the customs territory of the Union, and members of the diplomatic staff of a diplomatic mission, consular officials and members of their families residing together with them, personnel (staff, officers) of representations of states under international organisations, international organisations or their representations;

5) for other organisations or their representations and their personnel, if this is provided for in accordance with the legislation of the Member State in the territory of which such organisations or their representations are located.

3. The goods placed under the customs procedure for duty-free trade are sold to the persons specified in subparagraphs 1 to 3 of paragraph 2 of this Article, in the duty-free shops operating in places of moving goods across the customs border of the Union.

4. Sale of goods to the persons specified in subparagraph 2 of paragraph 2 of this Article shall be allowed in duty-free shops operating in places of moving goods across the customs border of the Union by aircraft and vessels, and if it is established by the legislation of the Member States - also in places of moving goods across the customs border of the Union by other means of transport.

The list of places of moving goods across the customs border, in which sale of goods for the persons specified in subparagraph 2 of paragraph 2 of this Article is allowed, shall be established by the legislation of the Member States.

5. Sale of goods to the persons specified in subparagraph 3 of paragraph 2 of this Article shall be allowed in duty-free shops operating in

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places of moving goods across the customs border of the Union by air transport.

6. Goods placed under the customs procedure for duty-free trade are sold to the persons specified in subparagraphs 4 and 5 of paragraph 2 of this Article, in duty-free shops determined in accordance with the legislation of the Member States.

7. The Union goods placed under the customs procedure for duty-free trade, sold to the natural persons specified in subparagraph 1 of paragraph 2 of this Article, shall no longer have the status of the Union goods.

The Union goods placed under the customs procedure for duty-free trade, sold to the persons specified in subparagraphs 2 to 5 of paragraph 2 of this Article, shall retain the status of the Union goods.

Foreign goods placed under the customs procedure for duty-free trade, sold to the persons specified in subparagraphs 4 and 5 of paragraph 2 of this Article, shall obtain the status of the Union goods after this sale.

8. The customs procedure for duty-free trade shall not apply in respect of goods prohibited for circulation in accordance with the legislation of the Member State in the territory of which the duty-free shop is located.

The Commission shall have the right to determine a list of other goods in respect of which the customs procedure for duty-free trade does not apply.

9. Without being placed under the customs procedure for duty-free trade, the goods that are necessary for the functioning of these duty-free shops can be kept and used in duty-free shops.

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Article 244. Conditions of Placement of the Goods under the Customs Procedure for Duty-Free Trade and their Use in Accordance with such Customs Procedure

1. The condition for placing goods under the customs procedure for duty-free trade is compliance with prohibitions and restrictions in accordance with Article 7 of this Code.

2. The declarant of the goods placed under the customs procedure for duty-free trade can be only a person who is the owner of the duty-free shop where these goods will be kept and sold.

3. The terms of use of the goods in accordance with the customs procedure for duty-free trade are:

1) location of the goods in duty-free shops;

2) sales of goods in duty-free shops to persons referred to in paragraph 2 of Article 243 of this Code;

3) observance of the terms and conditions of individual categories of foreign goods placed under the customs procedure for duty-free trade specified in Article 245 of this Code.

Article 245. The Condition for the Sale in Duty-Free Shops of Certain Categories of Goods Placed under the Customs Procedure for Duty-Free Trade

Such goods as alcoholic drinks and beer, tobacco and tobacco products placed under the customs procedure for duty-free trade are sold in duty-free shops to the persons specified in subparagraph 2 of paragraph 2 of Article 243 of this Code, in quantities, within which goods for personal use can be imported into the customs territory of the Union without paying customs duties, taxes.

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Article 246. Expiration and Termination of the Customs Procedure for Duty-Free Trade

1. The customs procedure for duty-free trade shall be completed through the sale of goods, placed under this customs procedure, in duty-free shops to the persons specified in paragraph 2 of Article 243 of this Code, except for the sale of foreign goods to the persons specified in subparagraph 3 of paragraph 2 of Article 243 of this Code.

2. When selling foreign goods placed under the customs procedure for duty-free trade in duty-free shops, to the persons specified in subparagraph 3 of paragraph 2 of Article 243 of this Code, the customs procedure for duty-free trade shall be terminated through placement of these foreign goods under the customs procedure for release for internal consumption.

3. The declaration for goods in respect of the foreign goods referred to in paragraph 2 of this Article, for their placement under the customs procedure for release for internal consumption, should be submitted by the owner of the duty-free shop no later than 10th day of the month following the month of the sale of these goods.

In case of refusal to release the goods, the declaration for goods in respect of such goods, for their placement under the customs procedure for release for internal consumption, should be submitted by the owner of the duty-free shop within 5 business days from the day following the day of refusal of the release of these goods.

4. The customs procedure for duty-free trade in respect of foreign goods placed under the customs procedure for duty-free trade may expire:

1) upon placement of the goods under the customs procedures applicable to foreign goods, on the conditions stipulated by this Code;

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2) upon release of goods for their use as stores exported from the customs territory of the Union on board of vessels or aircraft in accordance with Chapter 39 of this Code.

5. The customs procedure for duty-free trade in respect of the Union goods placed under the customs procedure for duty-free trade may expire:

1) upon placement of the goods under the customs procedure for exportation;

2) upon exportation of the goods from the duty-free shop into the customs territory of the Union on the basis of the statement of the goods declarant.

6. In case of termination of the operation of the duty-free shop, within 3 months from the day following the day of the termination of operation of the duty-free shop, foreign goods placed under the customs procedure for duty-free trade shall be placed under the customs procedures applicable to foreign goods, and the Union goods - under the customs procedure for exportation or export from the duty-free shop to the customs territory of the Union.

If such actions are not carried out within the specified period, the customs procedure for duty-free trade shall be terminated at the end of this period and the goods shall be detained by the customs authorities in accordance with Chapter 51 of this Code.

Article 247. The Commencement and Desistance of the Obligation for Payment of Import Customs Duties, Taxes, Safeguard, Anti-Dumping, Countervailing Duties in Respect of Foreign Goods Being Placed (Placed) under the Customs Procedure for Duty-Free Trade, the Time Period of their Payment and Calculation

1. The obligation for payment of import customs duties, taxes, safeguard, anti-dumping, countervailing duties in respect of foreign goods

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placed under the customs procedure for duty-free trade shall commence with a declarant from the moment of registration of the declaration for goods by a customs authority.

2. The obligation for payment of import customs duties, taxes, safeguard, anti-dumping, countervailing duties in respect of foreign goods being placed (placed) under the customs procedure for duty-free trade shall desist with the declarant upon occurrence of the following circumstances:

1) sale of these goods to the persons specified in subparagraphs 1, 2, 4 and 5 of paragraph 2 of Article 243 of this Code;

2) placement of these goods sold to the persons specified in subparagraph 3 of paragraph 2 of Article 243 of this Code, under the customs procedure for release for internal consumption;

3) placement of these goods under the customs procedures established in this Code, including placement of these goods under the customs procedures upon occurrence of the circumstances specified in subparagraph 2 of paragraph 4 of this Article, and/or their release for use as stores exported from the customs territory of the Union on board of vessels or aircraft in accordance with Chapter 39 of this Code;

4) placement of goods, in respect of which the customs procedure for duty-free trade was terminated, under the customs procedures in accordance with paragraph 7 of Article 129 of this Code;

5) fulfilment of the obligation for payment of import customs duties, taxes, safeguard, anti-dumping, countervailing duties and/or their recovery in the amounts calculated and payable in accordance with paragraph 5 of this Article;

6) recognition by the customs authority, in accordance with the legislation of the Member States on customs regulation, of the fact of the

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destruction and/or permanent loss of the foreign goods by an accident or the force majeure or the fact of permanent loss of these goods as a result of the natural wastage at normal conditions of transportation (shipment) and/or storage, except when, in accordance with this Code in respect of such foreign goods, the time period for payment of import customs duties, taxes, safeguard, anti-dumping, countervailing duties occurred prior to such destruction or permanent loss;

7) refusal to release goods in accordance with the customs procedure for duty-free trade in respect of the obligation for payment of import customs duties, taxes, safeguard, anti-dumping, countervailing duties, which commenced during the registration of declaration for the goods;

8) revocation of a declaration for goods in accordance with Article 113 of this Code and/or cancellation of the release of the goods in accordance with paragraph 4 of Article 118 of this Code - in respect of the obligation for payment of import customs duties, taxes, safeguard, anti-dumping, countervailing duties, which commenced at the registration of the declaration for goods;

9) confiscation or turning of the goods into the property (income) of a Member State in accordance with the legislation of that Member State;

10) detention of the goods by the customs authority in accordance with Chapter 51 of this Code;

11) placement for temporary storage or placement under one of customs procedures of goods that were seized or arrested during an inspection of a report of a crime, during criminal proceedings or administrative proceedings (an administrative process), and in whose respect a decision to return them was taken, unless those goods were released earlier.

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3. The obligation for payment of import customs duties, taxes, safeguard, anti-dumping, countervailing duties shall commence upon occurrence of the circumstances referred to in paragraph 4 of this Article.

4. Upon occurrence of the following circumstances, the time period of payment of import customs duties, safeguard, anti-dumping, countervailing duties shall be:

1) in case of violation of the terms of use of the goods in accordance with the customs procedure for duty-free trade - the day of violation of the conditions of use of the goods, and if such day is not established - the day of placement of the goods under the customs procedure for duty-free trade;

2) in case of loss of foreign goods, except for destruction and/or permanent loss by accident or force majeure or the fact of permanent loss of these goods as a result of natural wastage at normal conditions of transportation (shipment) and/or storage - the day of the loss of the goods, and if this day is not established - the day of placement of the goods under the customs procedure for duty-free trade;

3) if during the period referred to in the first indent of paragraph 3 of Article 246 of this Code, in respect of foreign goods sold to the persons specified in subparagraph 3 of paragraph 2 of Article 243 of this Code, no declaration for goods was submitted - the last day of the period referred to in the first indent of paragraph 3 of Article 246 of this Code;

4) if during the period referred to in the second indent of paragraph 3 of Article 246 of this Code, in respect of foreign goods sold to the persons specified in subparagraph 3 of paragraph 2 of Article 243 of this Code, no declaration for goods was submitted - the last day of the period referred to in the second indent of paragraph 3 of Article 246 of this Code;

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5. Upon occurrence of the circumstances specified in paragraph 4 of this Article, import customs duties, taxes, safeguard, anti-dumping and countervailing duties shall be payable as if the foreign goods placed under the customs procedure for duty-free trade were placed under the customs procedure for release for internal consumption without the application of tariff preferences and import customs duties exemptions, tax exemptions.

For the calculation of import customs duties, taxes, safeguard, anti-dumping, countervailing duties, the rates of import customs duties, taxes, safeguard, anti-dumping, countervailing duties shall be applicable that were in effect on the day of the registration by the customs authority of the declaration for goods, submitted for the placement of the goods under the customs procedure for duty-free trade.

6. Interests shall be charged on the amounts of customs duties, taxes, safeguard, anti-dumping, countervailing duties payable (recoverable) in accordance with paragraph 5 of the this Article, as if deferral of payment of the said amounts was granted from the date when the goods were placed under the customs procedure for duty-free trade until the day of expiry of the term of payment of import customs duties, taxes, safeguard, anti-dumping, countervailing duties. The said interest shall be charged and paid in accordance with Article 60 of this Code.

7. In case of placement of goods under the customs procedures stipulated by this Code and/or their release for use as stores exported from the customs territory of the Union on board of vessels or aircraft, in accordance with Chapter 39 of this Code upon fulfilment of the obligation for payment of customs duties, taxes, safeguard, anti-dumping, countervailing duties and/or their recovery (fully or partly), import customs duties, taxes, safeguard, anti-dumping and countervailing duties paid and/or recovered in

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accordance with this Article shall be refunded (offset) in accordance with Chapter 10 and Article 76 of this Code.

Chapter 34
Customs Procedure for Destruction

Article 248. Content and Application of the Customs Procedure for Destruction

1. The customs procedure for destruction is a customs procedure in respect of foreign goods, in accordance with which such goods shall be destroyed without paying import customs duties, taxes, safeguard, anti-dumping, countervailing duties, subject to the conditions of placement of the goods under this customs procedure.

The destruction of the goods shall mean bringing the goods in the condition in which they are partially or fully destroyed or lose their consumer and/or other properties and cannot be restored to their original condition in an economically profitable way.

2. The customs procedure for destruction shall not apply in respect of the following goods:

1) cultural, archaeological and historical valuable items;

2) animals and plants being the species protected in accordance with the legislation of the Member States and/or international treaties, their parts and derivatives, except for cases when their destruction should be enforced to prevent epidemics, epizootics and spread of quarantine facilities;

3) goods accepted by customs authorities as a pledge subject until the pledge is terminated;

4) seized or arrested goods, including material evidence in accordance with the legislation of the Member States.

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3. The Commission shall have the right to determine a list of goods other than those determined in paragraph 2 of this Article, in respect of which the customs procedure for destruction does not apply.

4. The customs procedure for destruction shall not apply if the destruction of the goods:

1) can cause harm to the environment or poses danger to life and health of people;

2) occurs through consumption of the goods in accordance with their usual purpose;

3) may result in costs for public authorities of the Member States.

Article 249. Conditions of Placement of the Goods under the Customs Procedure for Destruction

The conditions of placement of the goods under the customs procedure for destruction are:

the certificate issued in accordance with the legislation of the Member States by an authorised public authority of the Member State on the possibility of destruction of the goods indicating the manner and the place of destruction;

compliance with prohibitions and restrictions in accordance with Article 7 of this Code.

Article 250. Application of the Customs Procedure for Destruction

1. Destruction of goods placed under the customs procedure for destruction shall be carried out within the period established by the customs authority on the basis of the time required for the actual destruction of these goods, the manner and the place of their destruction, as well as taking into

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account the time periods referred to in the certificate of the authorised public authority of the Member State on the possibility of destruction of the goods (if it defines such periods).

2. Destruction of goods shall be carried out at the expense of the declarant of the goods placed under the customs procedure for destruction, in accordance with the procedure determined by the legislation of the Member States.

3. Waste resulting from the destruction of the goods, except for waste referred to in paragraph 5 of this Article, shall obtain the status of foreign goods.

4. Waste resulting from the destruction of the goods shall be subject to placement under customs procedures applicable in respect of foreign goods, under the conditions stipulated in this Code, except for cases where the resulting waste is unfit for further commercial use or in accordance with the legislation of the Member States should be disposed of, neutralised, recycled or destroyed in another manner.

Waste resulting from the destruction, when placed under the customs procedure selected by the declarant, shall be considered as goods imported into the customs territory of the Union in this state.

5. Waste resulting from the destruction, not subject to placement under customs procedures, shall obtain the status of goods considered to be not under customs control from the date of recognition of the resulting waste unfit for further commercial use in accordance with the legislation of the Member States, or from the day of submission to a customs authority of documents certifying the fact of disposal, neutralisation, recycling or destruction of the waste in a different manner, or the fact of their transfer for performing such operations.

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Chapter 35
Customs Procedure for Refusal in Favour of the State

Article 251. Content and application of the customs procedure for refusal in favour of the state

1. The customs procedure for refusal in favour of the state is a customs procedure in respect of foreign goods, in accordance with which such goods shall be turned into the property (income) of the Member State free of charge without paying import customs duties, taxes, safeguard, anti-dumping, countervailing duties, subject to the conditions of placement of the goods under this customs procedure.

2. The goods that were placed under the customs procedure for refusal in favour of the state shall obtain the status of the Union goods.

3. Customs Procedure for Refusal in Favour of the State shall not apply in respect of the following goods:

1) goods prohibited for circulation in accordance with the legislation of the Member State, into the property (income) of which the turning of such goods is planned;

2) goods with overdue expiration date (consumption, sale).

4. The order of application of the customs procedure for refusal in favour of the state shall be established by the legislation of the Member States on customs regulation.

Article 252. Conditions of Placement of the Goods under the Customs Procedure for Refusal in Favour of the State

The conditions of placement of the goods under the customs procedure for refusal in favour of the state are:

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compliance with prohibitions and restrictions in accordance with Article 7 of this Code;

no costs for public authorities of the Member States as a result of the application of the said customs procedure, which cannot be refunded from funds received from the sale of the goods, unless otherwise prescribed by the legislation of the Member States;

compliance with the requirements established by the legislation of the Member States on customs regulation in accordance with paragraph 4 of Article 251 of this Code.

Chapter 36
Special Customs Procedure

Article 253. Content and Application of the Special Customs Procedure

1. The special customs procedure is a customs procedure applied to certain categories of foreign goods and the Union goods, in accordance with which such goods are moved across the customs border of the Union, and/or are used in and outside the customs territory of the Union without paying customs duties, taxes, safeguard, anti-dumping, countervailing duties, provided that terms and conditions of the placement of those goods under this customs procedure and/or their use were complied with in accordance with such customs procedure.

2. The special customs procedure applies to the following categories of goods:

1) goods exported from the customs territory of the Union, intended to ensure functioning of diplomatic missions, consulates, representations of the

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Member States at international organisations located outside the customs territory of the Union;

2) goods moved across the customs border of the Union, intended for official use by diplomatic missions and consulates located in the customs territory of the Union, except for consulates headed by honorary consular officers;

3) goods imported into the customs territory of the Union, which are state emblems, flags, signboards, seals and stamps, books, official printed materials, office furniture, office equipment and other similar goods obtained by consulates from the providing state or upon request of the providing state, which are intended for the official use by consulates located in the customs territory of the Union, headed by honorary consular officers;

4) goods moved across the customs border of the Union and intended for the official use by state representations at international organisations, international organisations or their representations, located in the customs territory of the Union, in respect of which exemption from payment of customs duties and taxes is established in accordance with international treaties of the Member States with a third party and international treaties between the Member States;

5) the Union goods moved across the customs border of the Union and intended for the official use by other organisations or their representations located in the territory of a Member State, in respect of which exemption from payment of customs duties and taxes is established in accordance with international treaties of this Member State. The Commission shall be entitled to define gods which do not fall into this category of goods;

6) weapons, military equipment, ammunition and other material means, which are the Union goods, moved across the customs border of the Union in

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order to maintain combat readiness, creating favourable conditions to perform tasks of military units (institutions, formations) of the Member States stationed in the customs territory of the Union and/or outside of it;

7) weapons, military equipment, ammunition and other material means moved across the customs border of the Union for the participation of the armed forces (other troops and military formations, authorised organisations) of the Member States and other states that are non-Members States of the Union, in joint (international) exercises, competitions, as well as parades and other celebrations;

8) goods and vehicles moved across the customs border of the Union and intended for the prevention of natural disasters and other emergencies and elimination of their consequences, including goods intended for free distribution by public authorities of the Member States, their structural divisions or organisations, authorised in accordance with the legislation of the Member States, to persons affected by emergency situations, as well as goods and vehicles necessary for carrying out rescue and other urgent works and ensuring operation of rescue units and medical personnel and organisations, duly entitled to decide on elimination of medical and health consequences of emergency situations, organisation and delivery of medical care, including medical evacuation, except for alcoholic drinks (except for ethyl alcohol), beer, tobacco products, precious metals and stones, as well as products made of them;

9) goods moved across the customs border of the Union intended for persons in the Member States to conduct scientific research in the Arctic and Antarctica in the interests of the Member States on a non-commercial basis, as well as to ensure research expeditions of the Member States organised for carrying out these works;

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10) goods moved across the customs border of the Union intended for doping control. Goods related to this category of goods shall be determined by the Commission;

11) foreign goods moved across the customs border of the Union (medicines (medical products), special sports nutrition, biologically active food supplements) intended for treatment and remedial actions in respect of candidates in national and sports teams and members of such teams in the interests of the Member States on a non-commercial basis, as well as for research groups in the field of sport of high (higher) achievements, involved ministries of the Member States;

12) sports gear and equipment moved (transported) across the customs border of the Union, and other goods intended exclusively for use during organisation and holding of international sports events or during preparation for them during training activities. Goods related to this category shall be determined by the Commission;

13) foreign goods intended for building (creation, construction), maintenance (operation, use) of artificial islands, facilities, constructions or other sites outside the territory of the Member State in respect of which the Member State has exclusive jurisdiction. Goods not related to this category shall be determined by the Commission;

14) goods intended for use within the framework of international cooperation in the field of research and use of space, including provision of services of launching spacecraft. Goods related to this category shall be determined by the Commission;

15) foreign goods moved across the customs border of the Union intended for the organisation and holding of official international exhibitions,

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the characteristics of which shall be determined by the Commission. Goods not related to this category shall be determined by the Commission.

3. The Commission shall be entitled to define other categories of goods, in respect of which the special customs procedure shall apply, including goods related or not related to these categories of goods.

Article 254. Conditions of Placement under the Special Customs Procedure and the Order of Application of the Special Customs Procedure Depending on the Category of Goods in Respect of which it Applies

Depending on the categories of goods in respect of which the special customs procedure applies, the Commission and the legislation of the Member States, in cases provided for by the Commission, shall determine the conditions for placement of goods under the special customs procedure, including measures of non-tariff regulation, technical regulation, sanitary, veterinary and sanitary, and quarantine and phytosanitary measures, and the order of application of the special customs procedure, including:

determining the status of the goods imported into the customs territory of the Union and/or exported from the customs territory of the Union;

the time period and other conditions of use of the goods in accordance with the special customs procedure;

the procedure of expiration of the special customs procedure:

cases and the procedure of termination and resumption of the special customs procedure;

circumstances of the commencement and desistance of obligations for payment of customs duties, taxes, safeguard, anti-dumping, countervailing duties; circumstances where the obligation for payment of customs duties, taxes, safeguard, anti-dumping, countervailing duties shall be enforced, and

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the time period of their payment in respect of goods being placed (placed) under the special customs procedure;

customs procedures under which the goods may be placed for expiration and suspension of the special customs procedure, the order of calculation and payment of customs duties, taxes, safeguard, anti-dumping, countervailing duties when placing the goods under these customs procedures and the time period of their payment.

SECTION V
THE FEATURES OF THE ORDER AND CONDITIONS OF MOVING CERTAIN CATEGORIES OF GOODS ACROSS THE CUSTOMS BORDER OF THE UNION

Chapter 37
The Features of the Order and Conditions of Moving Goods for Personal Use across the Customs Border of the Union

Article 255. Definitions

For the purposes of this Chapter, the terms below shall have the following meanings:

“import with relief from payment of customs duties and taxes” - import of goods for personal use into the customs territory of the Union with relief from payment of customs duties, taxes in cases and under conditions determined by the Commission;

“unaccompanied luggage” - goods for personal use that are owned by a natural person and transferred or transmitted to the carrier under an international transportation contract (freight forwarding), confirmed by transport (shipping) documents, for the actual movement across the customs

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border of the Union in connection with the entry/departure of such person to/from the customs territory of the Union.

“double channel system” - a simplified system of customs control, allowing natural persons moving across the customs border of the Union to choose between “red” and “green” channels;

“accompanied luggage” - goods for personal use, including hand luggage, moved across the customs border of the Union during the actual entry of a natural person into the customs territory of the Union or its departure from the customs territory of the Union;

“goods for personal use delivered by a carrier” - goods for personal use moved across the customs border of the Union by a carrier under an international transportation contract (freight forwarding) confirmed by transport (shipping) documents addressed to a natural person who has not crossed the customs border of the Union, or from a natural person who has not crossed the customs border of the Union.

Article 256. General Provisions on the Order and Conditions of Moving Goods for Personal Use across the Customs Border of the Union

1. This Chapter defines the order and conditions of moving goods for personal use across the customs border of the Union, their location and use in and outside the customs territory of the Union, the order of performance of customs operations related to temporary storage, customs declaring and release of goods for personal use, application of the customs procedure for transit to goods for personal use, as well as the order for determining the value of goods for personal use and use of customs duties for such goods.

2. The provisions of this Chapter shall apply in respect of financial instruments and cash moved across the customs border of the Union by

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natural persons, as well as in respect of goods purchased by natural persons, who arrived in the customs territory of the Union, in duty-free shops located in places of moving the goods across the customs border of the Union, in accordance with Chapter 33 of this Code.

3. Goods for personal use can be moved across the customs border of the Union in the following ways:

1) in accompanied or unaccompanied luggage when a natural person crosses the customs border of the Union;

2) in international postal items;

3) by a carrier to the address of a natural person who has not crossed the customs border of the Union, or from a natural person who has not crossed the customs border of the Union.

4. Belonging of goods moved across the customs border of the Union, to goods for personal use shall be conducted by a customs authority based on:

1) oral or written statement of a natural person about the goods moved across the customs border of the Union, using the passenger customs declaration;

2) type and quantity of goods;

3) frequency of traveling of the natural person across the customs border of the Union and/or movement of goods across the customs border of the Union by this person or to his/her address.

5. Quantitative characteristics of the criteria specified in subparagraphs 2 and 3 of paragraph 4 of this Article, and/or additional criteria of belonging of goods moved across the customs border of the Union to goods for personal use, shall be determined by the Commission.

6. Regardless of the criteria referred to in paragraph 4 of this Article, goods for personal use shall not include the following goods:

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1) goods declared by a natural person for placing them under customs procedures stipulated by this Code, except for the customs procedure for transit established in paragraph 1 of Article 263 of this Code;

2) categories of goods determined by the Commission.

7. The provisions of this Chapter shall not apply in respect of the goods moved across the customs border of the Union by natural persons and not belonging in accordance with this Chapter to goods for personal use. Such goods shall be moved across the customs border of the Union in the order and under the conditions established in other Chapters of this Code.

8. Goods purchased by natural persons, who arrived into the customs territory of the Union, in duty-free shops located in places of moving goods across the customs border of the Union, shall be treated as goods for personal use for the purposes of this Chapter, imported into the customs territory of the Union in accompanied luggage of a natural person when he/she is traveling across the customs border of the Union.

9. On the basis of acts forming the law of Union and establishing prohibitions and restrictions, the Commission shall make a consolidated list of goods for personal use, in respect of which prohibitions and restrictions for movement across the customs border of the Union shall apply, and ensure its publication on the official web-site of the Union.

Article 257. Application of the Double Channel System when Moving Goods for Personal Use across the Customs Border of the Union

1. In places of moving goods across the customs border of the Union, the double channel system can be applied.

The “green” channel is a special marked zone in places of moving goods across the customs border of the Union, designed to move goods for

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personal use in accompanied luggage across the customs border of the Union, not subject to customs declaring.

The “red” channel is a special marked zone in places of moving goods across the customs border of the Union, designed to move goods for personal use in accompanied luggage across the customs border of the Union, subject to customs declaring, as well as goods, in respect of which customs declaring shall be effected upon request of the natural person.

2. Application of the double channel system provides the choice of a natural person, crossing the customs border of the Union, of the corresponding channel (“red” or “green”) to the effect of performance of customs operations (or non-performance of customs operations) related to customs declaring of goods for personal use.

3. Crossing the entry line to the “Green” channel by a natural person shall be deemed a statement of the natural person on absence of goods subject to customs declaring.

4. The requirements for equipment of the double channel system in places of moving goods across the customs border of the Union shall be determined by the Commission.

5. The list of places of moving goods across the customs border of the Union, where the double channel system shall apply, as well as the procedure for the formation of such a list shall be determined in accordance with the legislation of the Member States on customs regulation.

6. The double channel system may not be used in halls for officials and delegations, organised in places of moving goods across the customs border of the Union.

7. Non-application of certain forms of customs control in the “green” channel shall not mean that a natural person is released from the obligation to

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comply with treaties and acts on customs regulation and/or the legislation of the Member States.

8. Taking into account the operational situation in the places of moving goods across the customs border of the Union, in exceptional cases upon decision of the customs authority, the double channel system may be temporarily discontinued.

9. Non-application of the double channel system in places of moving goods across the customs border of the Union shall not entail the obligation of a natural person to carry out customs declaring of goods not subject to customs declaring in accordance with this Chapter, nor shall it relieve a natural person from the obligation to declare goods subject to customs declaring.

Article 258. Customs Operations Performed in Respect of Goods for Personal Use

1. Customs operations in respect of goods for personal use, depending on the way they are moved across the customs border of the Union, shall be performed in places of moving goods across the customs border of the Union or in the customs authority of the Member State in the territory of which the natural person, who can be the declarant of such goods, resides permanently or temporarily.

Customs operations in respect of goods for personal use during rail transportation in cases established in accordance with the legislation of the Member States on customs regulation can be performed on the route of passenger trains.

2. When moving goods for personal use by natural persons across the customs border of the Union in vehicles, except for vessels and air transport,

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the customs authorities shall provide these persons with an opportunity to perform customs operations without leaving such vehicles, except for cases when it is necessary for compliance with treaties and acts on customs regulation.

3. Goods for personal use moved across the customs border of the Union, for their location and use in and outside the customs territory of the Union, shall be released by customs authorities, except for cases when such goods for personal use are considered released upon occurrence of the circumstances established under paragraph 5 of Article 262 of this Code, in accordance with the procedure and under the conditions provided for in this Chapter, without placing these goods under customs procedures, except for the customs procedure for transit.

4. In respect of goods for personal use subject to customs declaring, moved across the customs border of the Union in accompanied or unaccompanied luggage or delivered by a carrier, after their importation into the customs territory of the Union or for their exportation from the customs territory of the Union by natural persons who, in accordance with the present Code, may be declarants of such goods for personal use, customs operations shall be performed relating to the customs declaring for the release of the goods into free circulation, temporary admission, exportation, temporary exportation, or transit, if, in accordance with Article 263 of this Code, goods for personal use may be placed under the customs procedure for transit.

In respect of goods for personal use placed under the customs procedure for transit, customs operations relating to their customs declaring for release for free circulation or temporary admission shall be performed by natural persons who in accordance with this Code may be declarants of such goods for personal use after expiration of the customs procedure for transit.

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Before performing customs operations relating to customs declaring, or in case of refusal by a customs authority to release the goods for personal use, these goods for personal use may be placed in temporary storage, and the goods for personal use that are in places of moving goods across the customs border of the Union may be also removed from the customs territory of the Union, if such goods never left the point of entry after import into the customs territory of the Union, or imported from the point of exit back into the customs territory of the Union.

Customs operations referred to in the first and second indents of this paragraph shall be also performed by other persons in cases determined by the Commission in accordance with paragraph 11 of Article 260 of this Code.

5. In case of impossibility to release goods for personal use by a customs authority due to non-compliance with conditions of release, and failure to perform customs operations in respect of the goods for personal use determined in paragraph 4 of this Article, such goods shall be detained by the customs authority in accordance with Chapter 51 of this Code.

6. The order of performance of customs operations in respect of goods for personal use moved across the customs border of the Union, or goods for personal use temporarily admitted into the customs territory of the Union (hereinafter referred to in this Chapter as “temporary admission”), release of such goods and type of confirmation of their status not under customs control shall be determined by the Commission and the legislation of the Member States in cases provided for by the Commission, or in the part not regulated by the Commission.

Customs operations in respect of goods for personal use moved in international postal items shall be performed taking into account the provisions of Chapter 40 of this Code, and in the part not covered by Chapter

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40 of this Code - taking into account the provisions of the legislation of the Member States on customs regulation.

7. For customs control in respect of goods moved across the customs border of the Union by a natural person without customs declaring, the customs officer shall be entitled to require from a natural person presentation of such goods, as well as presentation of documents confirming the accuracy of the data provided by the natural person, including through oral interview.

8. In places of moving goods across the customs border of the Union, where the double channel system does not apply, places for performance of customs operations relating to customs declaring shall be marked on movement lines with start and finish lines of customs operations.

Crossing of the finish line of customs operations by a natural person without submitting customs declaration shall be deemed a statement of the natural person confirming the absence of goods subject to customs declaring, unless otherwise established by the legislation of the Member States.

If a natural person is in a vehicle and if in accordance with the legislation of the Member States on customs regulation customs operations in respect of goods for personal use can be performed without leaving a vehicle, the statement of the natural person about the absence of goods subject to customs declaring shall be non-submission of the customs declaration by the natural person to a customs official after an oral interview.

9. The Commission shall be entitled to determine the order of performance of customs operations and customs controls in respect of goods for personal use, accepted by an air carrier for transportation in accompanied luggage with a departure place in the customs territory of the Union and a destination place outside of the customs territory of the Union with a stopover at the point of exit, or with the point of departure outside of the

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customs territory of the Union and the destination place in the customs territory of the Union with a stopover at the point of entry, requirements for equipment and technical facilities of points of exit (points of entry) for performance of customs operations in respect of such goods, as well as conditions of interaction among customs authorities, air carriers and natural persons necessary for performance of customs operations and customs control in such order.

Article 259. Temporary Storage of Goods for Personal Use

1. Temporary storage of goods for personal use shall be effected in accordance with the procedure and under the conditions established by Chapter 16 of this Code taking into account the provisions of this Article.

2. Temporary storage of goods for personal use of a foreign natural person who has the intention to move for permanent residence in a Member State or obtain the status of refugee or forced migrant, in accordance with the legislation of that Member State can be effected in the place of permanent or temporary residence (stay) of such person and/or in other places established by the legislation of the Member States on customs regulation.

3. The legislation of the Member States on customs regulation can establish an obligation of a foreign natural person referred to in paragraph 2 of this Article to confirm the placement of the goods for personal use in the place of their temporary storage, as well as the order of such confirmation.

4. For placement of goods for personal use of a foreign natural person referred to in paragraph 2 of this Article for temporary storage, such person shall provide a statement in any form to the customs authority, indicating the data established by the Commission, enclosing documents certifying the stated data, as well as documents confirming the intention of the foreign

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natural person to move to a permanent place of residence in a Member State, obtain the status of refugee or forced migrant, in accordance with the legislation of that Member State.

The Commission shall develop and provide for publication on the official web-site of the Union of a list of the documents confirming the intention of a foreign natural person to relocate to a permanent place of residence in a Member State, to obtain the status of refugee or forced migrant in accordance with the legislation of that Member State.

5. Goods for personal use of a natural person referred to in paragraph 2 of this Article shall be placed in temporary storage for a time period, calculated from the day following the day of registration of a statement by a customs authority issued to place such goods in temporary storage:

1) before the expiry of the time period specified in paragraph 6 of this Article, unless before the expiry of that period the foreign natural person has notified the customs authority that has registered the declaration referred to in the first indent of paragraph 4 of this Article on actions aimed at obtaining the document confirming relocation of such person to a permanent place of residence in a Member State, or a document confirming the status of refugee or forced migrant of such person in accordance with the legislation of this Member State;

2) until the expiry of 5 business days from the day following the day of receipt of the document confirming the relocation of the foreign natural person to a permanent place of residence in a Member State, or a document confirming the status of refugee or forced migrant of such person, in accordance with the legislation of that Member State;

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3) until the expiry of 10 business days from the day following the day of receipt of the refusal to issue documents referred to in subparagraph 2 of this paragraph.

6. Before the expiry of 2 months from the day following the day of registration of the statement specified in the first indent of paragraph 4 of this Article by a customs authority, a foreign natural person specified in paragraph 2 of this Article shall notify the customs authority that he/she has registered the statement referred to in the first indent of paragraph 4 of this Article on actions aimed at obtaining a document confirming the relocation of such person to a permanent place of residence in a Member State, or a document confirming that the person obtained the status of refugee or forced migrant, by submitting a document issued by an authorised authority of the Member State.

7. Before the expiry of the period of temporary storage of goods for personal use, the foreign natural person referred to in paragraph 2 of this Article shall conduct customs declaring of the goods for personal use placed for temporary storage, for their release for free circulation, export from the customs territory of the Union or placement under customs procedures established by this Code. Goods for personal use in respect of which no customs declaring was effected upon expiration of the temporary storage time period, shall be detained by customs authorities in accordance with Chapter 51 of this Code.

8. Prior to the release for free circulation of goods for personal use placed in temporary storage, such goods for personal use should be in actual ownership of a foreign natural person referred to in paragraph 2 of this Article, and may not be transferred to the ownership, use and/or disposal of

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other persons, except for their transfer in accordance with the second indent of this paragraph.

The transfer of goods for personal use placed in temporary storage shall be allowed without the permission of a customs authority for the purposes of repair, maintenance and performance of other operations necessary for the maintenance of goods for personal use in a normal condition.

9. A foreign natural person referred to in paragraph 2 of this Article shall be entitled to use the goods for personal use placed for temporary storage, including outside of places of their temporary storage, taking into account the second indent of this paragraph.

Use of vehicles and motorcycles and/or trailers to them placed in temporary storage, which are vehicles for personal use, shall be allowed with a written permission of the customs authority, provided that the obligation for payment of the customs duties, taxes in accordance with Article 271 of this Code is guaranteed.

Article 260. Customs Declaring of Goods for Personal Use

1. Customs declaring applies to:

1) goods for personal use, except for vehicles for personal use, moved across the customs border of the Union in unaccompanied luggage, or goods for personal use delivered by a carrier;

2) goods for personal use, except for vehicles for personal use, moved across the customs border of the Union in any manner in respect of which prohibitions and restrictions apply in accordance with Article 7 of this Code and submission of documents and/or data on compliance with these prohibitions and restrictions is required;

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3) goods for personal use, except for vehicles for personal use, moved across the customs border of the Union in accompanied luggage, in respect of which customs duties, taxes are payable;

4) goods for personal use, except for vehicles for personal use, imported with relief from payment of customs duties and taxes in accompanied luggage;

5) vehicles for personal use moved across the customs border of the Union in any manner, except for vehicles for personal use registered in the Member States;

6) temporarily admitted vehicles for personal use located in the customs territory of the Union, in cases stipulated in paragraphs 5, 7 and 12 of Article 264 of this Code;

7) cash and/or traveller's checks, if the total amount of such cash and/or traveller's checks at their concurrent importation into the customs territory of the Union or concurrent exportation from the customs territory of the Union exceeds the equivalent of 10 thousand US dollars at the exchange rate valid as of the day of submission of the passenger customs declaration to the customs authority;

8) monetary instruments, except for traveller's cheques;

9) cultural values in respect of which prohibitions and restrictions shall be observed in accordance with Article 7 of this Code;

10) goods for personal use sent in international postal items;

11) parts of vehicles for personal use, specified in the second indent of paragraph 3 of Article 265 of this Code;

12) the goods specified in paragraph 18 of this Article.

2. The goods for personal use referred to in paragraph 1 of this Article, moved in accompanied luggage of a natural person by air transport across the

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customs territory of the Union, shall not be subject to customs declaring, if such natural person, after arrival in the customs territory of the Union, leaves the customs territory of the Union without leaving the transit zone of an international airport.

3. Customs declaring of goods for personal use, including those placed under the customs procedure for transit in accordance with Article 263 of this Code, shall be effected with use of a passenger customs declaration.

The data to be specified in the customs declaration shall be determined by the Commission while establishing the procedure of filling in the customs declaration taking into account paragraph 9 of this Article.

Passenger customs declaration shall be filled in in Russian or in English, or in the official language of the Member State, to the customs authority of which such passenger customs declaration is submitted, and with permission of a customs authority - in another foreign language that the officials of the customs authority to which such customs declaration is submitted speak.

If documents provided for by the acts of the Universal Postal Union and the accompanying international postal items are used as the customs declaration, such documents shall be filled in in the languages determined by such acts.

Customs declaration can be represented with documents containing data required for the release of goods for personal use, in the cases and following the procedure established by this Code, international treaties within the Union and/or shall be determined by the Commission.

4. Customs declaring of goods for personal use sent in international postal items shall be made taking into account Article 286 of this Code.

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5. Customs declaring of cash and/or monetary instruments shall be effected taking into account paragraphs 16 and 17 of this Article.

6. Customs declaring of goods for personal use moved across the customs border of the Union in accompanied luggage shall be conducted by natural persons on their way through the customs border of the Union with concurrent presentation of these goods to a customs authority.

Customs declaring of goods for personal use moved across the customs border of the Union in accompanied luggage by air transport shall be conducted by natural persons in the territory of the Member State in which the international airport is located, where the person obtains its accompanied baggage and leaves the customs control zone of an international airport.

7. Customs declaring of goods for personal use moved across the customs border of the Union in unaccompanied luggage shall be conducted by natural persons in a Member State, where such natural persons permanently or temporarily reside.

8. Customs declaring of goods for personal use moved by a carrier or transmitted in international postal items shall be carried out in the Member State in which the natural person, who is a consignor or consignee of such goods for personal use, permanently or temporarily resides.

9. For customs declaring of goods for personal use, except for goods for personal use, moved in international postal items or placed under the customs procedure for transit, one of the following purposes for their importation into the customs territory of the Union and/or presence in the customs territory of the Union or exportation from the customs territory of the Union shall be declared:

1) free circulation;

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2) temporary admission. Temporary admission may be declared only in respect of the vehicles for personal use referred to in Article 264 of this Code;

3) exportation;

4) temporary exportation.

10. A natural person, at his/her desire, shall be entitled to conduct customs declaring of goods for personal use not subject to customs declaring.

If case of moving goods for personal use across the customs border of the Union, by a natural person, in accompanied and unaccompanied luggage, such person shall be entitled to conduct customs declaring of goods for personal use not subject to customs declaring, imported in accompanied baggage, for the purpose of recording of cost, weight and/or quantitative norms within which the goods for personal use are imported into the customs territory of the Union without payment of customs duties, taxes.

11. Customs declaring of goods for personal use shall be conducted by the declarant or customs representative, and in cases established by the Commission - by another person acting on behalf of and by order of the declarant.

12. In respect of goods for personal use moved across the customs border of the Union in accompanied luggage, the passenger customs declaration shall be submitted to a customs authority located in the place of moving goods across the customs border of the Union, including for placement of the goods for personal use under the customs procedure for transit.

If goods for personal use moved across the customs border of the Union in accompanied luggage are placed under the customs procedure for transit, the passenger customs declaration for release of goods for free

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circulation or temporary admission shall be presented to the customs authority of the delivery place, except for the case provided for in the third indent of this paragraph.

In respect of goods for personal use placed in temporary storage in accordance with Article 259 of this Code, the passenger customs declaration for release of such goods into free circulation shall be submitted to the customs authority that registered the statement referred to in the first indent of paragraph 4 of Article 259 of this Code.

In respect of goods for personal use moved across the customs border of the Union in unaccompanied luggage or delivered by a carrier, the passenger customs declaration shall be submitted to a customs authority authorised in accordance with the legislation of the Member States to register passenger customs declarations.

13. If the goods for personal use are placed in temporary storage, the passenger customs declaration shall be submitted in accordance with paragraph 1 of Article 110 of this Code.

14. Declarants of goods for personal use may be natural persons of at least 16 years old from the Member States or foreign natural persons:

1) having at the time of crossing the customs border of the Union the right of possession, use and/or disposal in respect of goods for personal use moved across the customs border of the Union in accompanied luggage;

2) who transmitted the goods for personal use to a carrier, including vehicles for personal use moved across the customs border of the Union in unaccompanied luggage;

3) who are consignors of the goods for personal use, and in cases established by the legislation of the Member States - consignees of goods for personal use sent in international postal items;

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4) to whom or from whom the goods for personal use, including vehicles for personal use, are delivered by a carrier;

5) having the right of ownership in respect of the vehicle for personal use, the customs declaration of which is conducted for release into free circulation;

6) crossing the customs border of the Union in a vehicle for personal use that belongs to them by right of possession, use and/or disposal unless otherwise provided for in this Chapter;

7) who have obtained the right of ownership, use and/or disposal of a vehicle for personal use in the customs territory of the Union, which is under customs control, including on the basis of a court decision or inheritance law;

8) who have obtained the right of ownership, use and/or disposal of a vehicle for personal use in the customs territory of the Union, which is under customs control, placed under the customs procedure for transit;

9) who export from the customs territory of the Union a temporarily admitted vehicle for personal use, obtained in accordance with subparagraphs 2 and 3 of paragraph 8 and paragraph 9 of Article 264 of this Code;

10) who accompany natural persons under 16 years old (one of the parents, adoptive parents or guardians of such persons, other accompanying person or representative of the carrier in the absence of accompanying persons, and during organised entry (departure) of groups of minors unaccompanied by their parents, adoptive parents, guardians or other persons - a group leader or a carrier representative), in respect of goods for personal use of natural persons under the age of 16;

11) the persons specified in paragraph 18 of this Article.

15. When sending goods for personal use in international postal items to the address of a natural person in the customs territory of the Union, the

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declarants of such goods can be also legal entities that are consignors of such goods.

16. For customs declaration of monetary instruments, except for traveller’s cheques, the passenger customs declaration shall indicate the nominal value or the corresponding amount in the currency of a Member State or a foreign currency that can be charged against the monetary instrument. If the nominal value is missing and the amount in the currency of a Member State or a foreign currency cannot be established, which can be charged against the monetary instrument, the passenger customs declaration shall contain the number of monetary instruments moved across the customs border of Union.

17. In order to combat the legalisation (laundering) of income received in a criminal way and financing of terrorism, when moving cash and/or monetary instruments subject to customs declaration across the customs border of the Union by a natural person, the passenger customs declaration shall contain the following data:

1) details of the document confirming the right of a foreign person or a stateless person to stay (reside) in the territory of a Member State, residence (registration) address in the territory of a Member State;

2) data on monetary instruments, except for traveller’s cheques (the type of monetary instrument, the name of the issuer, the date of issue and identifying number (if available));

3) data on the source of cash and/or monetary instruments, their owners, if the transported cash and/or monetary instruments are not owned by the declarant, as well as data on the intended use of such cash and/or monetary instruments;

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4) data on the route and the transportation mode (means of transport for the delivery) of the cash and/or monetary instruments.

18. When moving coffins with bodies (remains) and urns with ashes of deceased persons across the customs border of the Union, the passenger customs declaration can be a statement in any form issued by a person accompanying the coffin with the body (remains) or an urn with ashes of deceased persons.

19. For customs declaration of coffins with bodies (remains) and urns with ashes of deceased persons exported from the customs territory of the Union, the following documents shall be presented:

1) death certificate issued by registry offices in accordance with the procedure established for registration of civil status in the Member States, or medical death certificate, or notarised copies of these documents, and in the absence of such documents due to prescription of corpse burying - other documents that identify the exported remains;

2) conclusion of local bodies of state sanitary supervision, in any form, on the possibility of carrying out exhumation in case of re-burial;

3) act (certificate), in any form, of a specialised organisation providing funeral services on sealing zinc coffins, indicating that there are no foreign items inside, and enclosing an inventory of things and values of the deceased in case they are sent together with the body (remains) of the deceased.

20. For customs declaration of coffins with bodies (remains) and urns with ashes of deceased persons imported into the customs territory of the Union, the following documents shall be presented:

1) death certificate issued by an authorised authority of the country of departure, or medical death certificate, or copies of these documents, and in

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the absence of such documents due to prescription of corpse burying - other documents that identify the imported remains;

2) act (certificate), in any form, of a specialised organisation providing funeral services on sealing zinc coffins, indicating that there are no foreign items inside, and enclosing an inventory of things and values of the deceased in case they are sent together with the body (remains) of the deceased.

Article 261. Submitting Documents for Customs Declaring of Goods for Personal Use

1. Documents confirming the data stated in the passenger customs declaration include:

1) documents that identity personality, including that of a minor;

2) documents of a natural person confirming the price of goods for personal use, in respect of which customs declaring is conducted;

3) documents confirming compliance with prohibitions and restrictions by natural persons in accordance with Article 7 of this Code, if compliance with prohibitions and restrictions is confirmed by the submission of such documents;

4) transportation (shipment) documents;

5) documents confirming compliance with importation conditions with relief from customs duties, taxes, including those confirming the relocation of the foreign natural person to a permanent place of residence in a Member State, or a document confirming the status of refugee or forced migrant of such person, in accordance with the legislation of that Member State;

6) passenger customs declaration issued when importing a vehicle for personal use into the customs territory of the Union and confirming the

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release of such vehicle for temporary stay in the customs territory of the Union;

7) documents containing data that can identify a vehicle for personal use or parts of such vehicle for personal use, subject to customs declaring in accordance with subparagraph 11 of paragraph 1 of Article 260 of this Code;

8) documents confirming the right of ownership, use and/or disposal of a vehicle for personal use;

9) documents confirming the source of cash and/or monetary instruments in cases determined by the Commission;

10) documents specified in paragraphs 19 and 20 of Article 260 of this Code;

11) power of attorney or another document confirming the authority of the person acting on behalf and by order of the declarant, in cases determined by the Commission in accordance with paragraph 11 of Article 260 of this Code.

2. If the documents referred to in paragraph 1 of this Article do not contain data confirming the data stated in the customs declaration, such data can be confirmed by other documents.

3. The Commission shall define the list of documents for which customs authorities do not require translation of the data from a foreign language when performing customs operations in respect of goods for personal use.

4. If case of movement of goods for personal use across the customs border of the Union by a natural person, in accompanied and unaccompanied luggage or only in unaccompanied luggage, a copy of the passenger customs declaration shall be enclosed in accordance with paragraph 10 of Article 260 of this Code, for customs declaring of goods for personal use imported into

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the customs territory of the Union in unaccompanied luggage, in addition to the documents referred to in paragraph 1 of this Article.

In case of failure to provide the customs authority with the said passenger customs declaration, the goods for personal use imported into the customs territory of the Union in unaccompanied luggage shall be considered as imported into the customs territory of the Union in excess of cost, weight and/or quantitative norms within which goods for personal use are imported into the customs territory of the Union without paying customs duties, taxes, unless the natural person proves the contrary.

Article 262. Release of Goods for Personal Use

1. Depending on the purpose of import of goods for personal use, except for those sent in international postal items, into the customs territory of the Union stated at customs declaring, and/or their presence in the customs territory of the Union, or their export from the customs territory of the Union, such goods shall be subject to release:

1) for free circulation;

2) for exportation;

3) for temporary stay in the customs territory of the Union;

4) for temporary stay outside of the customs territory of the Union;

2. Release of goods for personal use subject to customs declaring for free circulation or for exportation shall be carried out by a customs authority, provided that:

1) customs duties, taxes are paid in accordance with this Chapter taking into account paragraph 3 of this Article;

2) prohibitions and restrictions in accordance with Article 7 of this Code are complied with;

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3) customs fees are paid for performance by customs authorities of actions related to the release of goods, if such fees are established in accordance with the legislation of the Member States, and the term of their payment is prior to the release of goods, including prior to the registration of the passenger customs declaration.

3. Release of goods for personal use moved across the customs border of the Union in accompanied luggage shall be performed by the customs authority prior to offsetting the amounts of customs duties, taxes, paid in respect of goods for personal use, to corresponding accounts.

Release of goods for personal use sent in international postal items shall be performed by a customs authority before payment of customs duties, taxes.

4. Release of goods for personal use subject to customs declaring, for their temporary stay in the customs territory of the Union or temporary stay outside of the customs territory of the Union, shall be performed by a customs authority, provided that:

1) goods for personal use may be temporarily admitted or temporarily exported in accordance with Articles 264 and 265 of this Code;

2) obligation for payment of import customs duties, taxes is fulfilled in accordance with Article 271 of this Code;

3) prohibitions and restrictions in accordance with Article 7 of this Code are complied with.

5. Goods for personal use, moved across the customs border of the Union, not subject to customs declaring, shall be considered released for free circulation or released for exportation from the moment of crossing the start or finish line of the “green” channel, or lines of completion of customs operations at points of entry or exit.

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Goods for personal use moved across the customs border of the Union, which are not subject to customs declaring and in respect of which there is a possibility of performing customs operations without leaving a vehicle, shall be considered released for free circulation or for exportation upon completion of customs control in respect of such goods at points of entry or exit.

6. Release of goods for personal use placed under the customs procedure for transit shall be subject to the conditions and the procedure established in accordance with Article 118 of this Code.

7. Release of goods for personal use shall be completed within the period determined in Article 119 of this Code, except for the case specified in the second indent of this paragraph.

In places of moving goods across the customs border of the Union, release of goods for personal use moved across the customs border of the Union in accompanied luggage, except for goods for personal use placed under the customs procedure for transit, shall be completed immediately upon confirmation of compliance with the conditions of the release of goods for personal use and customs control by the declarant.

8. Release of goods for personal use subject to quarantine sanitary, veterinary, quarantine phytosanitary and other forms of state control (supervision) shall be performed after conducting the respective type of state control (supervision).

9. Goods for personal use imported into the customs territory of the Union shall obtain the status of the Union goods from the moment of their release into free circulation, except for the following categories of goods:

1) vehicles for personal use imported in accordance with Articles 298 and 299 of this Code;

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2) goods in respect of which restrictions on use and/or disposal are established in accordance with paragraph 8 of Article 266 of this Code.

10. Goods for personal use that obtained the status of the Union goods, are present and used in the customs territory of the Union without any restrictions on use and/or disposal.

Article 263. Features of Application of the Customs Procedure for Transit to Goods for Personal Use Transported in Accompanied Luggage

1. The customs procedure for transit for transportation in the customs territory of the Union can apply to goods moved across the customs border of the Union in accompanied luggage:

1) vehicles for personal use not registered in the Member States or non-Member States of the Union;

2) goods for personal use imported with relief from payment of customs duties, taxes, except for goods specified in subparagraph 3 of this paragraph, for their transportation from the point of entry to a customs authority in the area, where a natural person engaged in the import of such goods into the customs territory of the Union permanently or temporarily resides or will reside;

3) goods for personal use imported with relief from payment of customs duties, taxes by heads of diplomatic missions, members of the diplomatic, administrative and technical staff of diplomatic missions of the Member States, heads of consulates and other consular officials, consular personnel from consulates of the Member States, staff members of missions of the Member States at international organisations located outside of the customs territory of the Union, accompanying members of their families, or persons acting on behalf of and by order of such persons, for their

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transportation from the point of entry to a customs authority established upon application of persons that import such goods into the customs territory of the Union;

4) goods for personal use, including goods for the initial acquisition, imported into the customs territory of the Union by members of diplomatic missions, consulates, personnel (staff, officials) of representations of the states at international organisations, international organisations or their offices, other organisations or their offices located in the customs territory of the Union, accompanying members of their families, for their transportation from the point of entry to a customs authority, in the area where diplomatic missions, consulates, representations of the states at international organisations, international organisations or their offices, other organisations or their representatives are located, to which they are employees, workers, or personnel (staff, officials);

5) goods for personal use imported into the customs territory of the Union by heads of diplomatic missions and consulates, members of diplomatic personnel of diplomatic missions and consular officials, accompanying members of their families, for their transportation to the territory of the Union from the point of entry to the point of exit.

2. When goods for personal use are placed under the customs procedure for transit, the data to be specified in the customs declaration shall be determined by the Commission.

3. Place of delivery of goods for personal use specified in paragraph 1 of this Article, when they are placed under the customs procedure for transit, shall be determined by the customs authority of departure:

1) for vehicles for personal use imported on behalf of the owner of such vehicle - based on data on the place of permanent or temporary residence of a

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natural person who is the owner of the vehicle for personal use and, in the case of other vehicles for personal use - based on the statements of a natural person receiving the vehicle for personal use;

2) in respect of goods for personal use imported with relief from payment of customs duties and taxes, except for the goods referred to in subparagraph 3 of paragraph 1 of this Article - based on data on the place or intended place of permanent or temporary residence of the declarant of such goods;

3) in respect of goods for personal use specified in subparagraph 3 of paragraph 1 of this Article - based on data declared by a person who imports such goods into the customs territory of the Union;

4) in respect of goods for personal use specified in subparagraph 4 of paragraph 1 of this Article - based on data about the location of a diplomatic mission, consulate, representation of the state at an international organisation, an international organisation or its office, another organisation or its office, to which the person that imports goods for personal use into the customs territory of the Union is an employee, worker (member, official);

5) in respect of goods for personal use specified in subparagraph 5 of paragraph 1 of this Article - based on data on the point of exit.

4. For transportation of goods for personal use specified in paragraph 1 of this Article, in accordance with the customs procedure for transit, a natural person acting as a declarant shall perform the obligations stipulated for a carrier by Article 150 of this Code.

5. Guarantee of the fulfilment of the obligation for payment of customs duties, taxes in respect of goods for personal use placed under the customs procedure for transit shall be provided in accordance with Article 146 of this Code taking into account Article 271 of this Code.

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Article 264. Temporary admission of Vehicles for Personal Use

1. Temporary admission into the customs territory of the Union of vehicles for personal use registered in the state that is a non-Member State of the Union, for a period not exceeding 1 year, by foreign natural persons shall be allowed.

Temporary admission into the customs territory of the Union of vehicles for personal use that are not registered in the Member States and in the state which is a non-Member State of the Union, for a period not exceeding 1 year, by foreign natural persons referred to in paragraph 2 of Article 259 of this Code shall be allowed.

Temporary admission into the customs territory of the Union of vehicles for personal use registered in the state that is a non-Member State of the Union, for a period not exceeding 1 year, by foreign natural persons shall be allowed.

2. Provisions of paragraphs 1 to 4 of this Article shall not be applied in respect of vehicles for personal use registered in a state which is a non-Member State of the Union and not registered in the Member States or in the non- Member State of the Union, which are temporarily admitted into the customs territory of the Union by natural persons who, in accordance with Articles 298 and 299 of this Code shall have the right to import vehicles for personal use into the customs territory of the Union with relief from payment of customs duties and taxes.

Temporary admission of vehicles for personal use into the customs territory of the Union shall be allowed for the term of the privileges granted to the specified natural persons in a state of their residence, confirmed in accordance with the legislation of this State.

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In case of prolongation of the aforementioned time period, the time period of temporary admission into the customs territory of the Union in respect of vehicles for personal use shall be extended by the customs authority, upon application of the persons referred to in the first indent of this paragraph, by the period of such prolongation.

3. Temporary admission of vehicles for personal use into the customs territory of the Union, referred to in the second and third indents of paragraph 1 of this Article, except for vehicles for personal use temporarily admitted by natural persons of the Member States who are members of diplomatic missions of the Member States, members of consulates of the Member States, employees of missions of Member States under international organisations located outside of the customs territory of the Union, shall be permitted subject to the provision of guarantee to fulfil the obligation for payment of customs duties, taxes in accordance with Article 271 of this Code.

4. Temporary admission of a second and subsequent vehicles for personal use, registered in non-Member States of the Union, into the customs territory of the Union by foreign natural persons, if previously temporarily admitted vehicles for personal use of such persons were not exported from the customs territory of the Union, shall be allowed subject to fulfilment of the obligation for payment of the customs duties, taxes in accordance with Article 271 of this Code.

For the purposes of this paragraph, the second and subsequent vehicles for personal use shall mean vehicles for personal use of the same type (motor vehicles and motorcycles, trailers, vessel or aircraft) as the vehicle for personal use that was previously temporarily admitted into the customs territory of the Union and not removed from the customs territory of the Union.

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5. Temporarily admitted vehicles for personal use, before the expiration of the period allowed for temporary stay of such vehicles in the customs territory of the Union, shall be subject to customs declaring for exportation from the customs territory of the Union, release into free circulation or for other purposes in accordance with this Article, except for cases when such vehicles for personal use were confiscated or turned into the property (income) of a Member State on the basis of a court decision, or obtained the status of the Union goods in accordance with paragraph 2 of Article 16 or paragraph 6 of Article 382 of this Code, or in respect of these vehicles for personal use the circumstances stipulated by subparagraph 8 of paragraph 7 of Article 14 of this Code occurred.

Before the expiry of the period during which the temporarily admitted vehicles for personal use may be temporarily present in the customs territory of the Union, the declarant shall have the right to place such vehicles under customs procedures in the order determined by this Code.

Upon expiry of the period during which the temporarily admitted vehicles for personal use may be temporarily present in the customs territory of the Union, such vehicles shall be placed under customs procedures in the order determined by this Code, or in respect of such vehicles customs declaring for the purpose of exportation, release into free circulation or for other purposes shall be effected in accordance with this Article.

In case of seizure of temporarily admitted vehicles for personal use or arrest in accordance with the legislation of the Member States, the period of temporary admission with respect of such vehicles for personal use shall be suspended.

In case of cancellation of the decision to seize temporarily admitted vehicles for personal use or arrest them, the period of temporary admission in

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respect of such vehicles for personal use shall be resumed from the date of entry into force of such decision, except for cases where seizure or arrest of such vehicles for personal use was grounded on violation of the terms of transfer of temporarily admitted vehicles for personal use by the declarant in the customs territory of the Union, as established by paragraph 9 of this Article.

Temporarily admitted vehicles for personal use in respect of which, prior to the expiration of the period specified in paragraph 1 or paragraph 2 of this Article, the actions referred to in this paragraph were not committed, shall be detained by the customs authorities of the Member State in the territory of which such vehicles are present in accordance with Chapter 51 of this Code, except for cases when prior to such detention the circumstances referred to in subparagraph 5 of paragraph 2 of Article 268 of this Code occurred.

6. Temporarily admitted vehicles for personal use shall remain in the customs territory of the Union in actual possession and use of the declarant unless otherwise established in this Article.

Temporarily admitted vehicles for personal use may be transferred to another person by the declarant, including a person who owns such vehicle based on the property right, in the cases and under the conditions established in this Article.

7. Transfer of temporarily admitted vehicles for personal use shall be allowed, as specified in paragraph 2 of this Article, if such vehicles for personal use are transferred:

1) to natural persons who, in accordance with Articles 298 and 299 of this Code shall be entitled to import vehicles for personal use into the customs territory of the Union with relief from payment of customs duties

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and taxes - after customs declaring for temporary admission to the customs territory of the Union of such vehicles for personal use by natural persons, to whom the transfer is effected;

2) persons not specified in subparagraph 1 of this paragraph - after customs declaring for the purposes of free circulation of such vehicles for personal use by natural persons, to whom the transfer is effected.

8. Without a permission of a customs authority and without customs declaring, the declarant shall be allowed to transfer the following vehicles for personal use:

1) a temporarily admitted vehicle for personal use - to ownership of another person for maintenance, repair (except overhaul, modernisation), and/or storage;

2) a vehicle for personal use temporarily admitted by a natural person of a Member State - to his/her parents, children, registered spouse ;

3) a vehicle for personal use temporarily admitted by a foreign natural person - to other foreign natural persons;

4) temporarily admitted vessel or aircraft for personal use - to the captain of the vessel or the aircraft, crew members for managing operation of this vessel/aircraft in cases where the technical design of the vessel/aircraft does not imply its operation without participation of the said persons;

5) a vehicle for personal use registered on a diplomatic mission and/or consular post of a Member State, a representation of a Member State at an international organisation, located outside the customs territory of the Union, temporarily admitted by a natural person of a Member State, working in this diplomatic mission and/or consular post, or representation of a Member State at an international organisation - to another staff member of such diplomatic mission and/or consular post of a Member State, or representation of a

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Member State at an international organisation located outside the customs territory of the Union.

9. With a permission of a customs authority and without customs declaring, the declarant shall be allowed to transfer the following vehicles:

1) a vehicle for personal use temporarily admitted by a foreign natural person - to a natural person of a Member State subject to ensuring the fulfilment of obligation for payment of customs duties, taxes in accordance with Article 271 of this Code;

2) temporarily admitted vehicle for personal use - to a person for the export of such vehicle for personal use from the customs territory of the Union, if such export cannot be performed by the declarant by reason of his death, severe disease or another objective reason.

10. The form of permission of the customs authority specified in the first indent of paragraph 9 of this Article and the procedure for issuing permissions by the customs authority shall be determined by the Commission.

11. Natural persons who received a temporarily admitted vehicle for personal use on the conditions established in paragraphs 8 and 9 of this Article shall not have the right to transfer such a vehicle to other persons in the customs territory of the Union, except for the declarant.

12. The transfer of temporarily admitted vehicles for personal use by the declarant in the customs territory of the Union in cases other than those established in paragraphs 7 to 9 of this Article shall be allowed after their customs declaring for the purposes of free circulation.

In case of discovered cases of transfer of temporarily admitted vehicles for personal use in a way other than established in paragraphs 7 to 9 of this Article, prior to their customs declaring for the purposes of free circulation

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such vehicles shall be detained by customs authorities of the Member State in the territory of which such violations were identified and such vehicles are located, in accordance with Chapter 51 of this Code.

13. The transfer of temporarily admitted vehicles for personal use by the declarant to another person in the customs territory of the Union in cases established in paragraphs 8 and 9 of this Article shall not relieve the declarant from the obligation to fulfil the requirements established in this Article, nor shall it suspend or prolong the time period of temporary admission of such vehicles for personal use.

Article 265. Temporary Export of Goods for Personal Use by Natural Persons

1. Temporary export of goods for personal use from the customs territory of the Union by natural persons shall be allowed for the Union goods, for the period of their temporary stay outside the customs territory of the Union.

2. Upon application of the natural person, the customs authority shall carry out identification of the temporarily exported goods for personal use, if such identification will ensure their reverse import into the customs territory of the Union without paying customs duties, taxes. The identification of goods for personal use shall be indicated in the customs declaration, 1 copy of which shall be given to the natural person carrying out the temporary export of such goods from the customs territory of the Union.

The absence of such identification shall not prevent reverse import of goods for personal use into the customs territory of the Union by natural persons without paying customs duties, taxes, subject to confirmation to the customs authority, in accordance with the procedure established by the

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legislation of the Member States on customs regulation, that the goods are imported back into the customs territory of the Union after their export from the customs territory of the Union.

3. Operations of maintenance or repair in respect of temporarily exported vehicles for personal use shall be allowed when such operations are required for vehicles for personal use that are outside the customs territory of the Union.

When performing repair of a vehicle for personal use in accordance with the first indent of this paragraph, that involves replacement of certain parts subject to recording (registration) in the respective authorised state authorities of the Member States, in case of reverse import of such vehicle for personal use into the customs territory of the Union the replaced part shall be subject to customs declaring for release into free circulation.

Article 266. Application of Customs Payments in Respect of Goods for Personal Use

1. In respect of goods for personal use imported into the customs territory of the Union, customs duties and taxes chargeable at unified rates, or customs duties and taxes chargeable in the form of an aggregate customs payment, shall be payable except for cases where, in accordance with the provisions of this Article in respect of such goods for personal use, a different procedure for customs duties, taxes applies.

2. Unified rates of customs duties, taxes based on categories of goods for personal use, cost, weight, and/or quantitative standards and ways of import of the goods for personal use into the customs territory of the Union, as well as categories of goods for personal use, in respect of which customs

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duties and taxes shall be payable in the form of an aggregate customs payment, shall be determined by the Commission.

3. Without payment of customs duties, taxes, goods for personal use shall be imported into the customs territory of the Union within the cost, weight, and/or quantitative standards established by the Commission, and in cases established by the Commission - within the standards established by the legislation of the Member States, except for cases where the provisions of this Article in respect of goods for personal use imported into the customs territory of the Union establish another procedure for the application of customs duties, taxes.

Cost, weight and/or quantitative standards for import into the customs territory of the Union of goods for personal use without paying customs duties, taxes shall be determined by the Commission depending on the way of import of such goods for personal use into the customs territory of the Union. Such standards of import of goods for personal use into the customs territory of the Union in accompanied and/or unaccompanied luggage shall be established without taking into account used goods for personal use required en route and in the destination point, the criteria for which shall be established by the Commission.

The Commission shall be entitled to determine categories of goods in respect of which, depending on the way of their import into the customs territory of the Union, the legislation of the Member States can establish stricter standards for cost, weight, and/or quantity for the import of goods for personal use into the customs territory of the Union without paying customs duties, taxes.

For determining the cost, weight and/or quantitative standards within which goods for personal use can be imported into the customs territory of

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the Union without payment of customs duties, taxes, the Commission shall be entitled to determine the procedure for application of such standards, including the procedure for determining the date of import of the goods into the customs territory of the Union for the purpose of recording the goods imported under the specified standards.

4. Goods for personal use regardless of their cost, weight and/or quantity shall be exported from the customs territory of the Union without paying customs duties.

5. Goods for personal use except for vehicles for personal use registered in the Member States, imported into the customs territory of the Union after their temporary export from the customs territory of the Union, shall be imported into the customs territory of the Union without paying customs duties, taxes regardless of their cost, weight and/or quantity subject to preservation of their condition, except for changes due to natural wear, as well as changes due to natural wastage under normal conditions of transportation (shipment) and/or storage, and confirmation to the customs authority, following the procedure established in accordance with paragraph 2 of Article 265 of this Code, of the fact that these goods are imported back to the customs territory of the Union after their temporary export from the customs territory of the Union.

When the customs authority does not receive a confirmation that the goods for personal use, except for vehicles for personal use registered in the Member States, are imported into the customs territory of the Union after their temporary export from the customs territory of the Union, the procedure of the application of customs duties, taxes established in paragraphs 1, 3 and 8 of this Article shall apply for these goods.

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Vehicles for personal use registered in the Member States, imported into the customs territory of the Union after their temporary export from the customs territory of the Union, shall be imported into the customs territory of the Union without paying customs duties, taxes.

6. Used goods for personal use, the list and quantity of which are determined by the Commission, can be imported by foreign natural persons for the period of their stay in the customs territory of the Union without paying customs duties, taxes regardless of the cost and/or weight of such goods.

For goods for personal use not specified in the first indent of this paragraph, imported by foreign natural persons for the period of their stay in the customs territory of the Union, the procedure of customs duties, taxes applies as established in paragraphs 1 and 3, the first indent of paragraph 7, as well as paragraph 8 of this Article.

7. Vehicles for personal use registered in a state which is a non-Member State of the Union can be imported by foreign natural persons and natural persons of the Member States without payment of customs duties, taxes for a period not exceeding 1 year.

In respect of vehicles for personal use in the cases established in subparagraph 2 of paragraph 7 and paragraph 12 of Article 264 of this Code, customs duties, taxes shall be payable in accordance with this Chapter.

8. Depending on the categories of goods for personal use, persons importing the goods into the customs territory of the Union, and/or ways of import such goods for personal use into the customs territory of the Union, the Commission shall be entitled to establish cases and conditions for import of goods for personal use into the customs territory of the Union with relief

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from payment of customs duties and taxes, as well as restrictions on use and/or disposal of such goods for personal use.

The legislation of the Member States can establish additional or more stringent conditions than those established by the Commission, for import of goods for personal use into the customs territory of the Union with relief from payment of customs duties and taxes and/or other restrictions for use and/or disposal of goods for personal use imported with relief from payment of customs duties and taxes than those established by the Commission.

Cases and conditions of import of goods for personal use, including vehicles for personal use, with relief from payment of customs duties and taxes, by persons referred to in Articles 298 and 299 of this Code, shall be determined by Articles of this Code, and by the persons referred to in paragraph 2 of Article 296 of this Code - by international treaties of the Member States with a third party or international treaties between the Member States.

9. Customs fees in respect of goods for personal use shall be applied in accordance with Article 47 of this Code.

10. The procedure of application of customs duties, taxes in respect of goods for personal use placed under the customs procedure for transit, commencement and desistance of the obligation for payment of customs duties, taxes in respect of such goods, as well as the time periods for their payment shall be determined in accordance with Chapter 22 of this Code.

11. The item subject to customs duties and taxes chargeable at unified rates, or customs duties and taxes chargeable in the form of an aggregate customs payment shall be goods for personal use.

12. For the purposes of calculation of customs duties and taxes chargeable at unified rates, the basis for their calculation, depending on

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categories of goods for personal use and types of applicable rates, shall be the value of goods for personal use and/or their physical characteristics in natural units (quantity, weight, including primary packaging inseparable from the goods until consumption and/or in which the product is presented for retail sale, volume, or other goods characteristics).

For the purposes of calculation of customs duties and taxes chargeable as aggregate customs payment, the basis for the calculation of customs duties included in the aggregate customs payment, depending on the type of goods and types of rates, shall be the value of goods for personal use and/or their physical characteristics expressed in natural terms (quantity, weight, including primary packaging of the goods inseparable from the goods until consumption and/or in which the product is presented for retail sale, volume, or other goods characteristics). The basis for calculating taxes included in the aggregate customs payment shall be determined in accordance with paragraph 3 of Article 51 of this Code.

For the purposes of calculating customs duties, taxes, the procedure for determining the date of manufacture and volume of the engine of motor vehicles and motorcycles, which are vehicles for personal use, shall be determined by the Commission.

13. Calculation of customs duties and taxes chargeable at unified rates, or customs duties and taxes chargeable in the form of an aggregate customs payment shall be carried out in the currency of the Member State, to the customs authority of which the passenger customs declaration is submitted.

14. For the purposes of calculation of customs duties and taxes chargeable at unified rates, or customs duties and taxes chargeable in the form of an aggregate customs payment, the rates that are in effect on the day

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of registration of a customs declaration by a customs authority shall apply, unless otherwise established in this Code.

15. The amount of customs duties, taxes payable and/or recoverable at unified rates of customs duties, taxes shall be determined on the basis for calculation of customs duties, taxes and relevant unified rates of customs duties, taxes.

16. The amount of customs duties and taxes payable and/or recoverable in the form of an aggregate customs payment shall be determined by adding the calculated amounts of customs duties, taxes. Calculation of the amount of customs duties and taxes chargeable in the form of an aggregate customs payment shall be made in the following ways:

1) calculation of the amount of customs duties shall be made with use of the basis for the calculation of customs duties and the respective rate of customs duties;

2) calculation of the amounts of taxes shall be made in accordance with the legislation of the Member State, to the customs authority of which the passenger customs declaration is submitted.

17. Payers of customs duties, taxes in respect of goods for personal use shall be the declarant or other persons–who have the obligation for payment of customs duties, taxes.

18. The order of conversion of foreign currency for the purposes of calculating the customs duties, taxes on goods for personal use, the time of fulfilment of obligations for their payment (payment date), the order of refunding (offsetting) the amounts of customs duties, taxes and other cash (money) shall be determined in accordance with Chapters 7 to 10 of this Code.

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If, in respect of goods for personal use sent in international postal items, it is necessary to convert a foreign currency into a currency of a Member State, such conversion shall be made at the exchange rate in effect on the date determined by the legislation of a Member State, the customs authority of which calculates customs duties, taxes in respect to goods for personal use.

19. Customs duties and taxes chargeable at unified rates or customs duties and taxes chargeable in the form of an aggregate customs payment shall be payable in accordance with paragraphs 1 to 3 of Article 61 of this Code taking into account the second indent of this paragraph.

Customs duties and taxes chargeable at unified rates or customs duties and taxes chargeable in the form of an aggregate customs payment, in respect of vehicles for personal use temporarily admitted into the customs territory of the Union by foreign natural persons shall be payable in the Member State in the territory of which the circumstances referred to in paragraph 6 of Article 268 of this Code occur.

20. Customs duties and taxes chargeable at unified rates, or customs duties and taxes chargeable in the form of an aggregate customs payment shall be payable to the accounts determined in accordance with the legislation of a Member State in which such customs payments are payable in accordance with paragraph 19 of this Article.

21. Customs duties and taxes chargeable at unified rates, or customs duties and taxes chargeable in the form of an aggregate customs payment shall be payable in the currency of the Member State in which, in accordance with paragraph 19 of this Article, such customs duties, taxes are payable, except for the case determined in the second indent of this paragraph.

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At points of entry of the goods, payment of customs duties and taxes chargeable at unified rates, or customs duties and taxes chargeable in the form of an aggregate customs payment in accordance with the legislation of the Member States can be made in a currency other than the currency of the Member State in which the customs duties and taxes are payable.

22. Payment of customs duties and taxes chargeable at unified rates, or customs duties and taxes chargeable in the form of an aggregate customs payment shall be carried out in the form of bank transfer or in cash (money) in accordance with the legislation of the Member States.

23. For payment of customs duties and taxes chargeable at unified rates, or customs duties and taxes chargeable in the form of an aggregate customs payment, the customs payments specified in subparagraphs 1 to 4 of paragraph 1 of Article 46 of this Code shall not be payable.

24. In respect of goods subject to customs declaring in accordance with this Chapter, customs duties and taxes chargeable at unified rates, or customs duties and taxes chargeable in the form of an aggregate customs payment shall be payable by natural persons on the basis of the customs receipt voucher or any other customs document determined by the Commission.

25. Customs duties in respect of goods for personal use shall be calculated by the customs authority that releases such goods on the basis of the data stated by the declarant under customs declaring, and results of the customs control.

The obligation to provide a customs authority with complete and reliable data on goods for personal use necessary to determine the amount of customs duties to be paid shall be borne by the declarant.

26. Upon occurrence of the circumstances specified in paragraphs 6, 7 and 15 of Article 268 of this Code, customs duties and taxes chargeable at

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unified rates, or customs duties and taxes chargeable in the form of an aggregate customs payment shall be calculated by the customs authority under customs duties and taxes chargeable at unified rates, or customs duties and taxes chargeable in the form of an aggregate customs payment.

The form for this calculation, its filling in and making changes (amendments) to this calculation shall be established in accordance with the legislation of the Member States on customs regulation.

Article 267. Cost of Goods for Personal Use

1. The cost of goods for personal use shall be stated in the passenger customs declaration under customs declaring of goods for personal use based on the value specified in receipts, invoices, tags and labels, or other documents confirming the purchase of such goods and containing data on the cost of the goods for personal use, except for goods for personal use, sent via international postal items, in respect of which documents provided for by the acts of the Universal Postal Union and accompanying international postal items are used as the passenger customs declaration.

To confirm the cost of goods for personal use, a natural person shall submit original documents, on the basis of which the cost of goods for personal use is declared, and in respect of goods for personal use delivered by a carrier - original documents or their copies.

The cost of goods for personal use sent in international postal items shall be stated in the documents stipulated by the acts of the Universal Postal Union and accompanying international postal items. The cost of goods for personal use shall be the declared cost of an international postal item only if it exceeds the cost of goods for personal use specified in the documents stipulated by the acts of the Universal Postal Union.

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The cost of goods for personal use shall not include transportation and insurance costs.

2. A natural person shall be entitled to prove the reliability of the data contained in the documents that were submitted in support of the cost of goods for personal use.

Additionally, a natural person shall be able to submit price lists, catalogues, brochures and booklets of foreign organisations that carry out retail sale of similar products.

3. The customs authority shall determine the cost of goods for personal use on the basis of the available information about the cost of similar products in the following cases:

1) a natural person does not have necessary documents containing data on the cost of goods for personal use as defined in paragraph 1 of this Article;

2) the documents stipulated by the acts of the Universal Postal Union accompanying international postal items contain no data on the cost of goods for personal use, and there are no documents accompanying such goods and containing data on the cost of goods for personal use in the international postal item;

3) it is impossible to identify goods for personal use, the details of which are contained in the documents submitted by the natural person to confirm the cost of goods for personal use, with the declared goods for personal use;

4) there are good reasons to believe that the documents provided by the natural person and referred to in paragraph 1 of this Article, or documents provided for by the acts of the Universal Postal Union, accompanying international postal items, contain incorrect data, unless the natural person, in accordance with paragraph 2 of this Article proves the reliability of the data

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contained in the documents that were submitted in support of the cost of goods for personal use;

5) mismatch between the declared cost of goods for personal use and the market value of similar goods in the country of purchase, at which such similar goods are sold or offered for sale in the normal (market) trading conditions.

4. As information on the cost of goods for personal use, the customs authority may use also the data specified in catalogues and on websites of foreign organisations engaged in retail sale of similar products on the basis of the data submitted by a natural person.

5. For the purposes of application of this Article, "similar goods" refers to goods which have characteristics that are close to the characteristics of the imported goods for personal use that are comparable to the declared goods for personal use in terms of their purpose, use, quality, technical, and other characteristics.

Article 268. Commencement and Desistance of the Obligation for Payment of Customs Duties, Taxes on Goods for Personal Use Imported into the Customs Territory of the Union, except for Goods for Personal Use Sent in International Postal Items, the Time Period for their Payment, and their Calculation

1. The obligation for payment of customs duties, taxes in respect of goods for personal use imported into the customs territory of the Union, except for goods for personal use sent in international postal items, subject to customs declaring using the passenger customs declaration, shall commence with a declarant from the moment when a customs authority registers a passenger customs declaration.

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2. The obligation for payment of customs duties, taxes on goods for personal use imported into the customs territory of the Union subject to customs declaring with the passenger customs declaration, except for goods for personal use sent in international postal items shall desist upon occurrence of the following circumstances:

1) fulfilment of the obligation for payment of customs duties, taxes, and/or their recovery in the amounts calculated and payable pursuant to this Code;

2) release into free circulation of goods for personal use, moved across the customs border of the Union without payment of customs duties, taxes, or imported with relief from payment of customs duties and taxes, if in respect of such goods in accordance with paragraph 8 of Article 266 of this Code no restrictions on use and/or disposal of these goods are established;

3) expiration of the time period of restrictions on use and/or disposal of goods for personal use, determined in accordance with paragraph 8 of Article 266 of this Code, provided that during this period the due date for payment of customs duties, taxes established in paragraph 7 of this Article has not occurred;

4) export of temporarily admitted vehicles for personal use from the customs territory of the Union until the expiry of the time period during which such vehicles can be temporarily present in the customs territory of the Union;

5) export of temporarily admitted vehicles for personal use from the customs territory of the Union upon expiry of the time period during which such vehicles can be temporarily present in the customs territory of the Union subject to two conditions:

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customs declaring of such vehicles for their export from the customs territory of the Union is carried out not later than 6 months after the expiry of the time period during which the temporarily admitted vehicles for personal use may be temporarily present in the customs territory of the Union, or not later than any longer period as may be established by the Commission;

in respect of such vehicles, the due date for payment of customs duties, taxes in accordance with subparagraph 1 of paragraph 6 of this Article has not occurred;

6) placement of vehicles for personal use under customs procedures in accordance with the second indent of paragraph 5 of Article 264 of this Code, provided that prior to such placement the due date for payment of customs duties, taxes established by paragraph 6 of this Article has not occurred;

7) recognition by the customs authority, in accordance with the legislation of the Member States on customs regulation, of the fact of the destruction and/or permanent loss of the goods for personal use by accident or due to force majeure, or the fact of permanent loss of these goods as a result of natural wastage under normal transportation and/or storage conditions, except when the customs duties, taxes became due and payable under this Article before such destruction or permanent loss.

8) confiscation or turning of goods for personal use into the property (income) of a Member State in accordance with the legislation of that Member State;

9) refusal of a customs authority to release goods for personal use - in respect of the obligation for payment of customs duties, taxes that commenced at the registration of a customs declaration by a customs authority;

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10) revocation of a passenger customs declaration in accordance with Article 113 of this Code - in respect of the obligation for payment of customs duties, taxes that commenced upon registration of such passenger customs declaration;

11) detention of goods for personal use by a customs authority in accordance with Chapter 51 of this Code - in respect of the obligation for payment of customs duties, taxes that commenced prior to such detention;

12) export from the customs territory of the Union, placement in temporary storage or release in accordance with this Code of the goods for personal use that were seized or arrested during an inspection of a report of a crime, during criminal proceedings or administrative proceedings (an administrative process), and in whose respect a decision to return them was taken, unless those goods were released for free circulation earlier – in respect of the obligation for payment of customs duties, taxes that commenced prior to such decision;

13) in the cases specified in paragraph 5 of Article 270 of this Code;

14) in the case specified in the second indent of paragraph 10 of Article 270 of this Code;

15) measures to recover customs duties, taxes on goods for personal use shall not be accepted in accordance with subparagraph 4 of paragraph 11 f Article 270 of this Code - in respect of the amount of customs duties, taxes that was recognised as unrecoverable under the legislation of the Member States;

16) measures to recover customs duties, taxes on goods for personal use shall not be accepted in accordance with subparagraph 5 of paragraph 11 of Article 270 of this Code.

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3. The Commission shall have the right to determine the circumstances under which the obligation for payment of customs duties, taxes shall desist in cases when several persons are obliged to pay customs duties, taxes in respect of the same goods for personal use, under different circumstances and/or more than once, among others, in the case when the obligation for payment of customs duties, taxes commenced in one Member State and the circumstances under which the obligation for payment of customs duties, taxes desisted in another Member State, and the procedure for communication between customs authorities with regard to verification of the occurrence of such circumstances.

4. In respect of goods for personal use declared for the purpose of free circulation, except for goods moved in international postal items, the obligation for payment of customs duties, taxes shall be fulfilled (customs duties, taxes shall be payable) prior to release of goods for personal use in free circulation.

5. In respect of temporarily admitted vehicles for personal use, the obligation for payment of customs duties, taxes shall be fulfilled upon occurrence of the circumstances referred to in paragraph 6 of this Code.

6. Upon occurrence of the following circumstances, the period of payment of import customs duties, taxes in respect of the goods specified in paragraph 5 of this Article shall be:

1) in case of transfer of such vehicles for personal use to other persons in violation of Article 264 of this Code - the day of transfer, and if this day is not established - the day of the release of vehicles for personal use for temporary stay in the customs territory of the Union;

2) in case of loss of such vehicles for personal use within the period, when such vehicles can be temporarily present in the customs territory of the

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Union, except for destruction and/or permanent loss as the result of an accident or force majeure - the day of loss of vehicles for personal use, and if this day is not established - the day of the release of vehicles for personal use for temporary stay in the customs territory of the Union;

3) in case such vehicles for personal use are in the customs territory of the Union due to failure to export them from the customs territory of the Union - the day of expiry of the time period, when such vehicles can be temporarily present in the customs territory of the Union, in accordance with paragraphs 1 and 2 of Article 264 of this Code.

7. In respect of goods for personal use imported with relief from payment of customs duties, taxes, the obligation for payment of customs duties, taxes shall be enforced in case of any acts performed in violation of the conditions for import of goods for personal use into the customs territory of the Union with the relief from payment of customs duties and taxes and/or of the restrictions on the use and/or disposal of such goods established under paragraph 8 of Article 266 of this Code.

Upon occurrence of the specified circumstance, the term of payment of customs duties, taxes shall be the first day of performance of the specified acts, and if this day is not established - the day of release of goods for personal use in free circulation.

8. In case of transfer of a vehicle for personal use for its export from the customs territory of the Union in accordance with subparagraph 2 of paragraph 9 of Article 264 of this Code, the person who received such temporarily admitted vehicle shall bear a joint obligation for payment of customs duties, taxes with the declarant.

9. In case of transfer of temporarily admitted vehicles for personal use to other persons in violation of the requirements of Article 264 of this Code,

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such persons shall bear a joint obligation with the declarant to pay customs duties, taxes in respect of such vehicles for personal use.

10. Under customs declaring of temporarily admitted vehicles for personal use for the purpose of free circulation, as well as upon occurrence of the circumstances referred to in paragraph 6 of this Article, customs duties, taxes shall be payable, as if release of vehicles for personal use into free circulation was effected.

For the calculation of customs duties, taxes in respect of such vehicles, rates of customs duties, taxes shall apply that are in effect on the day when a customs authority registers a customs declaration, under which these vehicles for personal use were released for temporary admission into the customs territory of the Union.

11. Upon occurrence of the circumstances specified in paragraph 7 of this Article, customs duties, taxes in respect of goods imported for personal use with relief from payment of customs duties and taxes shall be payable in the amount of customs duties, taxes calculated on the day of registration by a customs authority of the passenger customs declaration, under which the specified goods for personal use were released for free circulation, and not paid in connection to the relief from payment of customs duties and taxes.

12. The obligation for payment of customs duties, taxes in respect of goods for personal use of natural persons referred to in paragraph 2 of Article 259 of this Code, shall commence with the person who carries out temporary storage of such goods for personal use in the place of its permanent or temporary residence, from the moment of registration by a customs authority of an application submitted for placement of goods for personal use in temporary storage.

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13. The obligation for payment of customs duties, taxes in respect of goods for personal use of natural persons referred to in paragraph 2 of Article 259 of this Code, shall desist for the person who carries out temporary storage of such goods for personal use in the place of his/her permanent or temporary residence, upon occurrence of the following circumstances:

1) fulfilment of the obligation for payment of customs duties, taxes, and/or their recovery in the amounts calculated and payable pursuant to this Code;

2) release into free circulation of goods for personal use imported with relief from payment of customs duties, taxes, if in respect of such goods for personal use in accordance with paragraph 8 of Article 266 of this Code no restriction on use and/or disposal of these goods is established;

3) export of such goods for personal use from the customs territory of the Union until the expiry of the time period of temporary storage;

4) recognition by the customs authority in accordance with the legislation of the Member States on customs regulation of the fact of destruction and/or permanent loss of goods for personal use by accident or due to force majeure, or the fact of permanent loss of these goods as a result of natural wastage at normal conditions of the transportation (shipment) and/or the storage, except for the cases, when prior to such destruction or permanent loss, in accordance with the this Article in respect of these goods the due date for payment of customs duties, taxes occurred;

5) confiscation or turning of goods for personal use into the property (income) of a Member State in accordance with the legislation of that Member State;

6) placement of the goods under the customs procedure for destruction or the customs procedure for refusal in favour of the state;

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7) detention of goods for personal use by a customs authority in accordance with Chapter 51 of this Code - in respect of the obligation for payment of customs duties, taxes that commenced prior to such detention;

8) in the cases specified in paragraph 5 of Article 270 of this Code;

9) in the case specified in the second indent of paragraph 10 of Article 270 of this Code;

10) measures to recover customs duties, taxes on goods for personal use shall not be accepted in accordance with subparagraph 4 of paragraph 11 of Article 270 of this Code - in respect of the amount of customs duties, taxes that was recognised as unrecoverable under the legislation of the Member States;

11) measures to recover customs duties, taxes on goods for personal use shall not be accepted in accordance with subparagraph 5 of paragraph 11 of Article 270 of this Code.

14. In respect of the goods for personal use specified in paragraph 2 of Article 259 of this Code, the obligation for payment of customs duties, taxes shall be subject to fulfilment upon occurrence of the circumstances referred to in paragraph 15 of this Article.

15. Upon occurrence of the following circumstances, the period of payment of import customs duties, taxes in respect of the goods specified in paragraph 14 of this Article shall be:

1) in case of loss of such goods for personal use, except for the cases of their destruction and/or irrecoverable loss as the result of an accident or force majeure, or their irrecoverable loss as the result of natural wear under normal conditions of transportation (shipment) and/or storage - the date of such loss, or, if the date of the loss is not established - the date of registration by a

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customs authority of an application for placement of the goods for personal use in temporary storage;

2) in case of transfer of these goods for personal use to another person - the date of such transfer, or, if this date is not established - the date of registration by a customs authority of an application for placement of the goods for personal use in temporary storage.

16. Upon occurrence of the circumstances referred to in paragraph 15 of this Article, customs duties, taxes shall be payable, as if the goods for personal use were released into free circulation.

For the calculation of customs duties, taxes in respect of such vehicles, rates of customs duties, taxes shall apply that are in effect on the due day of payment of customs duties, taxes.

17. The legislation of the Member States may establish other circumstances of commencement and desistance of the obligation for payment of customs duties, taxes and the due date of payment of customs duties, taxes in respect of goods for personal use moved by a foreign natural person who has the intention to move to a permanent place of residence in a Member State or obtain the status of refugee or forced migrant in accordance with the legislation of that Member State.

18. In respect of goods for personal use moved by a foreign natural person who has the intention to move to a permanent place of residence in a Member State, or to obtain the status of refugee or forced migrant in accordance with the legislation of that Member State, provisions of Article 103 of this Code shall not apply.

19. In case of illegal movement of goods for personal use across the customs border of the Union accompanied by incorrect customs declaring, customs duties, taxes shall be calculated in accordance with this Chapter,

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except for the case established in the second indent of this paragraph. Whereas actually paid amounts of customs duties, taxes paid under customs declaring of goods for personal use shall not be paid (not recovered) again, and overpaid and/or over-recovered customs duties, taxes shall be refunded in accordance with this Code.

When detecting facts of import into the customs territory of the Union of goods, declared by a natural person when importing them as goods for personal use and released into free circulation, which at the time of import did not belong to goods for personal use in accordance with the provisions of this Chapter, customs duties, taxes shall be calculated in accordance with Section II of this Code.

Article 269. Commencement and Desistance of the Obligation for Payment of Customs Duties, Taxes in Respect of Goods for Personal Use Imported into the Customs Territory of the Union, Sent in International Postal Items, the Time Period for their Payment and their Calculation

1. The obligation for payment of customs duties, taxes in respect of goods for personal use imported into the customs territory of the Union, sent in international postal items shall commence:

1) for the designated postal operator - from the moment of registration by a customs authority of a customs declaration in respect of goods for personal use, sent in international postal items, and if the legislation of the Member States does not provide for the registration of a passenger customs declaration - from the moment of placement in temporary storage;

2) for the recipient of goods for personal use sent in international postal items - from the moment of dispatch of a notification of receipt of goods for

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personal use by the designated postal operator to the address of the said person.

2. The obligation for payment of customs duties, taxes in respect of goods for personal use imported into the customs territory of the Union, sent in international postal items shall desist with the designated postal operator upon occurrence of the following circumstances:

1) fulfilment of the obligation for payment of customs duties, taxes, and/or their recovery in the amounts calculated and payable in accordance with this Chapter upon occurrence of the circumstances established in paragraph 6 of this Article;

2) release of goods moved across the customs border of the Union without payment of customs duties, taxes, or imported with relief from payment of customs duties and taxes, to the recipient after their release into free circulation;

3) crediting to the account determined in accordance with the legislation of the Member States, of customs duties, taxes paid by the recipient of goods for personal use;

4) recognition by the customs authority in accordance with the legislation of the Member States on customs regulation of the fact of destruction and/or permanent loss of goods for personal use by accident or due to force majeure, or the fact of permanent loss of these goods as a result of natural wastage at normal conditions of the transportation (shipment) and/or the storage, except for the cases, when prior to such destruction or permanent loss, in accordance with this Article in respect of these goods the due date for payment of customs duties, taxes occurred;

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5) confiscation or turning of goods for personal use into the property (income) of a Member State in accordance with the legislation of that Member State;

6) return of goods for personal use to the sender in accordance with paragraph 14 or 17 of Article 286 of this Code.

3. The obligation for payment of customs duties, taxes in respect of goods for personal use imported into the customs territory of the Union, sent in international postal items, shall desist with the recipient of the goods for personal use sent in international postal items upon occurrence of the following circumstances:

1) fulfilment of the obligation for payment of customs duties, taxes, and/or their recovery in the amounts calculated and payable pursuant to this Chapter;

2) release of goods moved across the customs border of the Union without payment of customs duties, taxes, or imported with relief from payment of customs duties and taxes, to the recipient after their release into free circulation, if in respect of such goods in accordance with paragraph 8 of Article 266 of this Code no restrictions on use and/or disposal of these goods are established;

3) the recognition by the customs authority in accordance with the legislation of the Member States on customs regulation of the fact of destruction and/or permanent loss of goods for personal use by accident or due to force majeure, or the fact of permanent loss of these goods as a result of natural wastage at normal conditions of the transportation (shipment) and/or the storage, except for the cases, when prior to such destruction or permanent loss, in accordance with this Article in respect of these goods the due date for payment of customs duties, taxes occurred;

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4) confiscation or turning of goods for personal use into the property (income) of a Member State in accordance with the legislation of that Member State;

5) return of goods for personal use to the sender in accordance with paragraph 14 or 17 of Article 286 of this Code.

4. In respect of goods for personal use imported into the customs territory of the Union, sent in international postal items, the obligation for payment of customs duties, taxes shall be subject to fulfilment (customs duties, taxes shall be payable) by the recipient of these goods for personal use prior to release of the goods for personal use to the recipient of the goods.

5. In respect of goods for personal use imported into the customs territory of the Union, sent in international postal items, the obligation for payment of customs duties, taxes shall be fulfilled by the designated postal operator upon occurrence of the circumstances referred to in paragraph 6 of this Article.

6. Upon occurrence of the following circumstances, the period of payment of import customs duties, taxes in respect of the goods specified in paragraph 5 of this Article shall be:

1) in case of loss of goods for personal use, except for destruction and/or permanent loss by accident or due to force majeure or the fact of permanent loss of these goods as a result of natural wastage at normal conditions of transportation and/or storage - the day of such loss, and if this day is not established - the day of discovery of such loss by a customs authority;

2) in case of release of goods for personal use without payment of customs duties, taxes - the day of release of such goods, and if this day is not established - the day of discovery of such release by a customs authority.

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7. Upon occurrence of the circumstances referred to in paragraph 6 of this Article, customs duties, taxes shall be payable, as if the goods for personal use were released into free circulation.

For the calculation of customs duties, taxes rates of customs duties, taxes shall apply that are in effect on the day of registration by a customs authority of a customs declaration in respect of goods for personal use sent in international postal items.

Article 270. The Fulfilment of the Obligation for Payment of Customs Duties, Taxes in Respect of Goods for Personal Use and the Procedure for the Recovery of such Customs Duties, Taxes

1. The obligation for payment of customs duties, taxes in respect of goods for personal use shall be fulfilled by the payer of customs duties, taxes, persons who, in accordance with this Code together with the payer of customs duties, taxes, bear a joint obligation for payment of customs duties, taxes in accordance with this Code, unless otherwise established by the legislation of the Member States, or if this is stipulated by the legislation of the Member States - a subsidiary obligation for payment of customs duties, taxes.

The legislation of the Member States may establish a possibility for the fulfilment of obligation for payment of customs duties, taxes be also fulfilled by other persons.

2. The obligation for payment of customs duties, taxes in respect of goods for personal use shall be fulfilled through their payment in the order and within the time limits established by Articles 266, 268, and 269 of this Code, in the amounts calculated and payable in accordance with this Code.

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The obligation for payment of customs duties, taxes in respect of goods for personal use in case of recognition, in accordance with the legislation of the Member States, of a natural person as incapable or missing, shall be fulfilled in accordance with the legislation of the Member States.

3. Failure to fulfil or improper fulfilment of the payer's obligation for payment of customs duties, taxes within the time limit established in this Code shall be subject to payment of penalties.

Calculation, payment, collection, and refund of penalties shall be carried out in the Member State in which, in accordance with paragraph 19 of Article 266 of this Code, customs duties, taxes are payable in accordance with the legislation of this Member State.

Penalties shall not be paid when the customs authority collecting customs duties, taxes has received a confirmation of the occurrence of the circumstances whereby the obligation for payment of customs duties, taxes desists, in accordance with the procedure established by the Commission in accordance with paragraph 3 of Article 268 of this Code.

4. In case of failure to fulfil or improper fulfilment of obligation for payment of customs duties, taxes in respect of goods for personal use, a customs authority shall send a notice of overdue amounts of customs duties, taxes in accordance with the procedure and within the time limits stipulated in the legislation of the Member States to the payer of the customs duties, taxes as well as to persons who have a joint obligation for payment of customs duties, taxes together with the payer of customs duties under this Code or, if so provided for in the legislation of the Member States, a subsidiary obligation for payment of customs duties, taxes, a notice of unpaidamounts of customs duties, taxes within the established time limit, except for cases provided for in paragraph 5 of this Article and cases

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established in the legislation of the Member States in accordance with paragraph 6 of this Article.

The form of the said notice, the procedure and the term of fulfilment of the requirements laid down therein shall be established in accordance with the legislation of the Member States.

In cases where customs duties, taxes in respect of goods for personal use, in accordance with paragraph 19 of Article 266 of this Code, are payable in one Member State, and the recovery of customs duties, taxes, in accordance with the second indent of paragraph 12 of this Article, is enforceable in another Member State, the said notice shall be sent by the customs authority which collects the customs duties, taxes after the documents required for the recovery of the customs duties, taxes have been obtained in accordance with the procedure determined in Annex 1 to this Code.

5. The customs authority shall not send the notice referred to in paragraph 4 of this Article in the following cases:

1) detection, after the release of goods for personal use, of the fact of non-payment of customs duties, taxes calculated in a customs receipt order or another customs document, determined by the Commission in accordance with paragraph 24 of Article 266 of this Code, in the amount not exceeding the aggregate amount equivalent to 2 Euro at the exchange rate applicable on the day of exchange rate for the calculation of customs duties, taxes in accordance with this Code;

2) detection of non-payment of customs duties, taxes calculated in a customs account of customs duties, taxes referred to in paragraph 26 of Article 266 of this Code, in the amount not exceeding the sum equivalent to 2 Euro at the exchange rate effective on the day when the currency exchange

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rate was applied for the calculation of the customs duties, taxes under this Code;

6. The legislation of the Member States may establish cases other than those indicated in paragraph 5 of this Article where no notice stipulated in paragraph 4 of this Article is sent.

7. In the cases referred to in paragraph 5 of this Article, the obligation for payment of customs duties, taxes in respect of goods for personal use shall desist.

8. In case of failed or improper fulfilment of obligation for payment of customs duties, taxes in respect of goods for personal use within the period specified in the notice sent according to paragraph 4 of this Article, as well as in the cases established by the legislation of the Member States under paragraph 6 of this Article, when no such notice is sent, the customs authority recovering the customs duties, taxes in respect of goods for personal use shall take measures to recover the customs duties, taxes in accordance with Chapter 11 of this Code taking into account the provisions of this Article.

9. Measures to collect customs duties, taxes in respect of goods for personal use shall include the measures specified in paragraph 2 of Article 68 of this Code.

10. In addition to the measures referred to in paragraph 2 of Article 68 of this Code, the legislation of the Member States may establish another measure for the recovery of customs duties, taxes such as levying execution on the goods in respect of which customs duties, taxes are not paid, and other measures for the recovery of customs duties, taxes in respect of goods for personal use.

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Levying execution on the goods for personal use in respect of which customs duties, taxes are not paid, shall desist the obligation for payment of customs duties, taxes in respect of such goods.

11. Measures for the recovery of customs duties, taxes in respect of goods for personal use shall not apply in the following cases:

1) the time period for the recovery of unpaid customs duties, taxes in respect of goods for personal use, established by the legislation of a Member State, the customs authority of which carries out the recovery of customs duties, taxes, has expired;

2) the obligation for payment of customs duties, taxes in respect of goods for personal use desisted in connection with payment of customs duties, taxes or because of other circumstances provided for by paragraphs 2 and 13 of Article 268 and paragraphs 2 and 3 of Article 269 of this Code;

3) the obligation for payment of customs duties, taxes in respect of goods for personal use desisted in connection with the application of measures for the recovery of customs duties, taxes established in accordance with the second indent of paragraph 10 of this Article;

4) the amounts of customs duties, taxes, the recovery of which proved impossible, in accordance with the legislation of the Member State, the customs authority of which carried out the recovery of these amounts, are recognised as unrecoverable;

5) death of the natural person who in accordance with this Code was obliged to pay customs duties, taxes in respect of goods for personal use, or the announcement of his/her death in accordance with the legislation of the Member State;

6) other cases established by the legislation of a Member State, the customs authority of which carries out the recovery.

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12. Customs duties, taxes in respect of goods for personal use shall be collected by the customs authorities referred to in Article 69 of this Code taking into account the provisions of the second indent of thisparagraph.

Upon occurrence of the circumstances referred to in paragraph 6 of Article 268 of this Code, customs duties, taxes shall be collected by customs authorities of the Member State, in the territory of which such circumstances have been identified, and if in respect of vehicles for personal use temporarily admitted into the customs territory of the Union by foreign natural persons, guarantee for the fulfilment of obligations for payment of customs duties, taxes was provided - by the customs authority of a Member State, to the customs authority of which the guarantee for the fulfilment of obligation for payment of customs duties, taxes was provided, for such guarantee.

Interaction of customs authorities for the recovery of customs duties, taxes for the guarantee of the fulfilment of obligation to pay customs duties, taxes and transfer of recovered amounts of customs duties, taxes to the Member State, in which the customs duties, taxes are payable, shall be effected in accordance with the procedure provided for by Annex 1 to this Code, and in the part not covered by the specified Annex - in accordance with the procedure determined by the Commission.

13. The amounts of customs duties, taxes, customs fees in respect of goods for personal use, penalties which proved unrecoverable shall be considered unrecoverable and written off in accordance with the procedure and on the grounds, which are established by the legislation of the Member State, the customs authority of which carried out the recovery of these amounts.

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14. The Commission shall have the right to determine features of the fulfilment of obligation for payment of customs duties, taxes in the cases when in respect of the same goods for personal use the obligation for payment of customs duties, taxes commenced under different circumstances and/or more than once, as well as the order of interaction of customs authorities in cases where, in accordance with this Code, customs duties, taxes shall be payable under different circumstances in different Member States.

Article 271. Guarantee for the Fulfilment of Obligation for Payment of Customs Duties, Taxes in Respect of Goods for Personal Use

1. Fulfilment of the obligation for payment of customs duties, taxes in respect of goods for personal use shall be guaranteed when placing these goods under the customs procedure for transit in the cases stipulated in the second indent of paragraph 9 of Article 259, paragraphs 3, 4 and 9 of Article 264 of this Code, as well as in other cases established by the legislation of the Member States.

2. When placing the goods for personal use under the customs procedure for transit in accordance with Article 263 of this Code, guarantee for the fulfilment of obligation for payment of customs duties, taxes in respect of goods for personal use shall not be ensured in cases established in paragraph 4 of Article 146 of this Code, as well as in the following cases:

1) goods for personal use are imported into the customs territory of the Union by foreign natural persons who have moved to a permanent place of residence in a Member State or obtained the status of refugee or forced migrant in accordance with the legislation of this Member State, subject to the submission of documents confirming such recognition or such status;

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2) goods for personal use are imported into the customs territory of the Union by foreign natural persons who have the intention to move to a permanent place of residence in a Member State, obtain the status of refugee or forced migrant in accordance with the legislation of this Member State, subject to the submission of documents confirming such intention;

3) the goods for personal use specified in subparagraph 3 of paragraph 1 of Article 263 of this Code are imported into the customs territory of the Union by heads of diplomatic missions, members of the diplomatic, administrative and technical staff of diplomatic missions of the Member States, heads of consular posts and other consular officers, consular employees of consular posts of the Member States, staff members of missions of the Member States under international organisations located outside the customs territory of the Union, accompanying members of their families, or persons acting on behalf of and by order of such persons, subject to the submission of documents issued in accordance with the legislation of the Member States, confirming compliance with the conditions of import with relief from payment of customs duties and taxes. The Commission shall develop and provide for publication, on the official web-site of the Union, of the list of the documents issued in accordance with the legislation of the Member States and confirming compliance with the conditions of import with relief from payment of customs duties and taxes by specified persons;

4) the goods for personal use specified in subparagraph 4 of paragraph 1 of Article 263 of this Code are imported into the customs territory of the Union by members of diplomatic missions, consular posts, personnel (staff, officials) of representations of the states under international organisations, international organisations or their offices, other organisations or their offices located in the customs territory of the Union, accompanying members of their

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families, subject to confirmation of their respective status of an employee, staff member, official, or a family member;

5) goods for personal use referred to in subparagraph 5 of paragraph 1 of Article 263 of this Code are imported into the customs territory of the Union by heads of diplomatic missions and consular posts, members of diplomatic staff of diplomatic missions and consular officers of consular post, accompanying members of their families, subject to confirmation of their respective status of an employee, staff member, official, or a family member;

6) in other cases established by the legislation of the Member State in which the goods for personal use are placed under the customs procedure for transit.

3. Fulfilment of the obligation for payment of customs duties, taxes in respect of goods for personal use shall be guaranteed by the payer of such customs duties, taxes. The legislation of the Member States may determine other persons who are entitled to ensure the fulfilment of obligations on payment of customs duties, taxes for the payer of customs duties, taxes.

If the fulfilment of the obligation for payment of customs duties, taxes in respect of goods for personal use is guaranteed by persons who are not payers of customs duties, taxes, such persons shall bear joint obligation for payment of customs duties, taxes together with the payer of customs duties, taxes.

4. Guarantee for the fulfilment of obligation for payment of customs duties, taxes in respect of goods for personal use shall be provided to the customs authority which releases the goods, except for the cases established in paragraph 7 of Article 146 of this Code and also in the cases established in the second and third indents of this paragraph.

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Guarantee for the fulfilment of obligation for payment of customs duties, taxes in respect of goods for personal use in accordance with the second indent of paragraph 9 of Article 259 of this Code shall be provided to a customs authority that issues permissions to use motor vehicles, motorcycles, and/or trailers to them that are vehicles for personal use in temporary storage.

Guarantee for the fulfilment of obligation for payment of customs duties, taxes in respect of goods for personal use in accordance with subparagraph 1 of paragraph 9 of Article 264 of this Code shall be provided to a customs authority that issues permissions to transfer vehicles for personal use.

5. Fulfilment of the obligation for payment of customs duties, taxes in respect of goods for personal use shall be guaranteed in the manner prescribed in paragraph 1 of Article 63 of this Code or established by the legislation of the Member States in accordance with paragraph 2 of Article 63 of this Code, and in accordance with the procedure established in accordance with this Code for the provision of the guarantee for the fulfilment of obligation for payment of customs duties, taxes.

The legislation of the Member States on customs regulation may establish cases when guaranteeing the fulfilment of obligation for payment of customs duties, taxes in respect of goods for personal use, except for guaranteeing the fulfilment of obligation for payment of customs duties, taxes when placing goods for personal use under the customs procedure for transit, is ensured in certain ways of guaranteeing the fulfilment of obligation for payment of customs duties, taxes.

6. The amount of the guarantee for the fulfilment of obligation for payment of customs duties, taxes in respect of goods for personal use shall be

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defined as the sum of customs duties, taxes which would be payable for the release of such goods into free circulation.

For particular categories of goods for personal use, in accordance with the legislation of the Member States fixed amounts of guarantee for the fulfilment of obligation for payment of customs duties, taxes can be established taking into account the first indent of this paragraph.

7. Refund (offset) of the cash (money) paid as a guarantee for the fulfilment of obligation for payment of customs duties, taxes in respect of goods for personal use shall be carried out in the cases and in accordance with the procedure determined in accordance with Chapter 10 of this Code.

Chapter 38
The Procedure and Conditions for the Movement of Vehicles for International Transportation across the Customs Border of the Union

Article 272. General Provisions on the Procedure and Conditions for the Movement of Vehicles for International Transportation across the Customs Border of the Union.

1. Vehicles for international transportation move across the customs border of the Union and are used in the customs territory of the Union or outside of it in accordance with the procedure established in this Chapter, and in the part not covered by this Chapter – in accordance with the procedure established in other Chapters of this Code.

2. Provisions of this Chapter apply in respect of:

1) vehicles for international transportation (including unladen ones) temporarily admitted into the customs territory of the Union before completion and/or beginning of the international transportation in this

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territory and/or outside of it, registered in states that are non-Member States of the Union for foreign persons;

2) vehicles for international transportation (including unladen ones) temporarily exported from the customs territory of the Union before completion and/or beginning of the international transportation outside the customs territory of the Union:

registered in the Member States for persons of the Member States and being the Union goods or considered conditionally released goods according to subparagraph 1 of paragraph 1 of Article 126 of this Code, except for aircraft;

aircraft used by persons of a Member State for international transportation of goods which are the Union goods or considered conditionally released goods according to subparagraph 1 of paragraph 1 of Article 126 of this Code;

goods placed under the customs procedure for temporary admission.

3. In this Chapter, temporarily admitted vehicles for international transportation shall mean vehicles for international transportation referred to in subparagraph 1 of paragraph 2 of this Article, and temporarily exported vehicles for international transportation - vehicles for international transportation referred to in subparagraph 2 of paragraph 2 of this Article.

4. The vehicles for international transportation referred to in paragraph 2 of this Article, for temporary stay and use in the customs territory of the Union, temporary export from the customs territory of the Union, stay and use outside the customs territory of the Union shall be subject to customs declaring and release without being placed under customs procedures, unless otherwise established by this Chapter.

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5. The customs operations related to customs declaring and release of vehicles for international transportation referred to in paragraph 2 of this Article shall be performed in checkpoints across the customs border of the Union

6. Export of temporarily admitted vehicles for international transportation from the customs territory of the Union and import of temporarily exported vehicles for international transportation into the customs territory of the Union can be performed in any checkpoint across the customs border of the Union.

7. The provisions of this Chapter can apply in respect of:

1) temporarily exported from the customs territory of the Union and imported back to the customs territory of the Union:

vessels used for fishing, exploration and development of mineral and other inorganic resources of the seabed and its subsoil, pilotage and icebreaker steering, search, rescue and towing operations, lifting of sunken items, hydrotechnical, underwater engineering, repair and other similar works, sanitary, quarantine and other monitoring, protection and preservation works in the water, marine scientific research for educational, sport and cultural purposes, and for other purposes related to trade navigation;

non-commercial civil and state aircraft, not used for international transportation of goods, aircraft used in experimental aviation (carrying out test flights);

railway transport (rolling stock, rolling stock units) (hereinafter referred to in this Chapter as railway transport) used for repair and other works not connected with business activity;

2) moved across the customs border of the Union:

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reusable tanks, cages, pallets and returnable in accordance with the terms of the contract;

spare parts and equipment on the vehicle for international transportation intended for repair and/or operation of the vehicle for international transportation located in the customs territory of the Union or outside it;

3) containers temporarily admitted into the customs territory of the Union in vessels and aircraft, used for deliveries of goods under a shipment contract to a recipient in the customs territory of the Union or outside the customs territory of the Union by other means of transport.

8. For vehicles and other goods specified in paragraph 7 of this Article, provisions of this Chapter relating to the temporarily admitted and temporarily exported vehicles for international transportation shall apply, taking into account the provisions of this Chapter.

9. For parts and equipment of vehicles for international transportation, replaced by spare parts and equipment referred to in the third indent of subparagraph 2 of paragraph 7 of this Article, exported from the customs territory of the Union or imported into the customs territory of the Union, provisions of this Chapter shall apply governing re-export of temporarily admitted vehicles for international transportation from the customs territory of the Union or re-import of temporarily exported vehicles for international transportation into the customs territory of the Union.

The parts and equipment for the vehicles for international transportation specified in the first indent of this paragraph, not exported from the customs territory of the Union in due time, shall be subject to placement under customs procedures applicable for foreign goods except for the customs procedure for transit.

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Article 273. Conditions of Import of Temporarily Admitted Vehicles for International Transportation into the Customs Territory of the Union

1. Temporarily admitted vehicles for international transportation shall be imported into the customs territory of the Union without paying customs duties, taxes, safeguard, anti-dumping and countervailing duties.

2. Temporarily admitted vehicles for international transportation imported into the customs territory of the Union shall retain the status of foreign goods.

3. Temporarily admitted vehicles for international transportation, before the expiry of the term established (prolonged) in accordance with Article 274 of this Code, shall be subject to re-export from the customs territory of the Union or placement under customs procedures applicable to foreign goods except for the customs procedure for transit.

After placement of temporarily admitted vehicles for international transportation under customs procedures, such vehicles for international transportation shall be used in the customs territory of the Union in accordance with the declared customs procedure, and the provisions of this Chapter shall not apply to them.

Article 274. The Time Period for stay of Temporarily Admitted Vehicles for International Transportation in the Customs Territory of the Union

1. The time period of stay of temporarily admitted vehicles for international transportation in the customs territory of the Union shall be defined by a customs authority on the basis of a declaration of a carrier taking into account the time required for the removal of such vehicle for international transportation from the customs territory of the Union upon

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completion of transportation operations, in connection with which it was imported into the customs territory of the Union, taking into account Article 144 of this Code and paragraph 2 of this Article.

2. The term of stay of temporarily admitted vehicles for international transportation in the customs territory of the Union which in accordance with paragraph 5 of Article 275 of this Code may be used for the transportation of goods, passengers, and/or luggage, starting and ending in the customs territory of the Union (hereinafter in this Chapter referred to as the internal transportation) shall be defined as the time necessary to perform such internal transportation, but not more than 90 calendar days of stay of temporarily admitted vehicles for international transportation in the territory of a Member State.

3. The term of stay of goods referred to in subparagraph 2 of paragraph 7 of Article 272 of this Code in the customs territory of the Union shall be established by a customs authority on the basis of a carrier’s declaration taking into account the time required to perform operations in connection with which they are imported into the customs territory of the Union.

4. In case of impossibility to re-export temporarily admitted vehicles for international transportation from the customs territory of the Union within the period established by the customs authority in accordance with paragraphs 1 and 2 of this Article, upon a reasoned request of the carrier, persons in possession of whom such vehicles were transferred in accordance with the second to fourth indents of subparagraph 2 of paragraph 4 of Article 275 of this Code, or other interested persons, such time period shall be extended by the customs authority for the time period necessary to eliminate the reasons impeding their re-export from the customs territory of the Union.

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5. In case of impossibility to re-export goods referred to in subparagraph 2 of paragraph 7 of Article 272 of this Code from the customs territory of the Union, within the period established by the customs authority in accordance with paragraph 3 of this Article, upon a reasoned request of the carrier or other interested persons, such term shall be extended by the customs authority for the period necessary to eliminate reasons impeding their re-export from the customs territory of the Union.

6. The procedure of performing the customs operations, connected with the extension of the time period for stay of temporarily admitted vehicles for international transportation in the customs territory of the Union shall be determined by the Commission.

Article 275. The Conditions of Stay and Use of Temporarily Admitted Vehicles for International Transportation in the Customs Territory of the Union

1. Temporarily admitted vehicles for international transportation shall be located and used in the customs territory of the Union without paying import customs duties, taxes, safeguard, anti-dumping and countervailing duties subject to the conditions established in this Article.

2. Temporarily admitted vehicles for international transportation shall be in actual ownership and use of persons performing their import into the customs territory of the Union, except for cases when in accordance with this Article the transfer of such vehicles to other persons is allowed.

3. With temporarily admitted vehicles for international transportation, operations on their maintenance and/or repair shall be allowed, which became necessary on their way to the customs territory of the Union or in the territory of the Union.

4. Actions not allowed in the customs territory of the Union include:

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1) use of temporarily admitted vehicles for international transportation for internal transportation, except for transportation in cases specified in paragraphs 5, 7 and 8 of this Article;

2) transfer of temporarily admitted vehicles for international transportation to other persons, including for lease (sublease), except for:

their transfer for maintenance, repair and/or storage;

their transfer for the purpose of completion of transportation through export of international transportation vehicle from the customs territory of the Union;

transfer of temporarily admitted railway transport vehicles for international transportation and/or containers transported by railway transport in cases established in paragraph 9 of this Article.

5. Temporarily admitted railway transport vehicles for international transportation and/or containers transported by railway transport can be used for internal transportation, if such transportation is carried out:

1) after the international transportation for which the railway transport vehicles for international transportation and/or the container transported by railway transport was imported into the customs territory of the Union;

2) when an unladen railway transport vehicle for international transportation and/or a container transported by railway transport travels in the customs territory of the Union before the international transportation, for which a railway transport vehicle for international transportation and/or a container transported by railway transport was imported into the customs territory of the Union;

3) when an unladen railway transport vehicle for international transportation or containers transported by railway transport travel across the customs territory of the Union.

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6. The legislation of a Member State may establish limits on the number of times a railway transport vehicle for international transportation and/or containers transported by railway transport referred to in paragraph 5 of this Article can be used for internal transportation in the territory of that Member State.

7. Temporarily admitted vehicles, trailers, semi-trailers and/or containers transported therein that are vehicles for international transportation that can be used for internal transportation of goods, passengers and/or luggage, starting in the territory of one Member State and ending in the territory of another Member State in the following cases:

1) such transportation is allowed by international treaties between the Member States and a third party in the field of road transport;

2) such transportation is carried out within the framework of multilateral quotas of the European Conference of Ministers of Transport, and the Member States in the territories of which the transportation begins and ends are participants to this Conference.

8. Temporarily admitted road and railway transport vehicle for international transportation carrying out transportation of passengers and luggage within the established route shall be allowed to stay in the customs territory of the Union for embarking (disembarking) of passengers and loading (unloading) of luggage at stop points along the route of the international transportation unless otherwise established by international treaties between the Member States and a third party, international treaties between the Member States and/or the legislation of the Member States.

9. Temporarily admitted railway transport vehicles for international transportation carrying out transportation of goods, passengers and/or

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luggage, as well as containers carried by railway transport can be transferred in the customs territory of the Union:

1) between railway carriers of the Member States, including between railway carriers of one Member State;

2) between railway carriers of the Member States and other carriers under a single contract of transportation by different means of transport;

3) by a railway carrier of a Member State to persons who are recipients of the goods under the contract of transportation (hereinafter in this Chapter referred to as the recipient), or by such recipients to a railway carrier of a Member State or another carrier for re-export of a temporarily admitted vehicle for international transportation and/or containers carried by railway transport from the customs territory of the Union.

10. The transfer of temporarily admitted railway transport vehicles for international transportation carrying out transportation of goods, passengers and/or luggage, as well as containers carried by railway transport from a railway carrier of one Member State to a railway carrier of another Member State, between railway carriers of one Member State, between railway carriers of the Member States and other carriers under a single contract of transportation by different means of transport, from a railway carrier of a Member State to recipients in accordance with a contract of transportation and from such recipients to a railway carrier for the purpose of export from the customs territory of the Union shall be carried out in accordance with international treaties between the Member States and a third party on railway transport and acts of the Council on rail transport of the Member States of the Commonwealth of Independent States.

11. When transferring temporarily admitted railway transport vehicle for international transportation and/or containers carried by railway transport

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in cases established in subparagraph 3 of paragraph 9 of this Article, the railway carrier (during transfer of the said railway transport and/or containers to the recipient) and the recipient (during transfer of the said railway transport and/or containers for re-export to a railway carrier of a Member State or another carrier) shall notify the customs authority under the jurisdiction of which the recipient is located of such transfer, in the order and within the terms determined by the Commission.

12. During transfer of temporarily admitted railway transport vehicle for international transportation and/or containers carried by railway transport in cases established in subparagraph 3 of paragraph 9 of this Article, the recipient and the carrier, to which the recipient transferred the temporarily admitted vehicle for international transportation and/or containers carried by railway transport for their re-export from the customs territory of the Union, shall comply with the provisions of paragraph 3 of Article 273 and paragraph 4 of Article 274 of this Code, as well as conditions of use and stay of temporarily admitted vehicles for international transportation within the customs territory of the Union provided for in this Article.

13. Railway carriers of the Member States upon request of customs authorities shall provide information about the location of temporarily admitted railway transport vehicle for international transportation and/or containers carried by railway transport, including for internal transportation in accordance with paragraph 5 of this Article.

The legislation of the Member States may establish the order of submission of such information by railway carriers to customs authorities.

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Article 276. Conditions of the Export of Temporarily Exported Vehicles for International Transportation from the Customs Territory of the Union and their Stay outside the customs territory of the Union

1. Temporarily exported vehicles for international transportation shall be exported from the customs territory of the Union without payment of export customs duties.

2. Temporarily exported vehicles for international transportation exported from the customs territory of the Union and imported back into such territory shall retain the status of Union goods, and the vehicles for international transportation referred to in the second and third indents of subparagraph 2 of paragraph 2 of Article 272 of this Code and considered to be conditionally released goods according to subparagraph 1 of paragraph 1 of Article 126 of this Code, as well as those referred to in the fourth indent of subparagraph 2 of paragraph 2 of Article 272 of this Code - the status of foreign goods.

3. Temporarily exported vehicles for international transportation shall be imported into the customs territory of the Union without paying import customs duties, taxes subject to conditions of stay and use of temporarily exported vehicles for international transportation outside the customs territory of the Union.

4. The time period of stay of temporarily exported vehicles for international transportation outside the customs territory of the Union shall not be limited.

5. Temporarily exported vehicles for international transportation located outside the customs territory of the Union and being the Union goods can be placed under the customs procedure for exportation.

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6. Temporarily exported vehicles for international transportation referred to in the second and third indents of subparagraph 2 of paragraph 2 of Article 272 of this Code and considered to be conditionally released goods according to subparagraph 1 of paragraph 1 of Article 126 of this Code, located outside the customs territory of the Union, can be placed under the customs procedure for re-exportation.

7. The temporarily exported vehicles for international transportation specified in the fourth indent of subparagraph 2 of paragraph 2 of Article 272 of this Code, located outside the customs territory of the Union, can be placed under the customs procedure for re-exportation.

8. During transfer of property rights for the temporarily exported vehicles for international transportation to a foreign person, the person of a Member State, who was a party to such transaction, shall place, within 30 calendar days from the date of transfer of ownership, such temporarily exported vehicle for international transportation under the customs procedure for exportation, and during transfer of property rights for a vehicle for international transportation to a foreign person, as specified in the second and third indents of subparagraph 2 of paragraph 2 of Article 272 and considered to be conditionally released goods according to subparagraph 1 of paragraph 1 of Article 126 of this Code or specified in the fourth indent of subparagraph 2 of paragraph 2 of Article 272 of this Code - under the customs procedure for re-exportation.

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Article 277. Conditions of Use of Temporarily Exported Vehicles for International Transportation outside the customs territory of the Union

1. Outside the customs territory of the Union, the following operations shall be allowed in respect of temporarily exported vehicles for international transportation:

1) maintenance and/or repair operations (except for overhaul and modernisation) necessary to ensure their safety, operation and the condition they had on the day of export from the customs territory of the Union, if the need for such operations arose during operation of these vehicles for international transportation outside the customs territory of the Union;

2) gratuitous (warranty) repair operations;

3) repair operations, including overhaul to restore temporarily exported vehicles for international transportation after they were damaged due to an accident or force majeure, which occurred outside the customs territory of the Union.

2. Provisions of subparagraph 1 of paragraph 1 of this Article shall not apply to temporarily exported vessels for international transportation registered in international registers of vessels of the Member States. In respect of such vessels, operations on their maintenance and/or repair shall be allowed.

3. Operations not covered by paragraphs 1 and 2 of this Article in respect of temporarily exported vehicles for international transportation located outside the customs territory of the Union, except for the vehicles for international transportation indicated in the fourth indent of subparagraph 2 of paragraph 2 of Article 272 of this Code, shall be allowed subject to

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placement of these vehicles under the customs procedure for processing outside the customs territory.

For operations not covered by paragraphs 1 and 2 of this Article, without placing temporarily exported vehicles for international transportation under the customs procedure for processing outside the customs territory during import into the customs territory of the Union, such vehicles for international transportation shall be placed under the customs procedure for release for internal consumption with payment of import customs duties, taxes in accordance with Article 186 of this Code.

In the case of failure to place temporarily exported vehicles for international transportation under the customs procedure for release for internal consumption, import customs duties, taxes, safeguard, anti-dumping and countervailing duties shall be payable in accordance with Article 56 and paragraph 5 of Article 72 of this Code.

4. Operations not covered by paragraphs 1 and 2 of this Article in respect of vehicles for international transportation located outside the customs territory of the Union, specified in the fourth indent of subparagraph 2 of paragraph 2 of Article 272 of this Code, shall be allowed without placing these vehicles under the customs procedure for processing outside the customs territory.

In the case of operations in respect of such vehicles for international transportation not covered by paragraphs 1 and 2 of this Article, the declarant of the goods placed under the customs procedure for temporary admission and used as vehicles for international transportation, not later than 30 calendar days from the day following the day when such operations were performed, shall submit a statement on performed operations not covered by

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paragraphs 1 and 2 of this Article and documents certifying the cost of performed operations.

Such statement shall be submitted to a customs authority that placed the goods under the customs procedure for temporary admission or another customs authority of a Member State, in which the goods were placed under the customs procedure for temporary admission determined in accordance with the legislation of that Member State.

After the customs authority has registered the statement, such statement shall be deemed a document confirming the facts with legal validity.

The form, structure and format of such a statement in the form of an electronic document, the order of their filling in, changes (additions) to this statement, as well as the procedure for customs operations related to submission, registration and refusal to register such a statement shall be defined by the Commission, and in the part not covered by the Commission - in the order determined in accordance with the legislation of the Member States on customs regulation.

For operations not covered by paragraphs 1 and 2 of this Article in respect of vehicles for international transportation located outside the customs territory of the Union, specified in the fourth indent of subparagraph 2 of paragraph 2 of Article 272 of this Code, the declarants of the goods placed under the customs procedure for temporary admission and used as vehicles for international transportation shall pay import customs duties, taxes.

The obligation for payment of import customs duties, taxes shall be enforceable prior to registration of the customs document, specified in the second indent of this paragraph, by a customs authority.

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Import customs duties, taxes shall be paid in the amount calculated in accordance with Article 186 of this Code.

The obligation for payment of import customs duties, taxes shall desist upon fulfilment of the obligation for payment of customs duties, taxes and/or recovery of import customs duties, taxes in the amounts calculated and payable in accordance with this paragraph.

Article 278. Customs Declaring and Release of Vehicles for International Transportation

1. Vehicles for International transportation moved across the customs border of the Union shall be subject to customs declaring and release:

1) when importing temporarily admitted vehicles for international transportation into the customs territory of the Union and re-exporting such vehicles for international transportation from the customs territory of the Union;

2) when exporting temporarily exported vehicles for international transportation from the customs territory of the Union and re-importing such vehicles for international transportation into the customs territory of the Union.

2. The declarant of vehicles for international transportation shall be the carrier.

On behalf of the carrier, customs operations related to customs declaring of vehicles for international transportation can be performed by other persons acting on behalf of the carrier, if this is allowed in accordance with the legislation of the Member States.

3. Customs declaring of vehicles for international transportation shall be carried out using a declaration for vehicle for vehicle.

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The data to be specified in the declaration for vehicle for vehicle shall be determined by the Commission in determining how to fill in the declaration for vehicle, depending on the means of transport used for the transportation of goods, the direction of travel of the vehicle for international transportation across the customs border of the Union, as well as categories of goods referred to in subparagraph 2 of paragraph 7 of Article 272 of this Code.

4. Standard documents of a carrier provided for in international treaties of the Member States with a third party in the field of transport can be used as a declaration for vehicle.

If standard documents of a carrier provided for in international treaties of the Member States with a third party in the field of transport, submitted as a declaration for vehicle, do not contain mandatory data for a declaration for vehicle, customs declaring of the vehicles for international transportation shall be carried out using a declaration for vehicle of an established form. Whereas the standard documents submitted by the carrier shall be considered as an integral part of the declaration for vehicle.

The list of these documents shall be determined by the Commission depending on the means of transport used for the transportation of goods, and direction of movement of the vehicle for international transportation across the customs border of the Union.

Preliminary information presented in form of an electronic document as a declaration for vehicle shall be allowed in accordance with the procedure determined by the Commission.

5. Submission of a declaration for vehicle in form of an electronic document shall not be accompanied by submission to the customs authority of documents confirming the data declared in the declaration for vehicle.

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Submission of a hard copy declaration for vehicle shall be accompanied by submission to the customs authority of documents confirming the data declared in the declaration for vehicle.

6. When re-exporting temporarily admitted vehicles for international transportation from the customs territory of the Union or re-importing temporarily exported vehicles for international transportation into the customs territory of the Union, customs declaring of which was performed in writing, it shall be allowed to use the declaration for vehicle submitted to a customs authority under customs declaring of temporarily admitted or temporarily exported vehicles for international transportation, respectively, as a declaration for vehicle.

The Commission shall have the right to determine the cases when the declaration for vehicle submitted to the customs authority under customs declaring of temporarily admitted or temporarily exported vehicles for international transportation to/from the customs territory of the Union can be used under customs declaring of these vehicles for international transportation for their repeated movement across the customs border of the Union in the framework of international transportation of goods.

Article 279. Commencement and Desistance of the Obligation for Payment of Import Customs Duties, Taxes, Safeguard, Anti-Dumping and Countervailing Duties in Respect of Temporarily Admitted Vehicles for International Transportation, the Time Period for their Payment, and their Calculation

1. The obligation for payment of import customs duties, taxes, safeguard, anti-dumping and countervailing duties in respect of temporarily admitted vehicles for international transportation shall commence:

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1) with the declarant of a temporarily admitted vehicle for international transportation - from the moment of registration of a declaration for vehicle by a customs authority;

2) with a railway carrier of a Member State which received the temporarily admitted railway transport vehicle for international transportation or containers carried by railway transport from another railway carrier of a Member State for the transportation within the customs territory of the Union - from the moment of receipt of the said railway transport vehicle and/or containers for transportation in accordance with paragraph 10 of Article 275 of this Code;

3) with the carrier receiving temporarily admitted railway transport vehicle for international transportation and/or containers carried by railway transport within the customs territory of the Union under the single contract of transportation by different means of transport - from the moment of receipt of the said railway transport vehicle and/or containers for transportation in accordance with paragraph 10 of Article 275 of this Code;

4) with the recipient receiving temporarily admitted railway transport vehicle for international transportation and/or containers carried by railway transport vehicles from a railway carrier of a Member State in accordance with the contract of transportation - from the moment of reception of the said railway transport vehicle and/or containers in accordance with paragraph 10 of Article 275 of this Code;

5) with the railway carrier of a Member State receiving temporarily admitted railway transport vehicle for international transportation and/or containers carried by railway transport from the recipient in accordance with the contract of transportation for re-export from the customs territory of the Union - from the moment of receipt of the said railway transport vehicle

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and/or containers for transportation in accordance with paragraph 10 of Article 275 of this Code;

6) with the carrier, except for railway carriers of a Member State, that received a container temporarily admitted by railway transport vehicle from the recipient in accordance with the contract of transportation for re-export from the customs territory of the Union - from the moment of acceptance of the said container for transportation in accordance with the contract of transportation.

2. The obligation for payment of import customs duties, taxes, safeguard, anti-dumping and countervailing duties in respect of temporarily admitted vehicles for international transportation by the persons specified in subparagraphs 1 to 4 of paragraph 1 of this Article shall desist upon occurrence of the following circumstances:

1) re-export of a temporarily admitted vehicle for international transportation provided that prior to such export the due date for payment of customs duties, taxes, safeguard, anti-dumping and countervailing duties has not occurred;

2) re-export of temporarily admitted vehicles for international transportation upon occurrence of the circumstances referred to in paragraph 8 of this Article, and payment and/or recovery of customs duties, taxes in accordance with paragraph 11 of this Article;

3) placement of temporarily admitted vehicles for international transportation under the customs procedure for release for internal consumption;

4) placement of temporarily admitted vehicles for international transportation under the customs procedures established in this Code, except for the customs procedure for release for internal consumption provided that

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prior to such placement under customs procedures, the due date for payment of customs duties, taxes, safeguard, anti-dumping and countervailing duties has not occurred;

5) placement of temporarily admitted vehicles for international transportation upon occurrence of the circumstances referred to in paragraph 8 of this Article under the customs procedures established in this Code, except for the customs procedure for release for internal consumption, and payment of customs duties, taxes in the amount determined in accordance with paragraph 12 of this Article;

6) fulfilment of the obligation for payment of import customs duties, taxes, safeguard, anti-dumping and countervailing duties and/or their recovery in the amounts calculated and payable in accordance with paragraph 10 of this Article;

7) recognition by the customs authority in accordance with the customs legislation of the Member States, of the fact of the destruction and/or permanent loss of temporarily admitted vehicles for international transportation by accident or due to force majeure, or the fact of permanent loss of these temporarily admitted vehicles for international transportation as a result of natural wastage at normal conditions of the transportation (shipment) and/or storage, except for the cases, when prior to such destruction or permanent loss, in accordance with the this Code, in respect of such temporarily admitted vehicle for international transportation, the due date for payment of customs duties, taxes, safeguard, anti-dumping and countervailing duties occurred;

8) confiscation or turning of the temporarily admitted vehicle for international transportation into the property (income) of a Member State in accordance with the legislation of that Member State;

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9) detention of the temporarily admitted vehicle for international transportation by a customs authority in accordance with Chapter 51 of this Code;

10) placement for temporary storage or placement under one of customs procedures in respect of the temporarily admitted vehicle for international transportation, which was seized or arrested during an inspection of a report of a crime, during criminal proceedings or administrative proceedings (an administrative process), and in whose respect a decision to return such vehicle was taken, unless that vehicle for international transportation was released earlier.

3. The obligation for payment of import customs duties, taxes, safeguard, anti-dumping and countervailing duties in respect of temporarily admitted vehicles for international transportation by a railway carrier of a Member State, acting as a declarant of the temporarily admitted railway transport vehicle for international transportation and/or containers carried by railway transport shall desist upon transfer of the said railway transport and/or containers in the established manner to another railway carrier of a Member State, another carrier during transportation under the single contract of transportation by different means of transport, or the recipient in accordance with the contract of transportation provided that prior to such transfer the due date for payment of customs duties, taxes, safeguard, anti-dumping and countervailing duties did not occur.

4. The obligation for payment of import customs duties, taxes, safeguard, anti-dumping and countervailing duties in respect of temporarily admitted vehicles for international transportation by the persons specified in subparagraphs 2 and 3 of paragraph 1 of this Article shall desist upon transfer of the said temporarily admitted railway transport and/or containers carried

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by railway transport in the established manner to another railway carrier of a Member State, another carrier during transportation under the single contract of transportation by different means of transport, or the recipient in accordance with the contract of transportation provided that prior to such transfer the due date for payment of customs duties, taxes, safeguard, anti-dumping and countervailing duties did not occur.

5. The obligation for payment of import customs duties, taxes, safeguard, anti-dumping and countervailing duties in respect of temporarily admitted vehicles for international transportation by the person specified in subparagraph 4 of paragraph 1 of this Article shall desist upon transfer of the said temporarily admitted railway transport vehicle for international transportation and/or containers carried by railway transport in the established manner to another railway carrier of a Member State, or another carrier for re-export from the customs territory of the Union provided that prior to such transfer the due date for payment of customs duties, taxes, safeguard, anti-dumping and countervailing duties did not occur.

6. The obligation for payment of import customs duties, taxes, safeguard, anti-dumping and countervailing duties in respect of temporarily admitted vehicles for international transportation by the persons specified in subparagraphs 5 and 6 of paragraph 1 of this Article shall desist upon occurrence of the following circumstances:

1) re-export of temporarily admitted railway transport vehicle for international transportation and/or containers carried by railway transport provided that prior to such export the due date for payment of customs duties, taxes, safeguard, anti-dumping and countervailing duties did not occur;

2) re-export of temporarily admitted vehicles for international transportation upon occurrence of the circumstances referred to in paragraph

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8 of this Article, and payment of customs duties, taxes in accordance with paragraph 11 of this Article;

3) transfer, in accordance with the established procedure, of temporarily admitted railway transport vehicle for international transportation and/or containers carried by railway transport to a railway carrier of a Member State or another carrier for re-export from the customs territory of the Union provided that prior to such transfer the due date for payment of customs duties, taxes, safeguard, anti-dumping and countervailing duties did not occur;

4) placement of the temporarily admitted railway transport vehicles for international transportation under the customs procedure for release for internal consumption;

5) placement of temporarily admitted vehicles for international transportation under the customs procedures established in this Code, except for the customs procedure for release for internal consumption provided that prior to such placement under customs procedures, the due date for payment of customs duties, taxes, safeguard, anti-dumping and countervailing duties did not occur;

6) placement of temporarily admitted vehicles for international transportation upon occurrence of the circumstances referred to in paragraph 8 of this Article under the customs procedures established in this Code, except for the customs procedure for release for internal consumption, and payment of customs duties, taxes in the amount determined in accordance with paragraph 12 of this Article;

7) fulfilment of the obligation for payment of import customs duties, taxes, safeguard, anti-dumping and countervailing duties and/or their

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recovery in the amounts calculated and payable in accordance with paragraph 10 of this Article;

8) recognition by the customs authority in accordance with the customs legislation of the Member States of the fact of the destruction and/or permanent loss of temporarily admitted vehicles for international transportation by accident or due to force majeure, or the fact of permanent loss of these temporarily admitted vehicles for international transportation as a result of natural wastage at normal conditions of the transportation (shipment) and/or storage, except for the cases, when prior to such destruction or permanent loss, in accordance with the this Code, in respect of such temporarily admitted vehicle for international transportation, the due date for payment of customs duties, taxes, safeguard, anti-dumping and countervailing duties occurred;

9) confiscation or transfer of the temporarily admitted vehicle for international transportation to the property (income) of a Member State in accordance with the legislation of that Member State;

10) detention of the temporarily admitted vehicle for international transportation by a customs authority in accordance with Chapter 51 of this Code;

11) placement for temporary storage or placement under one of customs procedures of the temporarily admitted vehicle for international transportation, which was seized or arrested during an inspection of a report of a crime, during criminal proceedings or administrative proceedings (an administrative process), and in whose respect a decision to return such vehicle was taken, unless that vehicle for international transportation was released earlier.

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7. The obligation for payment of import customs duties, taxes, safeguard, anti-dumping and countervailing duties shall be fulfilled upon occurrence of the circumstances specified in paragraph 8 of this Article.

8. Import customs duties, taxes, safeguard, anti-dumping and countervailing duties shall be paid within the following term and upon occurrence of the following circumstances:

1) in case of performance of acts referred to in paragraph 4 of Article 275 of this Code - the first day of performance of such actions, and if this day is not established - the day of release of such goods as temporarily admitted vehicles for international transportation;

2) in case of loss of temporarily admitted vehicles for international transportation, except for their destruction and/or permanent loss by accident or due to force majeure or the fact of permanent loss as a result of natural wastage at normal conditions of transportation and/or storage - the day of the loss of such vehicles for international transportation, and if this day is not established - the day of release of such goods as temporarily admitted vehicles for international transportation.

9. Upon occurrence of the circumstances referred to in paragraph 8 of this Article, the obligation for payment of import customs duties, taxes, safeguard, anti-dumping and countervailing duties shall be enforceable by a person performing the actions referred to in paragraph 4 of Article 275 of this Code or a person who lost the temporarily admitted vehicles for international transportation.

10. Upon occurrence of the circumstances specified in paragraph 8 of this Article, import customs duties, taxes, safeguard, anti-dumping and countervailing duties shall be paid as if the temporarily admitted vehicle for international transportation was placed under the customs procedure for

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release for internal consumption without application of the tariff preferences and import customs duties exemptions, tax exemptions, unless otherwise established in paragraphs 11 and 12 of this Article.

For the calculation of import customs duties, taxes, safeguard, anti-dumping and countervailing duties, rates of import customs duties, taxes, safeguard, anti-dumping and countervailing duties shall apply that are in effect on the day of the registration of the declaration for vehicle by the customs authority.

If the customs authority does not have accurate data on the goods (description, name, quantity, origin and/or customs value), the basis for calculating payable import customs duties, taxes, safeguard, anti-dumping and countervailing duties shall be determined on the basis of data available to the customs authority, while the goods shall be classified in view of paragraph 3 of Article 20 of this Code.

If the code of the goods in accordance with the Commodity Nomenclature of the Foreign Economic Activity is determined at the level of the grouping with the number of digits less than 10:

the largest rate of customs duties applicable to the goods of this grouping shall be used to calculate the import customs duties;

the largest rate of value added tax, the largest rate of excise applicable to the goods of this grouping for which the largest rate of customs duties was established, shall be used to calculate the taxes;

the largest rate of safeguard, anti-dumping and countervailing duties applicable to the goods of this grouping, in view of the eighth indent of this paragraph, shall be used to calculate safeguard, anti-dumping and countervailing duties.

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Safeguard, anti-dumping and countervailing duties shall be calculated on the basis of the origin of goods proved in accordance with Chapter 4 of this Code for the purpose of calculating safeguard, anti-dumping and countervailing duties. If it is impossible to determine the origin of goods due to the lack of documents about the origin of such goods, safeguard, anti-dumping and countervailing duties shall be calculated on the basis of the largest rates of safeguard, anti-dumping and countervailing duties established in respect of goods of the same code of the Commodity Nomenclature of Foreign Economic Activity, provided that goods were classified under a 10-digit code, or to goods that fall within a grouping provided that codes of goods in accordance with the Commodity Nomenclature of Foreign Economic Activity are determined at the level of the grouping with a under a 10-digit code.

When establishing later the accurate data on the goods, import customs duties, taxes, safeguard, anti-dumping and countervailing duties shall be calculated on the basis of that accurate data, and the amounts of import customs duties, taxes, safeguard, anti-dumping and countervailing duties paid or collected in excess shall be refunded (offset), or unpaid amounts shall be collected in accordance with Chapters 10 and 11, and Articles 76 and 77 of this Code.

11. In case of re-export of temporarily admitted vehicles for international transportation, upon occurrence of the circumstances referred to in paragraph 8 of this Article, import customs duties, taxes shall be payable in the amounts corresponding to the amounts of import customs duties, taxes that would be payable if the goods were placed under the customs procedure for temporary admission with partial payment of import customs duties, taxes for the period from the day following the day of release of such goods as

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temporarily admitted vehicles for international transportation until the day of their actual export.

12. In case of placement of temporarily admitted vehicles for international transportation under the customs procedures referred to in this Code, except for the customs procedure for release for internal consumption upon occurrence of the circumstances referred to in paragraph 8 of this Article, import customs duties, taxes shall be payable in the amounts corresponding to the amounts of import customs duties, taxes that would be payable if such goods were placed under the customs procedure for temporary admission with partial payment of import customs duties, taxes for the period from the day following the day of release of such goods as temporarily admitted vehicles for international transportation until the day of their placement under the customs procedure.

13. In case of placement of temporarily admitted vehicles for international transportation under the customs procedure for release for internal consumption after the fulfilment of obligation for payment of import customs duties, taxes and/or their recovery (fully or partially), the amount of import customs duties, taxes paid and/or collected in accordance with this Article shall be refunded (offset) in accordance with Chapter 10 of this Code.

Article 280. Commencement and Desistance of the Obligation for Payment of Export Customs Duties in respect of Temporarily Exported Vehicles for International Transportation, the Time Period for their Payment and their Calculation

1. The obligation for payment of export customs duties in respect of temporarily exported vehicles for international transportation that are the Union goods shall commence: by the declarant of such vehicles for

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international transportation from the moment when the customs authority registered a declaration for vehicle.

2. The obligation for payment of export customs duties in respect of temporarily exported vehicles for international transportation that are the Union goods, shall desist with the declarant of such vehicles for international transportation upon occurrence of the following circumstances:

1) re-import of temporarily exported vehicles for international transportation into the customs territory of the Union;

2) placement of temporarily exported vehicles for international transportation under the customs procedure for exportation;

3) fulfilment of the obligation for payment of export customs duties and/or their recovery in the amounts calculated and payable in accordance with paragraph 5 of this Article;

4) confiscation or turning of the temporarily exported vehicle for international transportation into the property (income) of a Member State in accordance with the legislation of that Member State;

5) detention of temporarily exported vehicles for international transportation by a customs authority in accordance with Chapter 51 of this Code - in respect of the obligation for payment of export customs duties that commenced prior to such detention;

6) placement for temporary storage or placement under one of customs procedures of temporarily exported vehicles for international transportation, which were seized or arrested during an inspection of a report of a crime, during criminal proceedings or administrative proceedings (an administrative process), and in whose respect a decision to return such vehicles was taken, unless those temporarily exported vehicles for international transportation were released earlier.

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3. The obligation for payment of export customs duties in respect of temporarily exported vehicles for international transportation which are the Union goods shall be subject to fulfilment upon occurrence of the circumstances referred to in paragraph 4 of this Article.

4. Upon occurrence of the following circumstances, the time period for payment of import customs duties, taxes shall be:

1) in case of loss of temporarily exported vehicles for international transportation that are the Union goods - the day of such loss, and if such day is not established - the day of release of such goods as temporarily exported vehicles for international transportation;

2) in case of transfer of property rights for the temporarily exported vehicles for international transportation that are the Union goods to a foreign person, without placement of such vehicles under the customs procedure for exportation in accordance with paragraph 5 of Article 276 of this Code - the day of such transfer, and if this day is not established - the day of release of such goods as temporarily exported vehicles for international transportation.

5. Upon occurrence of the circumstances specified in paragraph 4 of this Article, export customs duties shall be payable, as if the temporarily exported vehicles for international transportation were placed under the customs procedure for exportation without the application of export customs duties exemptions.

For the calculation of export customs duties rates of export customs duties shall apply that are in effect on the day of the registration of the declaration for vehicle by the customs authority.

If the customs authority does not have accurate data on the goods (the nature, name, quantity, origin and/or the customs value), the basis for calculating the export customs duties payable shall be determined based on

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the data available to the customs authority, and the classification of the goods shall be carried out with due account for paragraph 3 of Article 20 of this Code.

In case the code of the goods in accordance with the Commodity Nomenclature of Foreign Economic Activity falls within a grouping of codes with less than 10 digits, for the calculation of export customs duties the largest rate of export customs duties shall apply, corresponding to goods within this grouping.

Subsequently, on establishing accurate data on the goods, export customs duties shall be calculated on the basis of such exact data, and the refund (offset) of the overpaid and/or excessively collected amounts of export customs duties or the recovery of the unpaid amounts shall be performed in accordance with Chapters 10 and 11 of this Code.

6. In case of re-import of temporarily exported vehicles for international transportation into the customs territory of the Union or placement of such temporarily exported vehicles for international transportation under the customs procedure for exportation after the fulfilment of obligation for payment of export customs duties and/or collect them (fully or partially), export customs duties paid and/or collected in accordance with this Article shall be refunded in accordance with Chapter 10 of this Code.

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Chapter 39
The Features of the Procedure and Conditions of Moving Stores across the Customs Border of the Union

Article 281. General Provisions on the Procedure and Conditions of Moving Stores across the Customs Border of the Union

1. Stores are moved across the customs border of the Union and used in the customs territory of the Union or outside of it according to the procedure established in this Chapter, and in the part not covered by this Chapter - according to the procedure established in other Chapters of this Code.

2. Stores moved across the customs border of the Union for their stay and use in the customs territory of the Union or their export from the customs territory of the Union and use outside the customs territory of the Union shall be subject to customs declaring and release in the order and under the conditions established in this Chapter, without being placed under customs procedures.

3. Foreign goods used as stores imported into the customs territory of the Union shall retain the status of foreign goods.

4. Union goods used as stores, exported out of the customs territory of the Union and re-imported into the customs territory of the Union, shall retain the status of Union goods subject to their identification by a customs authority.

If a customs authority is not able to identify goods imported into the customs territory of the Union as Union goods, such goods shall be considered as foreign goods.

5. The goods placed under the customs procedure for duty free trade can be declared and released as stores exported from the customs territory of

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the Union, if such goods are loaded on board of vessels or aircraft, and if it is stipulated by the legislation of the Member States - on trains, from duty-free shops located in checkpoints across the customs border of the Union, from which such vehicles leave the customs territory of the Union. Such goods, after their customs declaring and release as stores, shall retain the status of foreign goods.

6. Goods placed under the customs procedure for customs warehouse can be declared and released as stores required for normal operation and maintenance of vessels and exported from the customs territory of the Union. Such goods, after their customs declaring and release as stores, shall retain the status of foreign goods.

If the customs warehouse is not located in a checkpoint across the customs border of the Union, in which the vessel is located, the goods released as stores, for their transportation from such customs warehouse to the checkpoint across the customs border of the Union, in which the vessel is located, and where these goods will be loaded, shall be placed under the customs procedure for transit.

7. Stores are moved across the customs border of the Union without payment of customs duties, taxes and observance of trade remedies subject to use in accordance with Article 283 of this Code, as well as prohibitions and restrictions in accordance with Article 7 of this Code.

8. Declarants of stores can be a carrier, as well as persons referred to in indents second to fifth of subparagraph 1 of paragraph 1 of Article 83 of this Code, except for the case specified in the second indent of this paragraph.

A declarant of stores loaded on boards of vessels or aircraft from duty free shops, for their use as stores, exported from the customs territory of the

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Union, shall be the person who is the owner of the duty-free shop, where the goods are located at the time of customs declaring.

9. The Commission shall be entitled to determine quantitative norms of particular categories of goods used as stores, as well as criteria for particular categories of goods to be used as stores, depending on the type of transport used for goods transportation.

The provisions of this Chapter shall not apply to goods used as stores and moved across the customs border of the Union beyond the quantitative norms established by the Commission, and such goods shall be subject to placement under customs procedures in accordance with this Code.

10. Provisions of this Chapter shall not apply to goods which are in vehicles for personal use.

Article 282. Features of Performing Customs Operations in Respect of Stores

1. Customs operations related to customs declaring and release of stores when importing them into the customs territory of the Union shall be carried out at points of entry or places of completion of international transportation.

2. Customs operations related to customs declaring and release of stores when exporting them from the customs territory of the Union shall be performed in places of start of an international transportation or at points of exit.

Customs operations related to customs declaring and release of goods as stores placed under the customs procedure for customs warehouse shall be carried out in a customs authority within the area of which the warehouse is located.

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3. Customs declaring of stores located on the vehicle for international transportation (on board of a vessel, an aircraft, or a train), arriving in the customs territory of the Union and leaving such customs territory of the Union, can be carried out simultaneously with the customs declaring of the vehicle for international transportation using a declaration for vehicle.

Customs declaring of stores shall not be carried out if such stores are located on boards of aircraft arriving in the customs territory of the Union and leaving such territory on the same aircraft without unloading (transhipment) operations in respect of these stores and this aircraft.

4. Customs declaring of stores unloaded, transhipped, loaded on board of vessels, aircraft, or trains arriving in the customs territory of the Union or leaving such customs territory of the Union shall be carried out using a declaration for goods.

Under customs declaring of stores using a declaration for goods, transport (shipping), commercial and/or other documents that contain data necessary for release of goods can be used as such declaration for goods.

Data to be specified in a declaration for goods under customs declaring of the specified stores shall be determined by the Commission.

5. Customs declaring of goods placed under the customs procedure for customs warehouse and customs procedure for duty free trade as stores shall be carried out using a declaration for goods.

6. Customs operations in respect of stores shall be carried out in the same order regardless of the country of registration or nationality of vessels, aircrafts or trains.

7. The Commission shall be entitled to determine the features of customs declaring and performance of other customs operations in respect of stores.

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Article 283. Use of Stores in the Customs Territory of the Union

1. Stores intended for consumption and use by passengers and members of vessels' crews and/or stores necessary for normal operation and maintenance of these vessels can be consumed and used on these vessels during their stay in the customs territory of the Union, including during repair operations in docks, at a shipyard or ship repair plant, in the amount corresponding to the number of passengers, crew members and/or duration of stay.

2. When an aircraft is landing in one airport or multiple airports located in the customs territory of the Union, stores intended for normal operation and maintenance of these aircraft and stores intended for consumption and use by passengers and crew members while the aircraft are in landing points and during flights between them can be used while the aircraft are in landing points and during flights between them.

While the aircraft are in the customs territory of the Union, stores intended for distribution and sale to the passengers and crew members of the aircraft can be distributed and sold, provided that their distribution and sale are performed on board of these aircraft to passengers or crew members.

3. Stores intended for consumption and use by passengers and members of trains' crews and/or stores necessary for normal operation and maintenance of these trains can be consumed and used in these trains on their route or at intermediate stop points, or parking in the customs territory of the Union in the amount corresponding to the number of passengers of trains and train crew members, as well as the duration of the route.

Stores intended for distribution and sale to train passengers and crew members can be distributed and sold while the trains are in the customs

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territory of the Union, provided that their distribution and sale is carried out in these trains.

4. A carrier shall take necessary measures to use the stores in accordance with this Article while vessels, aircraft or trains are located within the customs territory of the Union. Upon decision of a customs authority, the place of stores storage can be sealed by attaching customs stamps and seals.

5. Stores that are on boards of vessels, aircraft or trains, with a permission of a customs authority, can be temporarily unloaded, transhipped to other vessels, aircraft or trains carrying out international transportation of goods, passengers and/or luggage, subject to the conditions provided for in this Chapter.

6. Stores unloaded in the customs territory of the Union from boards of vessels, aircraft or trains before their loading to the other vessels, aircraft or trains carrying out international transportation of goods, passengers and/or luggage, shall be subject to placement in the customs control zone, located in the region of the customs authority which issued the permission for their unloading, transhipment to other vessels, aircraft or trains carrying out international transportation of goods, passengers and/or luggage.

For stores unloaded in the customs territory of the Union from boards of vessels, aircraft or trains, it shall be allowed to perform operations necessary to prepare them for transhipment to other vessels, aircraft or trains carrying out international transportation of goods, passengers and/or luggage.

7. The legislation of the Member States may establish the order and conditions for the use of foreign goods placed under the customs procedure for duty free trade released as stores and exported from the customs territory of the Union by trains.

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8. The declarant of the goods referred to in paragraphs 5 and 6 of Article 281 of this Code, released as stores exported from the customs territory of the Union, shall ensure the loading of such goods on boards of aircraft and/or vessels in the same quantity and condition in which they were when they were released as stores, except for change in quantity and/or condition of the goods due to natural wear or wastage or due to a change in the natural properties of the goods under normal conditions of transportation and storage.

9. Foreign goods released as stores can be used in the customs territory of the Union for the purposes not covered by this Chapter, provided that they are placed under the customs procedures stipulated by this Code.

Article 284. Commencement and Desistance of the Obligation for Payment of Import Customs Duties, Taxes, Safeguard, Anti-Dumping and Countervailing Duties in Respect of Foreign Goods Declared (Released) as Stores, the Time Period for Their Payment, and Their Calculation

1. The obligation for payment of import customs duties, taxes, safeguard, anti-dumping and countervailing duties in respect of foreign goods declared as stores, shall commence for a declarant from the moment of registration of the declaration for goods by a customs authority.

2. The obligation for payment of import customs duties, taxes, safeguard, anti-dumping and countervailing duties in respect of foreign goods declared (released) as stores shall desist with the declarant upon occurrence of the following circumstances:

1) actual export of foreign goods released as stores from the customs territory of the Union;

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2) use of foreign goods released as stores in accordance with Article 283 of this Code;

3) placement of such goods under customs procedures in accordance with this Code;

4) fulfilment of the obligation for payment of import customs duties, taxes, safeguard, anti-dumping and countervailing duties and/or their recovery in the amounts calculated and payable in accordance with paragraph 5 of this Article;

5) recognition by the customs authority, in accordance with the legislation of the Member States on customs regulation, of the fact of the destruction and/or permanent loss of the foreign goods by accident or due to force majeure or the fact of permanent loss of these goods as a result of natural wastage at normal conditions of the transportation and/or storage, except when, in accordance with this Code in respect of such foreign goods, the time period for payment of import customs duties, taxes, safeguard, anti-dumping and countervailing duties occurred prior to such destruction or permanent loss;

6) refusal to release foreign goods declared as stores - in respect of the obligation for payment of import customs duties, taxes, safeguard, anti-dumping and countervailing duties, which commenced at the registration of the customs declaration;

7) revocation of a declaration for goods in accordance with Article 113 of this Code and/or cancellation of the release of the goods in accordance with paragraph 4 of Article 118 of this Code - in respect of the obligation for payment of import customs duties, taxes, safeguard, anti-dumping and countervailing duties, which commenced at the registration of the customs declaration;

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8) confiscation or turning of the goods into the property (income) of a Member State in accordance with the legislation of that Member State;

9) detention of the goods by the customs authority in accordance with Chapter 51 of this Code;

10) placement of the goods that were withdrawn or arrested during investigation into a reported crime, during the criminal proceedings, or administrative proceedings, and in respect of which the decision to return them was taken, in temporary storage or under one of the customs procedures, unless those goods were released earlier.

3. The obligation for payment of import customs duties, taxes, safeguard, anti-dumping, and countervailing duties shall commence upon occurrence of the circumstances specified in paragraph 4 of this Article.

4. Upon occurrence of the following circumstances, the time period for payment of import customs duties, taxes, safeguard, anti-dumping and countervailing duties in respect of foreign goods declared (released) as stores shall be:

1) in case of loss of foreign goods declared (released) as stores, except for their destruction and/or permanent loss by accident or due to force majeure or the fact of permanent loss of these goods as a result of natural wastage at normal conditions of transportation and/or storage - the day of such loss, and if this day is not established - the day of release of such goods as stores;

2) in case of use of such foreign goods in the customs territory of the Union for the purposes not covered by this Chapter - the first day of such use, and if this day is not established - the day of release of goods as stores.

5. Upon the occurrence of the events specified in paragraph 4 of this Article, import customs duties, taxes, safeguard, anti-dumping and

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countervailing duties shall be paid as if foreign goods released as stores were placed under the customs procedure for release for internal consumption without any tariff preferences and import customs duties exemptions, tax exemptions.

For the calculation of import customs duties, taxes, safeguard, anti-dumping and countervailing duties, rates of import customs duties, taxes, safeguard, anti-dumping and countervailing duties shall apply that are in effect on the day of the registration of the customs declaration, submitted for the release of the goods as stores, by a customs authority.

If the customs authority does not have accurate data on the goods (description, name, quantity, origin and/or customs value), the basis for calculating payable import customs duties, taxes, safeguard, anti-dumping and countervailing duties shall be determined on the basis of data available to the customs authority, while the goods shall be classified in view of paragraph 3 of Article 20 of this Code.

If the goods fall within the grouping of codes with less than 10 digits according to the Commodity Nomenclature of Foreign Economic Activity:

the largest rate of customs duties applicable to the goods of this grouping shall be used to calculate the import customs duties;

the largest rate of value added tax, the largest rate of excise (excise tax or excise fee) applicable to the goods of this grouping, in respect of which the largest rate of import customs duties was established, shall be used to calculate taxes;

the largest rate of safeguard, anti-dumping and countervailing duties applicable to the goods of this grouping, in view of the eighth indent of this paragraph, shall be used to calculate safeguard, anti-dumping and countervailing duties.

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Safeguard, anti-dumping and countervailing duties shall be calculated on the basis of origin of the goods proved in accordance with Chapter 4 of this Code and/or other data required to determine the said duties. If the origin of goods and/or other data required to determine the said duties is not confirmed, safeguard, anti-dumping and countervailing duties shall be calculated based on the largest rates of safeguard, anti-dumping and countervailing duties established in the Commodity Nomenclature of Foreign Economic Activity for the goods having the same code, provided that the goods were classified under a 10-digit code, or for the goods that fall within the grouping provided that codes of the goods in accordance with the Commodity Nomenclature of Foreign Economic Activity are identified at the level of the grouping with the number of digits less than 10.

When establishing later the accurate data on the goods, import customs duties, taxes, safeguard, anti-dumping and countervailing duties shall be calculated on the basis of that accurate data, and the amounts of import customs duties, taxes, safeguard, anti-dumping and countervailing duties paid or collected in excess shall be refunded (offset), or unpaid amounts shall be collected in accordance with Chapters 10 and 11, and Articles 76 and 77 of this Code.

6. In case of actual export of foreign goods released as stores from the customs territory of the Union, detention of such goods by customs authorities in accordance with Chapter 51 of this Code, or placement of such goods under customs procedures in accordance with this Code, after the obligation for payment of customs duties, taxes, safeguard, anti-dumping and countervailing duties is fulfilled or after their recovery (in part or in full), the amounts of customs duties, taxes, safeguard, anti-dumping and countervailing duties paid and/or collected in accordance with this Article

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shall be refunded (offset) in accordance with Chapter 10 and Article 76 of this Code.

Chapter 40
The Features of the Procedure and Conditions of Movement of International Postal Items and Goods therein across the Customs Border of the Union

Article 285. Features of Forwarding of Goods in International Postal Items

1. Forwarding of the following goods in international postal items shall not be allowed:

1) goods prohibited for forwarding in accordance with the acts of the Universal Postal Union;

2) goods that cannot be sent in international postal items, the list of which shall be determined by the Commission.

2. International postal items are released by a designated postal operator to their intended recipients subject to release of goods sent in international postal items and payment of customs duties, safeguard, anti-dumping and countervailing duties in respect of such goods in accordance with this Code.

3. The legislation of the Member States may establish that a designated postal operator, in the manner established in accordance with such legislation, provides a customs authority with information on personal identification documents of the natural person who is the recipient of the goods for personal use sent in international postal items.

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Article 286. Features of Performance of Customs Operations in Respect of International Postal Items and Goods Forwarded in International Postal Items

1. Upon arrival of international postal items in the customs territory of the Union or their departure from the customs territory of the Union, the data submitted by a carrier to a customs authority about sent international postal items shall be limited to the following data contained in the documents accompanying international postal items during their forwarding, as established by the acts of the Universal Postal Union:

1) names of places (institutions) of international mail exchange that are senders and recipients of international postal items;

2) gross weight of international postal items (in kilograms);

3) number of units of cargo.

2. Data on the goods inside of international postal items subject to prohibitions and restrictions shall be submitted by a carrier to a customs authority if the carrier has such information.

3. Aerogrammes, letters, post cards and postings for the blind shall be moved across the customs border of the Union with permission of a customs authority without customs declaring and placement under customs procedures.

4. Customs procedures in respect of goods sent in international postal items shall be carried out by customs authorities in places (offices) of international mail exchange or other locations established by the customs authority.

Places (offices) of international postal exchange shall be determined in accordance with the legislation of the Member States.

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Information about places (offices) of international mail exchange shall be sent by customs authorities to the Commission for the formation of a common list of places (offices) of international mail exchange and its publication on the official web-site of the Union.

5. Goods sent in international postal items which, in accordance with the established prohibitions and restrictions, cannot be imported into the customs territory of the Union, shall be immediately exported from the customs territory of the Union, unless otherwise stipulated in this Code, international treaties of the Member States with a third party and/or the legislation of the Member States.

Measures for export of the specified goods from the customs territory of the Union shall be taken by the designated postal operator of a Member State in the territory of which the place (office) of international mail exchange is located, unless other persons by international treaties of the Member States with a third party and/or in the legislation of the Member States.

6. In case of violation of prohibitions and restrictions identified in places (institutions) of international mail exchange, the customs authority shall take the decision on prohibition of import of the goods into the customs territory of the Union and notify the designated postal operator thereof.

7. If the goods referred to in the first indent of paragraph 5 of this Article cannot be exported from the customs territory of the Union immediately after a decision of the customs authority on prohibition of import of the goods into the customs territory of the Union is obtained, such goods shall be detained by the customs authorities in accordance with Chapter 51 of this Code.

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8. Under customs declaring of goods sent in international postal items, the documents provided for by the acts of the Universal Postal Union and accompanying international postal items can be used as a passenger customs declaration, and in the cases provided for in paragraph 9 of this Article and/or cases established in the legislation of the Member States in accordance with paragraph 10 of this Article - as a declaration for goods.

9. Documents provided for by the acts of the Universal Postal Union and accompanying international postal items can be used as a declaration for goods under customs declaring of goods sent in international postal items, in accordance with the customs procedure for release for internal consumption in the following cases:

1) no customs duties, taxes shall be payable in respect of such goods;

2) no prohibitions or restrictions are established in respect of such goods, and no trade remedies are used.

10. The legislation of the Member States can establish cases and conditions when documents provided for by the acts of the Universal Postal Union and accompanying international postal items can be used as a declaration for goods under customs declaring of goods sent in international postal items in accordance with the customs procedure for exportation as well as in accordance with the customs procedure for re-importation - goods exported from the customs territory of the Union in international postal items and not handed over to recipients.

11. When using documents stipulated by the acts of the Universal Postal Union and accompanying international postal items as a declaration for goods or a passenger customs declaration, such customs declaration shall not be accompanied by an electronic version thereof, unless otherwise established by the legislation of the Member State.

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The legislation of the Member States can establish that when using documents, stipulated by the acts of the Universal Postal Union and accompanying international postal items, as a declaration for goods or a passenger customs declaration, the information submitted electronically by the designated postal operator about sent goods containing information subject to indicating in the declaration for goods or passenger customs declaration can be used as an electronic version of such declaration for goods or a passenger customs declaration.

12. International postal items shall be subject to placement in temporary storage by the designated postal operator in the place (institution) of international mail exchange no later than 2 calendar days after the expiration of the customs procedure for transit in case when custom operations on customs declaring were not performed in respect of such goods sent in international postal items, or the release of such goods was refused.

13. Customs declaring and release of goods except for goods for personal use sent in international postal items, exported from the customs territory of the Union, shall be carried out prior to their transfer to designated postal operators for forwarding.

14. Goods sent in international postal items, imported into the customs territory of the Union, subject to be returned to the sender, shall be exported from such territory upon permission of a customs authority without customs declaring and placement under customs procedures.

To obtain the permission of a customs authority to export the goods referred to in the first indent of this paragraph from the customs territory of the Union, a designated postal operator shall provide to the customs authority the returned international postal item with the reason for return specified on

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its packaging, and documents provided for by the acts of the Universal Postal Union and accompanying such international postal item.

15. Goods for personal use sent in international postal items exported from the customs territory of the Union and not handed over to the recipient shall be imported into the customs territory of the Union with a permission of a customs authority without customs declaring subject to preserving the integrity of the packaging in which the goods were exported from the customs territory of the Union.

To obtain the permission of a customs authority to import the goods referred to in the first indent of this paragraph into the customs territory of the Union, a designated postal operator shall provide the customs authority the returned international postal item with the reason for return specified on its packaging, and documents provided for by the acts of the Universal Postal Union and accompanying such international postal item.

16. Empty postal containers shall be moved across the customs border of the Union in accordance with the permission of the customs authority without customs declaring and placement under customs procedures.

To obtain the permission of a customs authority to move empty postal containers across the customs border of the Union, the designated postal operator shall present to the customs authorities the documents provided for by the acts of the Universal Postal Union and accompanying empty postal containers.

17. In case of refusal to release goods for personal use sent in international postal item due to identified facts of mismatch of data on the goods specified in the documents provided for by the acts of the Universal Postal Union, accompanying international postal items and used as a passenger customs declaration and actually sent goods, unless such mismatch

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resulted in non-application of prohibitions and restrictions in respect of actually sent goods, such international postal items shall be returned to the sender in accordance with the procedure established in paragraph 14 of this Article, if in respect of such goods no declaration for goods or passenger customs declaration was submitted.

18. Permission of a customs authority on the movement of goods referred to in paragraphs 14 to 17 of this Article across the customs border of the Union shall be carried out by the customs authority putting the respective notices on the documents referred to in paragraphs 14 to 16 of this Article.

Article 287. Features of Application of the Customs Procedure for Transit to International Postal Items

1. The customs procedure for transit shall be used in respect of:

1) international postal items imported into the customs territory of the Union:

during their transportation from the point of entry to the place (institution) of international mail exchange or the point of exit;

for their transportation between places (institutions) of international mail exchange;

2) international postal items exported from the customs territory of the Union and containing goods placed under the customs procedure for re-exportation, or goods referred to in paragraph 5 of Article 286 of this Code, during their transportation from the place (institution) of international mail exchange to the point of exit.

2. International postal items shall be placed under the customs procedure for transit in accordance with Chapter 22 of this Code, taking into account the features stipulated by this Article.

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3. When placing international postal items under the customs procedure for transit, the list of documents including documents provided for by the acts of the Universal Postal Union and accompanying international postal items, used as the transit declaration, shall be determined by the Commission.

When the documents stipulated by the acts of the Universal Postal Union and accompanying international postal items are used as a transit declaration, submission of such transit declaration shall not be accompanied by its electronic version.

4. When international postal items are placed under the customs procedure for transit, the amount of guarantee for the fulfilment of obligation for payment of import duties, taxes shall be determined as the sum of customs duties, taxes, calculated at the fixed rate of 4 euro per 1 kilogram of gross weight of international postal items. Whereas the gross weight of such international postal items shall not include the weight of particular types of written correspondence (aerogrammes, postcards, letters and postings for the blind).

5. When international postal items are placed under the customs procedure for transit, the obligation for payment of import customs duties, taxes shall not be provided in the following cases:

1) the declarant is as designated postal operator;

2) international postal items are subject to delivery to the place (institution) of international mail exchange.

6. In the case provided for in subparagraph 2 of paragraph 5 of this Article, the designated postal operator of the Member State in the territory of which the place (institution) of international mail exchange is located, which is the place of delivery, shall bear joint obligation for payment of import customs duties, taxes in respect of international postal items with the

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declarant of international postal items placed under the customs procedure for transit.

7. Upon occurrence of the event referred to in paragraph 5 of Article 153 of this Code, import customs duties, taxes shall be payable in the amount established by paragraph 4 of this Article for the calculation of the guarantee for the fulfilment of obligation for payment of import customs duties, taxes. Whereas the gross weight of such international postal items shall not include the weight of particular types of written correspondence (aerogrammes, postcards, letters and postings for the blind).

Article 288. Commencement and Desistance of the Obligation for Payment of Import Customs Duties, Taxes with the Designated Postal Operator in Respect of International Postal Items, when they are Placed in the Customs Control Zone of Places (Institutions) of International Mail Exchange, the Time Period for their Payment, and their Calculation

1. The obligation for payment of import customs duties, taxes in respect of international postal items shall commence with the designated postal operator from the moment of placement of international postal items in the customs control zone of the place (institution) of international mail exchange.

2. The obligation for payment of import customs duties, taxes in respect of international postal items shall desist with the designated postal operator upon occurrence of the following circumstances:

1) delivery of goods sent in international postal items to their recipient in connection with the release of goods sent in international postal items;

2) return of goods sent in international postal items to their sender in accordance with paragraph 14 or paragraph 17 of Article 286 of this Code;

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3) fulfilment of the obligation for payment of export customs duties, taxes and/or their recovery in the amounts calculated and payable in accordance with paragraph 5 of this Article;

4) recognition by the customs authority, in accordance with the customs legislation of the Member States, of the fact of destruction and/or permanent loss of international postal items by accident or due to force majeure or the fact of permanent loss of these international postal items as a result of natural wastage at normal conditions of the transportation and/or storage, except when, in accordance with this Code, in respect of such international postal items, the term of payment of import customs duties, taxes occurred prior to such destruction or permanent loss;

5) confiscation or turning of goods sent in international postal items into the property (income) of the Member State in accordance with the legislation of this Member State;

6) detention of goods sent in international postal items by a customs authority in accordance with Chapter 51 of this Code;

7) placement for temporary storage or placement under one of customs procedures of goods sent in international postal items, that were seized or arrested during an inspection of a report of a crime, during criminal proceedings or administrative proceedings (an administrative process), and in whose respect a decision to return them was taken, unless those goods were released earlier.

3. The obligation for payment of import customs duties, taxes shall commence upon occurrence of the circumstances specified in paragraph 4 of this Article.

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4. Upon occurrence of the following circumstances, the time period of payment of import customs duties, taxes in respect of international postal items shall be:

1) in case of loss of international postal items, except for destruction and/or permanent loss by accident or due to force majeure or the fact of permanent loss as a result of natural wastage at normal conditions of transportation and/or storage - the day of the loss of the international postal items, and if this day is not established - the day of discovery of such loss;

2) in case of delivery of international postal items to the recipient prior to the release of goods sent in international postal items by a customs authority - the day of their delivery to the recipient, and if such day is not established - the day of the discovery of such return.

5. Upon occurrence of the circumstances referred to in paragraph 4 of this Article, import customs duties, taxes shall be payable in the amount established by paragraph 4 of Article 287 of this Code for calculating of the guarantee for the fulfilment of obligation for payment of import customs duties, taxes. Whereas the gross weight of such international postal items shall not include the weight of particular types of written correspondence (aerogrammes, postcards, letters and postings for the blind).

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Chapter 41
The Procedure and Conditions of Movement of Goods Across the Customs Border of the Union by Pipeline Transport or Electric Power Transmission Lines

Article 289. General Provisions on the Procedure and Conditions of Movement of Goods across the Customs Border of the Union by Pipeline Transport or Electric Power Transmission Lines

This Chapter defines features of the procedure and conditions for the movement of goods moved by pipeline transport or power transmission lines across the customs border of the Union, the features of the procedure of performance of customs operations related to customs declaring and release of such goods, application of the customs procedure for transit in respect of goods moved by pipeline transport.

Article 290. Features of Import into the Customs Territory of the Union, Export from the Customs Territory of the Union and Customs Declaring of Goods Moved by Pipeline Transport

1. Import into the customs territory of the Union of goods moved by pipeline transport shall be allowed after placing them under customs procedures referred to in this Code, or if it is stipulated by the legislation of the Member States on customs regulation - after their customs declaring in accordance with the customs procedure.

2. Export of goods moved by pipeline transport from the customs territory of the Union shall be allowed after placing them under the customs procedures referred to in this Code.

3. When submitting a customs declaration, presentation of goods moved by pipeline transport to the customs authority shall not be required.

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4. For import of goods moved by pipeline transport into the customs territory of the Union or their export from the customs territory of the Union, mixing of goods shall be allowed, as well as changing the quantity and condition (quality) of the goods due to technological features of the transportation and specific characteristics of the goods in accordance with acting technical regulations and standards of the Member States.

5. The quantity and/or quality of goods moved by pipeline transport shall be determined based on readings of meters for the goods moved by pipeline transport specified in paragraphs 1 and 2 of Article 292 of this Code, and in their absence - on readings of other tools and measurement methods for the amounts of such goods, if the use of such tools and measurement methods is provided for in accordance with the legislation of the Member States, as well as on the basis of documents about the goods actually delivered under relevant contracts, acceptance certificate for goods moved by pipeline transport, quality certificates of such goods and other documents, confirming target-focused distribution of volumes produced, delivered and consumed in respect of goods moved by pipeline transport, for the accounting period determined in accordance with the legislation of the of the Member States.

6. Features of customs declaring of goods moved by pipeline transport shall be defined in accordance with paragraph 8 of Article 104 of this Code.

7. Transhipment, within the customs territory of the Union, of foreign goods moved by pipeline transport, and, if it is established by the legislation of the Member States, of Union goods under customs control moved by pipeline transport, from pipeline transport to other means of transport or from other means of transport to pipeline transport shall be allowed with a

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permission of a customs authority, in the area of which such cargo operation is carried out.

8. The order of interaction of customs authorities of the Member States to exchange information on goods moved by pipeline transport, including on multimodal transportation using pipeline transport in case of movement of such goods through the territories of several Member States, shall be defined by the Commission.

9. The legislation of the Member States may establish features of performance of customs operations and conduction of customs control in respect of goods moved by pipeline transport, as well as making notices on the documents referred to in paragraph 4 of this Article by customs authorities.

Article 291. Features of Import into the Customs Territory of the Union, Export from the Customs Territory of the Union, and Customs Declaring of Goods Transported by Power Transmission Lines

1. Import and export of goods transported by power transmission lines (hereinafter in this Article referred to as electrical power) into/from the customs territory of the Union shall be allowed prior to the submission of a customs declaration to a customs authority.

2. Customs declaration for placing electrical power under the customs procedure for release for internal consumption or export shall be submitted not later than on the last day of the calendar month following each calendar month of its actual supply, unless otherwise established by the legislation of the Member States on customs regulation.

3. When submitting a customs declaration, presentation of electrical power to a customs authority shall not be required.

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4. Customs declaring applies to the amount of electrical power actually imported into the customs territory of the Union or exported from the customs territory of the Union.

The amount of electrical power shall be determined on the basis of the readings of electrical energy meters that are installed in technologically feasible places and meter electrical power, acts of actual supply of electrical power under relevant contracts, acceptance certificates, and other documents certifying actual supply of electrical power, the balance of supply of electrical power (algebraic sum of electrical power flows in opposite directions on all operational interstate transmission lines of all voltage classes) for each calendar month, unless another procedure for determining the amount of electrical power is established by the legislation of the Member States.

If it is stipulated in agreements on the organisation of power accounting, concluded between organisations responsible for operation of interstate power transmission lines and/or accounting of goods transported by interstate power transmission lines, the calculated balance of supply shall be adjusted by the value of available losses of electrical power during transmission, established in accordance with such agreements.

5. Features of customs declaring of unplanned (technological) balance of supply of electrical power resulting from parallel work of power systems shall be established by the legislation of the Member States on customs regulation.

6. Electrical power with the status of the Union goods, for its transfer from one part of the customs territory of the Union to another part of the customs territory of the Union through the territory of a state that is a non-

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Member State of the Union, shall not be placed under the customs procedure for transit.

7. When transferring electrical power with the status of the Union goods through the territory of a state which is not a Member State of the Union, the sender (senders) or the carrier (carriers) of the Member State from the territory of which the supply begins, and the recipient (recipients) or the carrier (carriers) of the Member State in the territory of which the supply ends, shall provide - until the last day of the calendar month following the calendar month of the supply of goods, or before the expiry of the time period established by the legislation of the Member States on customs regulation - an authorised customs authority (customs authorities) of the Member State in the territory of which the sender (senders), recipient (recipients) or the carrier (carriers) is (are) registered, with a statement indicating the following data:

1) names of the sender and the recipient of electrical power transferred by power transmission lines;

2) number and date of the contract, on the basis of which the electric power is transmitted (if available);

3) period of transmission of electrical power;

4) the amount of transmitted electrical power;

5) names of places where electrical power meters are installed, and/or names of interstate power transmission lines used for power transmission.

8. The legislation of the Member States may establish that the statement specified in paragraph 7 of this Article shall not be submitted for transmission of electrical power with the status of the Union goods through the territory of a non-Member State of the Union.

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9. Electrical power transmitted via power transmission lines, with the status of the Union goods, through the territory of a state which is a non-Member State of the Union, shall retain the status of the Union goods.

10. For transmission of electrical power through the customs territory of the Union, the carrier (carriers) of the Member State in the territory of which such goods are transferred shall provide, until the last day of the calendar month following the calendar month of electrical power transmission, or before the expiry of the period established by the legislation of the Member States on customs regulation, the customs authority (authorities) of the Member State in the territory of which the carrier (carriers) is (are) registered with data on the amount of transmitted electrical power for the accounting period, and other data determined by the legislation of the Member States.

11. The order of interaction of customs authorities of the Member States to exchange information on goods transported by power lines, in case of transfer of such goods across several Member States, shall be determined by the Commission.

12. The legislation of the Member States may establish features of performance of customs operations and conduction of customs control in respect of goods transported by power transmission lines, as well as putting by the customs authorities of marks on the documents referred to in paragraph 4 of this Article.

Article 292. Use of Readings of Metering Devices for Goods Moved by Pipeline Transport or Power Transmission Lines

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1. Under customs declaring of the goods, moved by pipeline transport and exported from the customs territory of the Union, the indices of the metering devices shall be used, which are located in the territory of:

1) the Member State, which is a country of dispatch of these goods;

2) the neighbouring state – subject to the availability of the international treaties of the Member State with a third party, which is a neighbouring state, which stipulate the procedure of access of the officials of the customs authorities to these metering devices;

3) the neighbouring and/or other states in the locations established in accordance with the terms of the transaction, on the basis of which such goods shall be exported from the customs territory of the Union, if it is stipulated by the legislation of the Member States.

2. Under customs declaring of the goods, moved by pipeline transport and imported into the customs territory of the Union, the indices of the metering devices shall be used, which are located in the territory of:

1) the Member State, which is a country of destination of these goods;

2) the neighbouring state – subject to the availability of the international treaties of the Member State with a third party, which is a neighbouring state, which stipulate the procedure of access of the officials of the customs authorities to these metering devices;

3) the neighbouring and/or other states in the locations established in accordance with the terms of the transaction, on the basis of which such goods are imported into the customs territory of the Union, if it is stipulated by the legislation of the Member States.

3. Under customs declaring of the electric energy exported from the customs territory of the Union the indices of the metering devices shall be used, which are located in the territory of:

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1) a Member State, which is a country of dispatch of this electric energy;

2) the neighbouring state – subject to the availability of the international treaties of the Member State with a third party, which is a neighbouring state, which stipulate the procedure of access of the officials of the customs authorities to these metering devices;

3) neighbouring and/or other states in the locations established in accordance with the terms of the agreements on the organisation of metering the flows of the electric energy, concluded between the organisations, responsible for the operation of the interstate power transmission lines and/or the accounting of the goods moved via the interstate transmission lines, if it is stipulated by the legislation of the Member States.

4. Under customs declaring of the electric energy imported into the customs territory of the Union the indices of the metering devices shall be used, which are located in the territory of:

1) the Member State, which is a country of destination of this electric energy;

2) the neighbouring state – subject to the availability of the international treaties of the Member State with a third party, which is a neighbouring state, which stipulate the procedure of access of the officials of the customs authorities to these metering devices;

3) neighbouring and/or other states in the locations established in accordance with the terms of the agreements on the organisation of metering the flows of the electric energy, concluded between the organisations, responsible for the operation of the interstate power transmission lines and/or the accounting of the goods moved via the interstate transmission lines, if it is stipulated by the legislation of the Member States.

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5. The legislation of the Member States may stipulate a list of locations of metering devices of the goods moved by pipeline transport or via the power transmission lines, indicated in paragraphs 1 to 4 of this Article, whose indices shall be used under customs declaring of the goods.

6. In case of the defect of the metering devices of the goods, moved by pipeline transport or via the power transmission lines, for the purposes of the customs declaring and conduction of customs control the data of the carrier on the actual amount of the moved goods shall be used.

7. In order to prevent unauthorised access and the change of the information in the indices of the metering devices of the goods in the customs territory of the Union, moved by pipeline transport or via the power transmission lines, the customs authorities shall impose the means of identification on such devices.

The owner of the site, where the metering devices of the goods, moved by pipeline transport or via the power transmission lines, have been installed, or his authorised representative must ensure an access to such metering devices of the authorised persons of the customs authorities of the Member State, on whose territory such metering devices are located, to conduct the customs control and to impose (remove) the means of identification.

8. The owner of the site, where the metering devices of the goods, moved by pipeline transport or via the power transmission lines, are located or his authorised representative shall submit to the customs authority the information on the applied method and/or the metering procedure (measurement) of the goods, moved by pipeline transport or via the power transmission lines, in the following cases:

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1) upon the request of the customs authority in the region of the activity of which there is the place of the installation of the metering devices of such goods;

2) at the change of the applied method and/or the metering procedure (measurement) of the goods, moved by pipeline transport or via the power transmission lines.

9. The information indicated in paragraph 8 of this Article shall be presented not later than 15 business days from the day, following the day of the receipt of the request from the customs authority or the change of the applied method and/or the metering procedure (measurement) of the goods, moved by pipeline transport or via the power transmission lines.

10. Imposing (removing) the means of identification shall be carried out by the customs authorities of the Member State, on whose territory the metering devices of the goods, moved by pipeline transport or via the power transmission lines, are located in the presence of the owner of the site or his authorised representatives.

According to the results of imposing (removing) the means of identification an act shall be drawn in the form established by the customs legislation of the Member State in whose territory these metering devices are located.

11. In case of conducting the planned works on the current maintenance or overhaul of the equipment, connected with dismantling and/or violating the integrity of the imposed means of identification, the owner of the site, where the metering devices of the goods, moved by pipeline transport or via the power transmission lines, have been installed or his authorised representative shall inform thereof the customs authority, in the region of the activity of which the place of the installation of the metering devices of such

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goods is located, at least 3 business days before the commencement of the indicated works with the indication of the date and duration of their conduction.

In case of the occurrence of a threat of the disorder of the system of metering the quantity and quality of the goods or of the emergency and fire hazardous situations, the owner of the site, where the metering devices of the goods, moved by pipeline transport or via the power transmission lines have been installed, or his authorised representative shall inform the customs authority, in the region of the activity of which the place of the installation of the metering devices of such goods is located, on carrying out the works on the prevention or elimination of such a threat with the subsequent notification on the reasons, which have led to the violation of the imposed means of identification.

Article 293. The Identification of the Goods Moved by Pipeline Transport or Power Transmission Lines

The identification of the goods, moved by pipeline transport or power transmission lines shall not be carried out, what shall not prevent the customs authority to define for the customs purposes the quantity, quality and other characteristics of the goods, using the data, contained in the documents, the meters readings and the indices of other metering devices.

Article 294. The Features of the Application of the Customs Procedure for Transit in Respect of the Goods Moved by Pipeline Transport

1. For the purposes of the application of this Article, the terms, used in it, mean the following:

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“the place of import” is the place of the installation of the metering devices of the goods, moved by pipeline transport, whose indices shall be used to determine the quantity of the goods, imported to the customs territory of the Union by pipeline transport;

"the place of export" is the place of the installation of the metering devices of the goods, moved by pipeline transport across the customs border of the Union, whose indices shall be used to determine the quantity of the goods, exported from the customs territory of the Union by pipeline transport;

“the place of destination” is the place of the installation of the metering devices of the goods, moved by pipeline transport, which is located in the Member State, on whose territory the movement of such goods shall be completed, whose indices shall be used to determine the quantity (total amount) of the goods, and prior to the installation of such devices in the territory of the Member State, on whose territory the movement of the goods shall be completed – the place of the installation of the metering devices of the goods, which is located in the territory of another Member State and which is the last one on the route of such goods;

“the place of dispatch” is the place of the installation of the metering devices of the goods, moved by pipeline transport, which is located in the Member State, from whose territory the dispatch of such goods shall start, the indices of which shall be used to determine the quantity (total amount) of the goods, and prior to the installation of such devices in the territory of the Member State, from whose territory the movement of the goods shall start – the place of the installation of the metering devices of the goods, which is located in the territory of another Member State and which is the first one on the route of such goods.

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2. The goods, moved by pipeline transport, except for the goods indicated in paragraph 3 of this Article, shall be placed under the customs procedure for transit:

1) for their transportation (shipment) through the customs territory of the Union in the following cases:

the foreign goods, moved by pipeline transport, shall be transported (shipped) from the place of import to the place of export;

the foreign goods, moved by pipeline transport, shall be transported (shipped) from the place of import to the place of destination;

the foreign goods, moved by pipeline transport, and the Union goods, moved by pipeline transport, placed under the customs procedure for exportation, in cases established by the Commission in accordance with the second indent of subparagraph 1 of paragraph 2 of Article 142 of this Code shall be transported (shipped) from the place of dispatch to the place of export;

the foreign goods, moved by pipeline transport, shall be transported (shipped) from the place of dispatch to the place of destination;

2) for their transportation (shipment) through the territories of the States, which are non-Member States of the Union, if the Union goods moved by pipeline transport, shall be transported (shipped) from the place of export to the place of import.

3. For the transportation (shipment) through the customs territory of the Union the goods moved by pipeline transport shall not be placed under the customs procedure for transit in case if, prior to the commencement of such transportation (shipment) these goods have been placed under the customs procedure for release for internal consumption, the customs procedure for processing within the customs territory, the customs procedure for processing

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for internal consumption, the customs procedure for temporary admission or the customs procedure for re-importation.

The customs procedure for transit shall not be applied for transportation (shipment) within the customs territory of the Union of the natural gas, which has been placed under the customs procedure for exportation, previously exported from the customs territory of the Union in accordance with the customs procedure for temporary exportation, if such transportation (shipment) is due to the technological features of the transportation (shipment) of the natural gas by pipeline transport.

4. The declarant shall provide the accurate data on the goods, moved by pipeline transport, actually transported (shipped) in accordance with the customs procedure for transit, for each calendar month of the delivery during the time period established by the customs legislation of the Member State, on whose territory the goods have been placed under the customs procedure for transit.

5. The application of the customs procedure for transit of the goods, moved by pipeline transport, shall be completed:

1) in respect of the foreign goods, transported (shipped) from the place of import or the place of dispatch to the place of export, as well as the Union goods, placed under the customs procedure for exportation, in cases established by the Commission in accordance with the second indent of subparagraph 1 of paragraph 2 of Article 142 of this Code , transported (shipped) from the place of dispatch to the place of export, – after the export of the goods from the customs territory of the Union by making by the customs authority the notices on the expiration of the customs procedure for transit on the customs declaration, submitted in accordance with the features of the customs declaring established by the legislation of the Member States

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on customs regulation in accordance with paragraph 8 of Article 104 of this Code;

2) in respect of the foreign goods transported (shipped) from the place of dispatch or the place of import to the place of destination, – by placing the goods in the place of destination under the customs procedures applicable in respect of the foreign goods, within the period established for the submission to the customs authority of the accurate data on the actually transported (shipped) goods in accordance with paragraph 4 of this Article, or by putting the notices by the customs authority on the expiration of the customs procedure for transit on the customs declaration, submitted in accordance with the features of the customs declaring established by the legislation of the Member States on customs regulation in accordance with paragraph 8 of Article 104 of this Code;

3) in respect of the Union goods, transported (shipped) from the place of export to the place of import, – after the import of the goods into the customs territory of the Union and making by the customs authority the notices on the expiration of the customs procedure for transit on the customs declaration, submitted in accordance with the features of the customs declaring established by the legislation of the Member States on customs regulation in accordance with paragraph 8 of Article 104 of this Code.

6. It shall be allowed to change the specific characteristics of the goods, moved by pipeline transport, which have been placed under the customs procedure for transit, which are transported (shipped) through the customs territory of the Union, due to the technological features of the transportation (shipment) in accordance with the technical regulations and standards, which are in force in the Member States.

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7. During transportation (shipment) of the goods, moved by pipeline transport, according to the customs procedure for transit the provisions of Articles 144, 145, 147, paragraphs 1 and 2 of Article 148, Articles 151 to 153, 304 to 306, 309, 343, 344 and 364 of this Code shall not be applied.

8. The application of the customs procedure for transit in respect of the foreign goods, moved by pipeline transport, which are transported (shipped) through the territories of several Member States, shall be stipulated in accordance with an international treaty within the Union, and prior to the adoption of such international treaty, by the legislation of the Member States.

Article 295. Commencement and Desistance of the Obligations for Payment of Customs Duties, Taxes, Safeguard, Anti-Dumping and Countervailing Duties in Respect of the Goods, Moved by Pipeline Transport, which Shall Be Placed (Have Been Placed) under the Customs Procedure for Transit, the Time Period for their Payment and their Calculation

1. The obligation for payment of import customs duties, taxes, safeguard, anti-dumping and countervailing duties in respect of the foreign goods moved by pipeline transport, which shall be placed (have been placed) under the customs procedure for transit shall commence with the declarant from the moment of the registration by the customs authority of the transit declaration.

2. The obligation for payment of import customs duties, taxes, safeguard, anti-dumping and countervailing duties in respect of the foreign goods, moved by pipeline transport, which shall be placed (have been placed) under the customs procedure for transit, shall desist under the occurrence of the following circumstances:

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1) the expiration of the customs procedure for transit in accordance with subparagraphs 1 and 2 of paragraph 5 of Article 294 of this Code;

2) the fulfilment of the obligation for payment of import customs duties, taxes, safeguard, anti-dumping and countervailing duties and/or their recovery in the amounts, calculated and payable in accordance with paragraph 4 of this Article;

3) the recognition by the customs authority in accordance with the legislation of the Member States on customs regulation of the fact of the destruction and/or permanent loss of the foreign goods by accident or due to force majeure, or the fact of permanent loss of these goods as a result of natural wastage at normal conditions of the transportation (shipment) and/or the storage, except for the cases, when prior to such destruction or permanent loss, in accordance with the this Code in respect of these foreign goods the period of payment of import customs duties, taxes, safeguard, anti-dumping and countervailing duties has become due;

4) the refusal to release the goods in accordance with the customs procedure for transit – in respect of the obligation for payment of import customs duties, taxes, safeguard, anti-dumping and countervailing duties, which commenced at the registration of the transit declaration;

5) revocation of the transit declaration in accordance with Article 113 of this Code and/or the cancellation of the release of the goods in accordance with paragraph 4 of Article 118 of this Code - in respect of the obligation for payment of import customs duties, taxes, safeguard, anti-dumping and countervailing duties, which commenced at the registration of the transit declaration;

3. The obligation for payment of import customs duties, taxes, safeguard, anti-dumping and countervailing duties shall be enforceable in

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case of non-expiration of the customs procedure for transit in respect of the foreign goods in accordance with subparagraphs 1 and 2 of paragraph 5 of Article 294 of this Code.

Upon the occurrence of the indicated circumstance the time period for the payment of customs duties, taxes, safeguard, anti-dumping and countervailing duties shall be the date of placing the foreign goods under the customs procedure for transit.

4. Upon the occurrence of the circumstance specified in paragraph 3 of this Article, import customs duties, taxes, safeguard, anti-dumping and countervailing duties shall be paid, as if the foreign goods, moved by pipeline transport, which have been placed under the customs procedure for transit, were placed under the customs procedure for the release for internal consumption without the application of the tariff preferences and import customs duties exemptions, tax exemptions.

For the calculation of the customs duties, taxes, safeguard, anti-dumping and countervailing duties rates of import customs duties, taxes, safeguard, anti-dumping and countervailing duties, shall apply that are in effect on the day of the registration of the transit declaration by the customs authority.

5. In case of the placement of the goods, which have been placed under the customs procedure for transit, under the customs procedures in accordance with paragraph 7 of Article 129 of this Code or the detention of such goods by the customs authorities in accordance with Chapter 51 of this Code after the fulfilment of obligation for payment of customs duties, taxes, safeguard, anti-dumping and countervailing duties and/or their recovery (fully or partially), the amounts of the customs duties, taxes, safeguard, anti-dumping and countervailing duties, paid and/or recovered in accordance with

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this Article, shall be refunded (offset), in accordance with Chapter 10 and Article 76 of this Code.

6. The obligation for payment of export customs duties in respect of the foreign goods moved by pipeline transport, which shall be placed (have been placed) under the customs procedure for transit, which are transported (shipped) through the territories of the States, which are non-Member States of the Union shall commence from the moment of the registration of the transit declaration by the customs authority.

7. The obligation for payment of export customs duties in respect of the Union goods, specified in paragraph 6 of this Article, shall desist with the declarant upon the occurrence of the following circumstances:

1) the expiration of the customs procedure for transit in accordance with subparagraphs 1 and 3 of paragraph 5 of Article 294 of this Code;

2) the fulfilment of the obligation for payment of export customs duties and/or their recovery in the amounts, calculated and payable in accordance with paragraph 9 of this Article;

3) the refusal to release the goods in accordance with the customs procedure for transit – in respect of the obligation for payment of export customs duties, which commenced at the registration of the transit declaration;

4) revocation of the transit declaration in accordance with Article 113 of this Code and/or the cancellation of the release of the goods in accordance with paragraph 4 of Article 118 of this Code - in respect of the obligation for payment of export customs duties, which commenced at the registration of the transit declaration;

8. The obligation for payment of export customs duties shall be enforceable in case of non-expiration of the customs procedure for transit in

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respect of the Union goods in accordance with subparagraphs 1 and 3 of paragraph 5 of Article 294 of this Code.

Upon the occurrence of the indicated circumstance the time period for the payment of customs duties shall be the date of placing the Union goods under the customs procedure for transit.

9. Upon the occurrence of the circumstance specified in paragraph 8 of this Article, export customs duties shall be paid, as if the Union goods, moved by pipeline transport, which have been placed under the customs procedure for transit, being transported (shipped) through the territories of the States, which are non-Member States of the Union, were placed under the customs procedure for exportation without application of export customs duties exemptions.

For the calculation of export customs duties rates of export customs duties shall apply that are in effect on the day of the registration of the transit declaration by the customs authority.

Chapter 42
The Features of the Procedure and Conditions of Moving the Goods across the Customs Border of the Union by Particular Categories of Persons, the Diplomatic Mail and Consular Valise

Article 296. General Provisions on the Features of the Procedure and Conditions of the Movement of the Goods across the Customs Border of the Union by Particular Categories of Persons

1. Moving across the customs border of the Union the goods, intended for the official use by diplomatic missions and consular posts, the representations of the states at the international organisations, the international organisations or their representations, enjoying privileges and/or

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immunities in accordance with the international treaties of the Member States with a third party and the international treaties between the Member States, other organisations or their representations, located in the customs territory of the Union, as well as the goods for personal use by particular categories of natural persons, enjoying privileges and/or immunities in accordance with the international treaties of the Member States with a third party and the international treaties between the Member States, shall be carried out in accordance with the procedure and conditions established by this Code, subject to the provisions of this Chapter.

2. The goods for personal use by the staff (employees, officials) of the international organisations or their representations, the staff of the representations of the states at the international organisations, the staff of other organisations or their representations, located in the customs territory of the Union, and by the members of their families, shall be moved across the customs border of the Union in accordance with this Code, taking into account the scope of privileges and/or immunities, granted to such natural persons by the international treaties of the Member States with a third party or the international treaties between the Member States.

Article 297. Placing the Goods, Intended for the Official Use by the Diplomatic Missions and Consular Posts, the International Organisations or their Representations, the Representations of the States at the International Organisations, Other Organisations or their Representations, Located in the Territory of the Union under Customs Procedures

1. The goods, intended for the official use by the diplomatic missions and consular posts, located in the customs territory of the Union, movable across the customs border of the Union, shall be placed under a special

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customs procedure in accordance with Chapter 36 of this Code or under other customs procedures, stipulated by this Code, subject to the provisions of this Article.

2. The goods, intended for the official use by the representations of the States at the international organisations, the international organisations or their representations, located in the customs territory of the Union, in whose respect exemption from payment of customs duties and taxes is stipulated in accordance with the international treaties of the Member States with the third party and the international treaties between the Member States, other organisations or their representations, located in the territory of the Member State, in whose respect exemption from payment of customs duties and taxes is stipulated in accordance with the international treaties of this Member State, shall be placed under a special customs procedure in accordance with Chapter 36 of this Code or under other customs procedures stipulated by this Code, subject to the provisions of this Article.

3. When placing the goods, specified in paragraphs 1 and 2 of this Article, under the customs procedures, other than a special customs procedure, the diplomatic missions and consular posts, the international organisations or their representations, the representations of the states at the international organisations, other organisations or their representations, located in the customs territory of the Union, shall have the right to use the customs duties exemptions stipulated in accordance with the Union Treaty, and/or tax exemptions established by the legislation of the Member States.

4. The declarants of the goods, specified in paragraphs 1 and 2 of this Article, which shall be placed under the customs procedures, stipulated by this Code, except for the customs procedure for transit, shall be the persons specified in subparagraph 3 of paragraph 1 of Article 83 of this Code.

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Article 298. The Conditions for Movement of Goods across the Customs Border of the Union by Heads of the Diplomatic Missions, the Consular Posts, the Members of Diplomatic Staff of Diplomatic Missions, the Consular Officers of Consular Posts, as well as by the Members of their Families

1. Heads of the diplomatic missions, the members of diplomatic staff of diplomatic missions, if they do not live permanently in the Member State, which is a state of residence, and who are not the citizens of such Member State, as well as the members of their families, living together with them, if they are not the citizens of the Member State, which is a state of residence, shall have the right:

1) to import to the customs territory of the Union with exemption from payment of customs duties and taxes:

vehicles for personal use for the period of the benefits, granted to such natural persons in the state of residence, confirmed in accordance with the legislation of this state;

other goods for personal use, including the goods for the initial acquisition;

2) to export from the customs territory of the Union the goods for personal use without paying the customs duties.

2. Heads of the consular posts and other consular officers of consular posts, the members of their families, who live with them, if these persons do not live permanently in the Member State, other than the state of residence and are not the citizens of such Member State, shall have the right:

1) to import to the customs territory of the Union with exemption from payment of customs duties and taxes:

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vehicles for personal use for the period of the benefits, granted to such persons in the state of residence, confirmed in accordance with the legislation of this state;

other goods for personal use, including the goods for the initial acquisition;

2) to export from the customs territory of the Union the goods for personal use without paying the customs duties.

3. The provisions of paragraph 2 of this Article shall not be applied, when the goods are moved across the customs border of the Union by:

1) the honorary consular officers;

2) the consular officers working in the consular posts headed by the honorary consular officers;

3) the members of the families of the natural persons, indicated in subparagraphs 1 and 2 of this paragraph.

4. The goods for personal use, moved across the customs border of the Union in accompanied and/or unaccompanied luggage by heads of the diplomatic missions, the members of diplomatic staff of diplomatic missions, if they do not live permanently in the Member State, which is a state of residence, and who are not the citizens of such Member State, as well as the members of their families, who live together with them, if they are not the citizens of the Member State, which is a state of residence, shall be exempt from the customs examination in the absence of serious grounds to assume, that such luggage contains the goods, in respect of which the prohibitions of import and/or export have been imposed or an authorisation-based procedure for import and/or export of such goods is applied and also in respect of which sanitary, veterinary-sanitary and quarantine phytosanitary measures and radiation requirements are applied. The customs examination of such goods

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shall be carried out only in the presence of the indicated persons or their representatives.

5. The goods for personal use, moved across the customs border of the Union in accompanied and/or unaccompanied luggage by heads of the consular posts and other consular officers of consular posts, if they do not live permanently in the Member State, which is the state of residence, and who are not the citizens of such Member State, as well as the goods for personal use, moved across the customs border of the Union in accompanied and/or unaccompanied luggage, who live with the indicated natural persons together as the members of their families, if they also do not live permanently in the Member State, other than the state of residence and are not the citizens of such Member State, shall be released from the customs examination in the absence of serious grounds to assume that such luggage contains the goods, in respect of which the prohibitions of import and/or export have been imposed or an authorisation-based procedure of import and/or export of such goods is applied, as well as in respect of which sanitary, veterinary-sanitary and quarantine phytosanitary measures and radiation requirements are applied. The customs examination of such goods shall be carried out only in the presence of the indicated natural persons or their representatives.

6. If the international treaties of the Member States with a third party and the international treaties between the Member States stipulate for the natural persons, indicated in this Article, including the ones, being the citizens of the state of residence and/or permanently living in it, the scope of the privileges and immunities to a greater extent, than stipulated in this Article, such natural persons in respect of the goods, moved across the customs border of the Union, shall be granted the scope of the privileges and

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immunities, stipulated by such international treaties of the Member States with a third party or the international treaties between the Member States.

Article 299. The Conditions for Moving the Goods across the Customs Border of the Union by the Members of Administrative and Technical Staff of Diplomatic Missions, the Consular Officers of Consular Posts, the Members of Service Staff of Consular Posts, as well as the Members of their Families

1. The members of administrative and technical staff of diplomatic missions ant the members of their families, who live together with them, the consular officers of consular posts, if they do not live permanently in the Member State, which is the state of residence, and who are not the citizens of such Member State, shall have the right:

1) to import to the customs territory of the Union for the initial acquisition with exemption from payment of customs duties and taxes:

vehicles for personal use for the period of the benefits, granted to such natural persons in the state of residence, confirmed in accordance with the legislation of this state;

other goods for personal use;

2) to export from the customs territory of the Union the goods for personal use without paying the customs duties.

2. The members of their families, living together with the consular officers of consular posts, who do not permanently live in the Member State, which is the state of residence, and who are not the citizens of such Member State, if they do not live permanently in the Member State, which is the state of residence, and who are not the citizens of such Member State, shall have the right:

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1) to import to the customs territory of the Union for the initial acquisition with exemption from payment of customs duties and taxes:

vehicles for personal use for the period of the benefits, granted to such natural persons in the state of residence, confirmed in accordance with the legislation of this state;

other goods for personal use;

2) to export from the customs territory of the Union the goods for personal use without paying the customs duties.

3. The members of service staff of consular posts, as well as the members of their families, if they do not live permanently in the Member State, which is the state of residence, shall have the right to import to the customs territory of the Union the vehicles for personal use for the period of the privileges, granted to such persons in the state of residence, confirmed in accordance with the legislation of this state, and other goods for personal use with exemption from payment of customs duties and taxes, if it is stipulated by the international treaties of the Member States with a third party or the international treaties between the Member States.

4. If the international treaties of the Member States with a third party and the international treaties between the Member States stipulate for the natural persons, specified in this Article, including those, who are the citizens of the state of residence and/or permanently living in it, the scope of the privileges and immunities to a greater extent, than stipulated in this Article, such natural persons in respect of the goods, moved across the customs border of the Union, shall be granted the scope of the privileges and immunities, stipulated by such international treaties of the Member States with a third party or the international treaties between the Member States.

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Article 300. The Import of the Goods into the Customs Territory of the Union by the Representatives and the Members of the Delegations of the States which are Non-Member States of the Union

The goods for personal use, moved across the customs border of the Union in accompanied and/or unaccompanied luggage by the representatives of the states, which are non-Member States of the Union, the members of the parliamentary and Government delegations of such states, and based on the principle of reciprocity in respect of each individual Member State by the representatives of the delegations of the states, which are non-Member States of the Union, who arrive in the territory of the Member States for the participation in international negotiations, international conferences and meetings or with other official missions, as well as by the members of their families, accompanying the indicated natural persons shall be exempt from the customs examination in the absence of serious grounds to assume that such luggage contains the goods, in respect of which the prohibitions of import and/or export have been imposed or an authorisation-based procedure for importation and/or exportation of such goods is applied, as well as in respect of which sanitary, veterinary-sanitary and quarantine phytosanitary measures and radiation requirements are applied. The customs examination of such goods shall be carried out only in the presence of the indicated natural persons or their representatives.

Article 301. The Movement of the Diplomatic Mail and Consular Valise across the Customs Border of the Union

1. The diplomatic mail, moved across the customs border of the Union, shall not be subject to opening and detention.

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2. The consular valise, moved across the customs border of the Union, shall not be subject to opening and detention.

If there are serious grounds to assume, that the consular valise contains the correspondence, documents and/or the goods, which are not intended exclusively for the official use, the customs authority shall have the right to require opening the consular valise by the authorised persons of the represented state in the presence of the official of the customs authority. In case of the refusal of opening, the consular valise shall be returned to the place of dispatch.

3. All items, which constitute the diplomatic mail and consular valise should have visible external signs, which indicate the nature of these items.

4. The diplomatic mail may contain only diplomatic documents and the goods, intended exclusively for the official use, and the consular valise may contain only official correspondence, the documents and the goods, intended exclusively for the official use.

5. The diplomatic mail and consular valise shall be moved across the customs border of the Union by the diplomatic and consular couriers. The diplomatic mail and consular valise may also be entrusted to the diplomatic or consular couriers, appointed to transport the diplomatic mail only or the consular valise only, or to the commander of the crew of a civil aircraft.

These diplomatic and consular couriers shall be provided with the courier's papers or any official document, replacing it, where their status and the number of items, constituting the diplomatic mail and consular valise, shall be indicated. The courier's papers or any official document, replacing it, shall be signed and sealed by the seal of the organisation, which is dispatching the diplomatic mail and consular valise.

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The diplomatic mail and consular valise, entrusted to the commander of the crew of a civil aircraft, shall be accompanied by an official document, where the number of items, constituting the diplomatic mail and consular valise, shall be indicated.

6. The diplomatic and consular couriers can move across the customs border of the Union the goods for personal use in accordance with the principle of reciprocity in respect of each individual state with exemption from the customs examination and without payment of customs duties, taxes in accordance with the legislation of the Member States.

7. The diplomatic mail and consular valise shall be moved across the customs border of the Union in accordance with the permission of the customs authority without customs declaring and placement under customs procedures.

To obtain the permission of the customs authority to move the diplomatic mail and consular valise across the customs border of the Union the customs authority shall be provided with the documents, stipulated in paragraph 5 of this Article.

The permission of the customs authority to move the diplomatic mail and consular valise across the customs border of the Union shall be obtained by putting the appropriate notices of the customs authority on the documents, stipulated by paragraph 5 of this Article.

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Chapter 43
The Features of the Procedure and Conditions of Moving across the Customs Border of the Union the Goods, Transported from One Part of the Customs Territory of the Union to Another Part of the Customs Territory of the Union through the Territories of the States, which are Non-Member States of the Union, and/or by Sea

Article 302. General Provisions on Moving across the Customs Border of the Union the Goods, Transported from One Part of the Customs Territory of the Union to Another Part of the Customs Territory of the Union through the Territories of the States, which are Non-Member States of the Union, and/or by Sea

1. This Chapter establishes the features of the procedure and conditions for the movement of the goods across the customs border of the Union, including the goods, sent in the mail, and the foreign goods, specified in paragraph 4 of this Article, which are transported from one part of the customs territory of the Union to another part of the customs territory of the Union through the territories of the states, which are non-Member States of the Union, and/or by sea, except for the goods for personal use, moved across the customs border of the Union by natural persons, as well as the goods moved by pipeline transport and via the power transmission lines.

2. The arrival of the goods, indicated in paragraph 1 of this Article, to the customs territory of the Union and the departure of such goods from the customs territory of the Union shall be carried out in accordance with Chapters 14 and 15 of this Code, subject to the features stipulated by this Chapter.

3. The Union goods, intended for the transportation (shipment) from one part of the customs territory of the Union to another part of the customs territory of the Union through the territories of the states, which are non-

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Member States of the Union, and/or by sea shall be placed under the customs procedure for transit, except for the transportation (shipment) of such goods in the cases stipulated by paragraph 5 of this Article.

4. The foreign goods, placed under the customs procedure for processing within the customs territory, the customs procedure for processing for internal consumption, the customs procedure for temporary admission, as well as the foreign goods, received (formed) as the result of the processing operations in the customs territory of the Union, or as the result of the processing operations for internal consumption (processed products, waste and scrap), for their transportation (shipment) from one part of the customs territory of the Union to another part of the customs territory of the Union through the territories of the states, which are non-Member States of the Union, and/or by sea, shall be placed under the customs procedure for transit, except for transportation (shipment) of such foreign goods in the cases stipulated by subparagraph 1 of paragraph 5 of this Article.

The provisions of this paragraph shall not be applied to the vehicles, placed under the customs procedure for temporary admission, which are used as the vehicles for international transportation.

5. The following shall not be placed under the customs procedure for transit for transportation (shipment) from one part of the customs territory of the Union to another part of the customs territory of the Union through the territories of the states, which are non-Member States of the Union, and/or by sea:

1) the Union goods and the foreign goods, specified in paragraph 4 of this Article, transported by aircraft or vessels without, correspondingly, the aircraft landing, in the territory of the state, which is a non-Member State of the Union, or without the vessel entering the ports of the states, which are

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non-Member States of the Union (hereinafter in this Chapter referred to as the Union goods and the foreign goods, carried by aircraft or vessels without the aircraft landing in the territory of the state, which is a non-Member State of the Union, or without the vessel entering the port of such State);

2) the Union goods, placed under the customs procedure for exportation, which in order to be delivered to the point of exit shall be transported (shipped) from one part of the customs territory of the Union to another part of the customs territory of the Union through the territories of the states, which are non-Member States of the Union, and/or by sea, transported (shipped) by any kind of transport;

3) the Union goods carried by aircraft or vessels for the purposes of building (creating, constructing), the maintenance of the operation (exploitation, use) and functioning on the artificial islands, facilities, constructions located outside the territories of the Member States in respect of which the Member States have exclusive jurisdiction (hereinafter in this Chapter referred to as the sites);

4) the Union goods, previously imported into the sites from the rest part of the customs territory of the Union, as well as the Union goods, obtained at the sites, located on the continental shelf of the Member States, including hydrocarbon raw materials, and/or their processed products.

6. The Union goods, carried by aircraft or vessels for the purposes of building (creating, constructing), the maintenance of the operation (exploitation, use) and functioning in the sites, as well as for the purposes of ensuring the normal exploitation and technical maintenance of the aircraft and vessels, engaged in the carriage of natural persons and goods between the territory of the Member State and the sites shall not be placed under the customs procedure for transit for transportation (shipment) from one part of

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the customs territory of the Union to the territory, in respect of which the Member State has sovereign rights and an exclusive jurisdiction, including the continental shelf of the Member States.

7. In respect of the Union goods, indicated in subparagraph 2 of paragraph 5 of this Article, carried in accordance with subparagraph 1 of paragraph 5 of this Article, the provisions of this Chapter, regulating the procedure and conditions for the movement across the customs border of the Union of the Union goods and the foreign goods, transported by aircraft or vessels, without the aircraft landing in the territory of the state, which is a non-Member State of the Union, or without the vessel entering the port of such state shall be applied.

8. The obligation for payment of import customs duties, taxes, safeguard, anti-dumping and countervailing duties shall not commence, when the foreign goods, indicated in paragraph 4 of this Article, are placed under the customs procedure for transit.

9. The features of moving across the customs border of the Union the goods, carried from one part of the customs territory of the Union to another part of the customs territory of the Union through the territories of the states, which are non-Member States of the Union, and/or by sea, shall be determined by the Commission.

Article 303. Features of Performance of Customs Operations in Respect of the Goods, Transported through the Territories of the States, which Are Non-Member States of the Union, and/or by Sea, without Being Placed under the Customs Procedure for Transit, and the Status of Such Goods

1. The provisions of Chapter 14 of this Code shall not be applied in respect of the Union goods and the foreign goods, carried by aircraft or

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vessels without the aircraft landing in the territory of the State, which is a non-Member State of the Union, or without the vessel entering the port of such state, except for the cases, when such goods have arrived in the customs territory of the Union after the forced landing of the aircraft in the territory of the state, which is a non-Member State of the Union, including after landing, during which unloading, reloading (transhipment) and other cargo operations were carried out with the transported goods, or after the vessel entering the port of the state, which is a non-Member State of the Union, due to the accident, force majeure or other circumstances, including after entering, during which the unloading, reloading (transhipment) and other cargo operations with the transported goods were carried out with the transported goods.

2. The provisions of Chapter 15 of this Code shall not be applied in respect of the Union goods and the foreign goods, carried by aircraft or vessels without the aircraft landing in the territory of the state, which is a non-Member State of the Union, or without the vessel entering the port of such state.

3. The customs operations, which the carrier or other persons, indicated in Article 83 of this Code, is obliged to carry out after the notification of the customs authority on the arrival to the customs territory of the Union of the Union goods and the foreign goods, indicated in paragraph 4 of Article 302 of this Code, during the transportation of which the forced landing of the aircraft occurred correspondingly in the territory of the state, which is a non-Member State of the Union, including landing, during which unloading, reloading (transhipment) and other cargo operations with the transported goods were performed, or entering of the vessel, due to accident, force majeure or other circumstances, entering the port of the state which is a non-

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Member State of the Union, including entering, during which the unloading, reloading (transhipment) and other cargo operations with the transported goods were carried out, as well as the time period, during which these operations shall be performed, shall be determined by the Commission.

4. the Union goods and the foreign goods, carried by aircraft or vessels without the aircraft landing in the territory of the state, which is a non-Member State of the Union, or without the vessel entering the port of such state, after such transportation shall retain respectively the status of the Union goods and the status of the foreign goods.

5. If during the carriage of the goods, indicated in paragraph 4 of this Article, the forced landing of the aircraft in the territory of the state, which is a non-Member State of the Union, occurred respectively, including landing, during which unloading, reloading (transhipment) and other cargo operations with the transported goods were performed, or the vessel due to the accident, force majeure or other circumstances entered the port of the state, which is a non-Member State of the Union, including entering, during which unloading, reloading (transhipment) and other cargo operations were performed with the transported goods:

1) after the arrival of the goods to the customs territory of the Union the status of these goods as the Union goods or as the foreign goods, indicated in paragraph 4 of Article 302 of this Code, shall be confirmed in accordance with the procedure determined by the Commission;

2) while leaving the goods outside the customs territory of the Union the Union goods shall be placed under the customs procedure for exportation or the customs procedure for temporary exportation, and the foreign goods shall be placed under the customs procedure for re-exportation.

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6. The procedure of performing the customs operations, connected with the departure from the customs territory of the Union of the Union goods, indicated in subparagraph 2 of paragraph 5 of Article 302 of this Code, and their arrival to the customs territory of the Union, shall be determined by the Commission.

7. Notwithstanding the provisions of paragraph 2 of Article 139 of this Code, the Union goods, indicated in subparagraph 2 of paragraph 5 of Article 302 of this Code, imported from one part of the customs territory of the Union to another part of the customs territory of the Union, in compliance with the provisions of the second indent of this paragraph, shall retain the status of the Union goods and shall lose this status after the actual export from the customs territory of the Union.

The indicated goods shall be considered as the Union goods, subject to submitting to the customs authority at the point of entry of the customs declaration, according to which such goods have been placed under the customs procedure for exportation and which shall contain the data on the customs authority of the point of exit, which is located in the part of the customs territory of the Union, where the goods have been imported.

8. The procedure of performing the customs operations, connected with the departure from the customs territory of the Union of the Union goods, indicated in subparagraph 3 of paragraph 5 and in paragraph 6 of Article 302 of this Code, and the arrival to the customs territory of the Union of the Union goods, indicated in subparagraph 4 of paragraph 5 of Article 302 of this Code, shall be stipulated by the legislation of the Member State, to an exclusive jurisdiction of which the site belongs.

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Article 304. The Features of the Application, Expiration and Termination of the Customs Procedure for Transit in Respect of the Union Goods, Transported from one Part of the Customs Territory of the Union to Another Part of the Customs Territory of the Union through the Territories of the States, which are Non-Member States of the Union, and/or by Sea

1. The conditions of placing the Union goods, carried from one part of the customs territory of the Union to another part of the customs territory of the Union through the territories of the states, which are non-Member States of the Union, and/or by sea under the customs procedure for transit shall be:

1) ensuring the fulfilment of obligation for payment of export customs duties in accordance with Article 146 of this Code, in case if in the Member State, on whose territory the Union goods shall be placed under the customs procedure for transit, the rates of export customs duties have been established in respect of such goods, except for:

the cases, when the declarant of the Union goods, placed under the customs procedure for transit, is the person of the Member State, who in the Member State, in which the goods shall be placed under the customs procedure for transit, on the day of the registration of the transit declaration has not any obligation for payment of customs duties, taxes, safeguard, anti-dumping and countervailing duties, interest, penalties, not fulfilled on the due date, and also, if it is stipulated by the legislation of the Member State on whose territory the goods shall be placed under the customs procedure for transit, no due administrative fines, imposed on the basis of the final and binding decisions of the court or the authorised authority (official) on bringing to the administrative responsibility with regard to cases on administrative offences, unpaid on the due date;

the cases, stipulated by the Commission;

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2) the compliance with the conditions, stipulated by subparagraphs 3 and 4 of paragraph 1 of Article 143 of this Code;

3) the submission of the documents and/or data, which confirm the status of the Union goods, except for the cases stipulated by the Commission.

2. The declarant of the Union goods, placed under the customs procedure for transit for the carriage from one part of the customs territory of the Union to another part of the customs territory of the Union through the territories of the states, which are non-Member States of the Union, by railway transport, as well as the person performing the customs operations, specified in paragraph 5 of Article 307 of this Code, may be only the persons indicated in subparagraph 1 of paragraph 1 of Article 83 of this Code, and in case of the carriage of postal items – the designated postal operator.

3. The documents and/or data, which confirm the status of the Union goods for the purposes of the application of this Article, shall be determined by the Commission.

4. The customs operations, related to the placement of the Union goods, transported from one part of the customs territory of the Union to another part of the customs territory of the Union through the territories of the states, which are non-Member States of the Union, and/or by sea, under the customs procedure for transit, shall be carried out at the point of exit from the customs territory of the Union or at the customs authority, in the area of the operation of which there is the sender of the Union goods, subject to paragraphs 5-7 of this Article.

5. The customs operations, related to the placement of the Union goods, transported from one part of the customs territory of the Union to another part of the customs territory of the Union through the territories of the states, which are non-Member States of the Union, and/or by sea, under the customs

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procedure for transit, shall be performed exclusively at the customs authority, in the area of the operation of which the sender of the Union goods is located, in the following cases:

1) the Union goods are transported by railway transport, except for the Union goods, transported in postal, luggage (postal-luggage) wagons, which are the part of passenger trains;

2) in the Member State, on whose territory the Union goods shall be placed under the customs procedure for transit, in respect of such goods the rates of the export customs duties have been established;

3) the carriage conditions stipulate performing the cargo operations in the territories of the states, which are non-Member States of the Union.

6. Notwithstanding the provisions of paragraph 5 of this Article, the customs operations, relating to the placement of the Union goods, transported from one part of the customs territory of the Union to another part of the customs territory of the Union through the territories of the states, which are non-Member States of the Union, by air, under the customs procedure for transit, shall be carried out exclusively at the customs authority of the point of exit.

7. The customs operations, related to the placement of the Union goods, transported from one part of the customs territory of the Union to another part of the customs territory of the Union through the territories of the states, which are non-Member States of the Union, by railway transport in postal, luggage (postal-luggage) wagons, which are part of passenger trains, under the customs procedure for transit, shall be carried out exclusively at the customs authority established by the customs legislation of the Member State, on whose territory the goods shall be placed under the customs procedure for transit.

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8. The place of delivery of the Union goods, transported from one part of the customs territory of the Union to another part of the customs territory of the Union through the territories of the states, which are non-Member States of the Union, and/or by sea, shall be the customs control zone of the customs authority in the area of the operation of which the point of entry is located, except for in the case specified in paragraph 9 of this Article.

9. The place of delivery of the Union goods, transported from one part of the customs territory of the Union to another part of the customs territory of the Union through the territories of the states, which are non-Member States of the Union, by railway transport in postal, luggage (postal-luggage) wagons, which are the part of passenger trains, shall be the customs control zone of the customs authority, in the area of the operation of which the unloading of such Union goods will be carried out.

10. Upon the arrival to the customs territory of the Union of the Union goods, indicated in paragraph 9 of this Article, the customs authority, in the area of the operation of which the point of entry is located, shall remove the means of identification, imposed by the customs authority of the departure on the cargo spaces (compartments) of the railway vehicles.

11. Upon removing the means of identification in accordance with paragraph 10 of this Article an act, stipulated by the second indent of paragraph 5 of Article 341 of this Code, shall be drawn up, in the required number of copies per one copy for:

1) the customs authority, which carries out the removal of the means of identification;

2) the person, who is authorised in respect of the Union goods;

3) all the following customs authorities of destination.

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12. The Commission shall have the right to determine the cases, when paragraphs 10 and 11 of this Article shall not be applied.

13. The application of the customs procedure for transit in respect of the Union goods, transported from one part of the customs territory of the Union to another part of the customs territory of the Union through the territories of the states, which are non-Member States of the Union, and/or by sea, shall terminate at the place of delivery of the goods in accordance with Article 151 of this Code.

14. If the Union goods, transported from one part of the customs territory of the Union to another part of the customs territory of the Union through the territories of the states, which are non-Member States of the Union, and/or by sea, placed under the customs procedure for transit and exported from the customs territory of the Union, have not been delivered to the place of delivery of the goods, but were returned to the customs territory of the Union and delivered to the customs authority of departure, such customs authority shall complete the application of the customs procedure for transit in accordance with Article 151 of this Code and shall inform the customs authority of destination on the expiration of the customs procedure for transit.

15. If the Union goods, transported from one part of the customs territory of the Union to another part of the customs territory of the Union through the territories of the states, which are non-Member States of the Union, and/or by sea, placed under the customs procedure for transit, during import to the customs territory of the Union have been delivered to the customs authority, other than the customs authority of destination and the customs authority of departure, such customs authority shall complete the application of the customs procedure for transit in accordance with Article

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151 of this Code and shall inform the customs authority of destination and the customs authority of departure on the expiration of the customs procedure for transit.

16. If the Union goods, transported from one part of the customs territory of the Union to another part of the customs territory of the Union through the territories of the states, which are non-Member States of the Union, and/or by sea, placed under the customs procedure for transit and exported from the customs territory of the Union, have not been imported into the customs territory of the Union, the customs authority of departure shall terminate the application of the customs procedure for transit, in accordance with the procedure determined by the Commission.

17. The Commission shall have the right to determine the cases, other than those stipulated by paragraph 3 of Article 307 of this Code, when the Union goods, transported (shipped) from one part of the customs territory of the Union to another part of the customs territory of the Union through the territories of the states, which are non-Member States of the Union, and/or by sea, shall lose the status of the Union goods, and upon the import to the customs territory of the Union shall be considered as foreign goods.

Article 305. The Features of the Application, Expiration and Termination of the Customs Procedure for Transit in Respect of Particular Categories of the Foreign Goods, Transported from One Part of the Customs Territory of the Union to Another Part of the Customs Territory of the Union Through the Territories of the States, which are Non-Member States of the Union, and/or by Sea

1. The conditions of placing the foreign goods, placed under the customs procedure for processing within the customs territory or the customs procedure for processing for internal consumption of the foreign goods,

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received (formed) as the result of the processing operations in the customs territory or as the result of the processing operations for internal consumption (processed products, waste and scrap), transported (shipped) from one part of the customs territory of the Union to another part of the customs territory of the Union through the territories of the states, which are non-Member States of the Union, and/or by sea, under the customs procedure for transit shall be:

1) the compliance with the conditions, stipulated by subparagraphs 3 and 4 of paragraph 1 of Article 143 of this Code;

2) the transportation (shipment) of the foreign goods through the territories of the state, which are non-Member States of the Union, and/or by sea to the address of the person, who will carry out the operations on processing the goods in the customs territory of the Union or processing operations for the internal consumption, or from the persons, who carried out such operations, to the address of the declarant of the foreign goods, placed under the customs procedure for processing within the customs territory or the customs procedure for processing for internal consumption, what is confirmed by the submission to the customs authority of the document on the conditions for processing the goods in the customs territory or the document on the conditions of processing the goods for internal consumption.

2. Under customs declaring of the foreign goods indicated in paragraph 1 of this Article, in accordance with the customs procedure for transit, the transport (shipment), commercial and/or other documents, including those stipulated by the international treaties of the Member States with a third party, cannot be used as a transit declaration.

3. The customs operations, related to the placement of the foreign goods, indicated in paragraph 1 of this Article, under the customs procedure for transit, shall be carried out at the customs authority:

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1) where the foreign goods have been placed under the customs procedure for processing within the customs territory or the customs procedure for processing for internal consumption or at other customs authority established in accordance with the legislation of the Member States on customs regulation;

2) in the region, where it operates, the corresponding operations on processing the goods in the customs territory of the Union or the operations on processing the goods for the internal consumption have been performed (should have been performed) in respect of the foreign goods, indicated in paragraph 1 of this Article.

4. The application of the customs procedure for transit in respect of the foreign goods, indicated in paragraph 1 of this Article, shall complete at the place of delivery of the goods in accordance with Article 151 of this Code.

5. If the foreign goods, indicated in paragraph 1 of this Article, placed under the customs procedure for transit, during import into the customs territory of the Union have been delivered to the customs authority, other than the customs authority of destination and the customs authority of departure, such customs authority shall complete the application of the customs procedure for transit in accordance with Article 151 of this Code and shall inform the customs authority of destination and the customs authority of departure on the expiration of the customs procedure for transit.

6. If the foreign goods, indicated in paragraph 1 of this Article, placed under the customs procedure for transit, exported from the customs territory of the Union, have not been imported into the territory of the Union, the customs authority shall terminate the customs procedure for transit, in accordance with the procedure determined by the Commission.

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Article 306. The Features of the Application, Expiration and Termination of the Customs Procedure for Transit in Respect of the Foreign Goods Placed under the Customs Procedure for Temporary Admission, Transported (Shipped) from One Part of the Customs Territory of the Union to Another Part of the Customs Territory of the Union through the Territories of the States, which are Non-Member States of the Union, and/or by Sea,

1. The conditions of placing the foreign goods, placed under the customs procedure for temporary admission, transported (shipped) from one part of the customs territory of the Union to another part of the customs territory of the Union through the territories of the states, which are non-Member States of the Union, and/or by sea, under the customs procedure for transit shall be:

1) the compliance with the conditions, stipulated by subparagraphs 3 and 4 of paragraph 1 of Article 143 of this Code;

2) the submission to the customs authority of the data on the placement of the foreign goods under the customs procedure for temporary admission, the purpose of the transportation (shipment) of the goods and the place of their use, the person to whom the foreign goods shall be transferred for the use, if such a transfer shall takes place, on the permission of the customs authority to transfer the temporarily admitted goods to other persons for the possession and use, if such a transfer has taken place, which shall be confirmed by the submission to the customs authority of the customs and/or other documents and/or the data on such documents. In the absence of the indicated documents the declarant shall submit an application in any format to the customs authority with indication of the necessary data.

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2. The foreign goods, placed under the customs procedure for temporary admission, may be placed under the customs procedure for transit in accordance with this Article by one or more consignments.

3. Under customs declaring of the foreign goods indicated in paragraph 1 of this Article, in accordance with the customs procedure for transit, the transport (shipment), commercial and/or other documents, including those stipulated by the international treaties of the Member States with a third party, cannot be used as a transit declaration.

4. The customs operations, related to the placement of the foreign goods, indicated in paragraph 1 of this Article, under the customs procedure for transit, shall be carried out at the customs authority:

1) where the foreign goods have been placed under the customs procedure for temporary admission or at another customs authority established in accordance with the legislation of the Member States on customs regulation;

2) where the application of the customs procedure for transit in respect of the goods, placed under the customs procedure for temporary admission and transported (shipped) from one part of the customs territory of the Union to another part of the customs territory of the Union through the territories of the states, which are non-Member States of the Union, and/or by sea, or at another customs authority established in accordance with the legislation of the Member States on customs regulation.

5. The application of the customs procedure for transit in respect of the foreign goods, specified in paragraph 1 of this Article, shall terminate at the place of delivery of the goods in accordance with Article 151 of this Code.

6. If the foreign Union goods, indicated in paragraph 1 of this Article, placed under the customs procedure for transit, during import into the

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customs territory of the Union have been delivered to the customs authority, other than the customs authority of destination and the customs authority of departure, such customs authority shall complete the application of the customs procedure for transit in accordance with Article 151 of this Code and shall inform the customs authority of destination and the customs authority of departure on the expiration of the customs procedure for transit.

7. If the foreign Union goods, indicated in paragraph 1 of this Article, placed under the customs procedure for transit and exported from the customs territory of the Union, have not been imported into the customs territory of the Union, the customs authority of departure shall terminate the application of the customs procedure for transit in accordance with the procedure determined by the Commission.

Article 307. Unloading, Reloading (Transhipping) and other Cargo Operations with the Union Goods, as well as the Replacement of the Vehicles During the Transportation (Shipment) of the Union Goods to Another Part of the Customs Territory of the Union Through the Territories of the States, which are Non-Member States of the Union, and/or by Sea, in Accordance with the Customs Procedure for Transit

1. Unloading, reloading (transhipping) and other cargo operations with the Union goods, transported (shipped) from one part of the customs territory of the Union to another part of the customs territory of the Union through the territories of the states, which are non-Member States of the Union, and/or by sea, the replacement of the vehicles, transporting such Union goods, in the territories of the states, which are non-Member States of the Union, shall be allowed with the permission of the customs authority of departure in cases of reloading (transhipping) the Union goods from the vehicle of one type of

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transport to the vehicle of another type of transport, the removal of the customs seals and stamps, imposed on the cargo spaces (compartments) of the vehicles or the replacement of the transport (shipment) and commercial documents.

The indicated permission must be obtained prior to the submission of the transit declaration.

2. If the operations specified in paragraph 1 of this Article in respect of the Union goods and vehicles can be performed without removing the imposed customs seals and stamps, or if the customs seals and stamps have not been imposed on such Union goods, performance of these operations is allowed with the notification in an electronic or written form of the customs authority of departure and the customs authority of destination prior to the arrival of such Union goods and vehicles to the customs territory of the Union.

3. If the operations indicated in paragraph 1 of this Article have been performed without the permission of the customs authority of departure, the goods, placed under the customs procedure for transit, shall lose the status of the Union goods and during the import into the customs territory of the Union shall be considered as foreign goods, except for in cases of performing these operations due to accident or force majeure, what shall be confirmed by the documents of the correspondent competent authorities of the State, which is a non-Member State of the Union.

4. The provisions of paragraphs 1 to 3 of this Article shall not be applied, if the operations, indicated in paragraph 1 of this Article, shall be carried out at the request of the state authorities of the states, which are non-Member States of the Union, what shall be confirmed by the documents or by means of identification, applied by such state authorities.

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5. The procedure of performing the customs operations, connected with obtaining the permission of the customs authority for carrying out unloading, reloading (transhipping) and other cargo operations with the Union goods, transported (shipped) from one part of the customs territory of the Union to another part of the customs territory of the Union through the territories of the states, which are non-Member States of the Union, and/or by sea, as well as for the replacement of the vehicles, transporting such Union goods, in the territories of the states, which are non-Member States of the Union, or with the notification of the customs authority on performing such operations, shall be determined by the Commission.

Article 308. The Obligations of the Carrier and Forwarding Agent during Transportation (Shipment) of the Goods from One Part of the Customs Territory of the Union to Another Part of the Customs Territory of the Union through the Territories of the States which are non-Member States of the Union, and/or by Sea in Accordance with the Customs Procedure for Transit

1. During the transportation (shipment) of the Union goods from one part of the customs territory of the Union to another part of the customs territory of the Union through the territories of the states, which are non-Member States of the Union, and/or by sea the carrier, regardless of whether it is a declarant of the Union goods, placed under the customs procedure for transit, except for the case indicated in paragraph 2 of this Article, shall:

1) ensure the fulfilment of the obligations, stipulated by subparagraphs 1 and 2 of paragraph 1 of Article 150 of this Code;

2) not allow carrying out in the territories of the states, which are non-Member States of the Union, unloading, reloading (transhipping) and other cargo operations with the Union goods, transported (shipped) in accordance

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with the customs procedure for transit, as well as the replacement of the vehicles, transporting such Union goods, without the permission of the customs authority of departure, stipulated by paragraph 1 of Article 307 of this Code, except for the cases, when such operations have been performed by accident or due to force majeure, what shall be confirmed by the documents issued by the state authorities or organisations in accordance with the legislation of the Member States or the international treaties of the Member States with a third party.

2. If during the transportation (shipment) of the Union goods from one part of the customs territory of the Union to another part of the customs territory of the Union through the territories of the states, which are non-Member States of the Union, and/or by sea the declarant of the Union goods, placed under the customs procedure for transit, shall be the persons indicated in paragraph 2 of Article 304 of this Code, the obligation to carry out the actions, specified in paragraph 1 of this Article, shall be placed on these persons.

Article 309. Commencement and Desistance of the Obligation for Payment of Export Customs Duties in Respect of the Union Goods, which shall be Placed (have been Placed) under the Customs Procedure for Transit, the Time Period for their Payment and their Calculation

1. The obligation for payment of export customs duties in respect of the Union goods, transported (shipped) from one part of the customs territory of the Union to another part of the customs territory of the Union through the territories of the states, which are non-Member States of the Union, and/or by sea, which shall be placed under the customs procedure for customs transit

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shall commence with the declarant from the moment of the registration of the transit declaration by the customs authority.

2. The obligation for payment of export customs duties in respect of the Union goods, which shall be placed (have been placed) under the customs procedure for transit shall terminate at the declarant upon the occurrence of the following circumstances:

1) the expiration of the customs procedure for transit in accordance with Article 151 of this Code;

2) the placement of the Union goods, in respect of which the application of the customs procedure for transit has been terminated, under the customs procedures in accordance with paragraph 7 of Article 129 of this Code;

3) the fulfilment of the obligation for payment of export customs duties and/or their recovery in the amounts calculated and payable in accordance with paragraph 4 of this Article;

4) the refusal to release the Union goods in accordance with the customs procedure for transit – in respect of the obligation for payment of export customs duties, which commenced at the registration of the transit declaration;

5) revocation of the transit declaration in accordance with Article 113 of this Code and/or the cancellation of the release of the Union goods in accordance with paragraph 4 of Article 118 of this Code - in respect of the obligation for payment of export customs duties, taxes, which commenced at the registration of the transit declaration;

6) the confiscation or turning of the Union goods into the property (income) of the Member State in accordance with the legislation of this Member State;

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7) the detention of the Union goods by the customs authority in accordance with Chapter 51 of this Code;

8) the placement for the temporary storage or the placement under one of the customs procedures of the Union goods, which were taken out or arrested during checking the crime report, in the course of the criminal proceedings or administrative proceedings (administrative process) and in respect of which a decision on their return was made, if earlier the release of such Union goods has not been carried out.

3. The obligation for payment of export customs duties shall be subject to fulfilment, if the Union goods, transported (shipped) from one part of the customs territory of the Union to another part of the customs territory of the Union through the territories of the states, which are non-Member States of the Union, and/or by sea, placed under the customs procedure for transit and exported from the customs territory of the Union, have not been imported into the customs territory of the Union.

Upon the occurrence of the indicated circumstance the time period for the payment of customs duties shall be the date of placing the Union goods under the customs procedure for transit.

4. Upon the occurrence of the circumstance, specified in paragraph 3 of this Article, the export customs duties shall be paid, as if the Union goods, placed under the customs procedure for transit, have been placed under the customs procedure for exportation without the application of export customs duties exemptions.

For the calculation of export customs duties rates of export customs duties shall apply that are in effect on the day of the registration of the transit declaration by the customs authority.

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If the customs authority does not have an accurate data on the Union goods (the nature, name, quantity, origin and/or the customs value), the base for calculating the export customs duties payable shall be determined on the basis of the data available to the customs authority, and the classification of the Union goods shall be carried out subject to paragraph 3 of Article 20 of this Code.

If the code of the goods in accordance with the Commodity Nomenclature of Foreign Economic Activity is identified at the level of the grouping with the number of digits less than 10, for calculating the export customs duties the largest rate of export customs duties, corresponding to the goods included in such grouping, shall be applied.

Subsequently, on establishing accurate data on the Union goods, the export customs duties shall be calculated on the basis of such accurate data, and the refund (offset) of the overpaid and/or excessively collected amounts of the export customs duties or the recovery of the unpaid amounts in accordance with Chapters 10 and 11 of this Code, shall be carried out.

5. In case of importing into the customs territory of the Union the goods, placed under the customs procedure for transit, exported from the customs territory of the Union, the placement of such goods under the customs procedures in accordance with paragraph 7 of Article 129 of this Code after the fulfilment of obligation for payment of export duties and/or their recovery (fully or partially), the amounts of the export customs duties, paid and/or recovered in accordance with this Article, shall be refunded (offset) in accordance with Chapter 10 of this Code.

6. In case if the guarantee for the fulfilment of obligation for payment of export customs duties, taxes in accordance with paragraph 3 of Article 62 of this Code has been provided by the person, other than the declarant of the

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goods, placed under the customs procedure for transit, such other person shall bear joint obligation for payment of export customs duties with the declarant.

SECTION VI
CONDUCTION OF CUSTOMS CONTROL

Chapter 44
General Provisions on Conduction of Customs Control

Article 310. Conduction of Customs Control

1. The customs control shall be carried out by the customs authorities in accordance with this Code.

2. The customs control shall be carried out in respect of the objects of the customs control with the application to them of the forms of the customs control and/or the measures established by this Code which shall ensure the conduction of customs control.

For the purposes of identifying the goods, moved through the customs border of the Union in violation of the treaties and acts on customs regulation, the customs control may be carried out in respect of the natural persons crossing the customs border of the Union.

3. The procedure of conduction of customs control with the application of the forms of the customs control and/or the measures ensuring the conduction of customs control, shall be stipulated by this Code, and in the part not regulated by this Code or in the cases, stipulated by it – in accordance with the legislation of the Member States on customs regulation.

Technologies (instructions) for the application of the forms of the customs control and the measures ensuring the conduction of customs

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control, shall be stipulated in accordance with the legislation of the Member States on customs regulation.

4. Upon carrying out the customs control the customs authorities shall proceed from the principle of selectivity of the objects of the customs control, the forms of the customs control and/or the measures ensuring the conduction of customs control.

Upon selecting the objects of the customs control, the forms of the customs control and/or the measures ensuring the conduction of customs control, the risk management system shall be used in accordance with the legislation of the Member States on customs regulation.

5. The forms of the customs control and/or the measures ensuring the conduction of customs control can be applied by the customs authorities to ensure the compliance with the legislation of the Member State, the control over the compliance with which shall be imposed on the customs authorities of this Member State, if it is established by the legislation of the Member States.

6. On behalf of the customs authorities the customs control shall be carried out by the officials of the customs authorities, authorised to conduct of the customs control in accordance with their official (functional) duties.

The customs control in the form of the check of the customs and other documents and/or data, and if it is established by the legislation of the Member States on customs regulation, – the customs control also in other forms or with the application of the measures ensuring the conduction of customs control, can be carried out by the customs authorities by means of the information system of the customs authorities without the participation of the customs authorities officials.

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7. The customs control shall be carried out during the period when the goods are under the customs control, in accordance with Article 14 of this Code.

During preliminary customs declaring and periodic customs declaring the customs control in respect of the objects of the customs control, specified in the fifth indent of Article 311 of this Code, shall be carried out from the moment of the registration of the customs declaration.

After the occurrence of the circumstances specified in paragraphs 7 to 15 of Article 14 of this Code, the customs control can be carried out before the expiration of 3 years from the date of the occurrence of such circumstances. The legislation of the Member States on customs regulation can establish that the customs control after the occurrence of these circumstances can be carried out before the expiration of 5 years from the date of the occurrence of such circumstances.

The customs control of the activity of the persons, included in the registers of the persons, carrying out the activity in the customs activity sphere, or the register of authorised economic operators, can be carried out while they are in such registers, and if it is stipulated by the legislation of the Member State, – also after their exclusion from such registries within the period stipulated by such legislation.

8. For the purposes of checking the data, confirming the fact of the release of the goods, the customs authorities may carry out the customs control in respect of the goods, which are located in the customs territory of the Union, if the customs authorities have the information on the fact that the goods have been imported into the customs territory of the Union and/or are located in the customs territory of the Union in violation of the treaties and acts on customs regulation.

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9. Upon conduction of customs control the customs authorities shall not require any permissions, prescriptions or regulations of other state authorities of the Member States to conduct it.

10. Upon conduction of customs control the customs authorities and their officials shall not have the right to stipulate the requirements and restrictions, not stipulated by the treaties and acts on customs regulation, and by the legislation of the Member States.

11. Upon conduction of customs control it shall not be allowed to do unlawful harm to the carrier, declarant, persons, carrying out the activity in the customs activity sphere, and to other persons, whose interests are affected by the decisions, actions (inaction) of the customs authorities or their officials upon conduction of customs control, as well as to the goods and vehicles.

12. The customs control shall be carried out in the customs control zones and in other places, where the goods are located (should be or can be located), including vehicles for international transportation and vehicles for personal use, which shall be subject to the customs control, the documents and/or the information systems, which contain the data on such goods.

13. The results of conduction of customs control with the application of the forms of the customs control in the cases stipulated by this Code shall be documented by issuing the customs documents in the established form or in another way stipulated by this Code.

Article 311. The Customs Control Objects

The customs control objects shall be:

the goods, which are under the customs control in accordance with Article 14 of this Code;

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the goods, placed under the customs procedure for release for internal consumption, which have obtained the status of the Union goods, the goods, placed under the customs procedure for re-importation, the goods for personal use, released for the free circulation, as well as the goods, which have retained the status of the Union goods at their re-import to the customs territory of the Union, – within the period specified in the third indent of paragraph 7 of Article 310 of this Code;

the goods, which are located in the customs territory of the Union, – if the customs authorities have the information on the fact, that the goods have been imported into the customs territory of the Union and/or are located in the customs territory of the Union in violation of the treaties and acts on customs regulation;

the customs and other documents, the submission of which to the customs authorities is stipulated in accordance with the treaties and acts on customs regulation, the international treaties of the Member States with a third party and/or the legislation of the Member States, as well as the data contained in such documents;

the activity of the persons, including the authorised economic operators, connected with the movement of goods across the customs border of the Union, the provision of services in the customs activity sphere or carried out within the framework of particular customs procedures;

the constructions, premises (parts of premises) and/or outdoor sites (parts of outdoor sites), intended for the use or used as temporary storage warehouses, customs warehouses, free warehouses, duty-free shops, intended for the use or used for the temporary storage of the goods by authorised economic operators, and also intended for the use or used as the customs control zones.

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Article 312. The Customs Control over the Compliance with the Conditions of the Use of the Goods in Accordance with the Customs Procedure

1. The customs control over the compliance with the conditions of the use of the goods in accordance with the customs procedure shall be carried out by the customs authorities of the Member State, in whose territory the goods have been placed under the customs procedure.

2. The customs control in respect of the goods, specified in paragraph 1 of this Article, and located in the territory of the Member State, other than the Member State the customs authority of which has placed the goods under the customs procedure, shall be carried out in accordance with Article 373 of this Code, taking into account the features determined by the Commission.

3. The customs control over the compliance with the requirements of Chapter 22 of this Code in respect of the goods placed under the customs procedure for transit, shall be carried out by the customs authorities of the Member State in the territory of which the goods have been placed under the customs procedure, within the territories of which the transportation of such goods shall be carried out and/or in the territory of which the application of the customs procedure for transit shall expire.

Article 313. The Features of Conduction of Customs Control of the Customs Value of the Goods

1. Upon conduction of customs control of the customs value of the goods, declared under customs declaring (hereinafter in this Article referred to as the control of the customs value of the goods), the customs authority shall carry out the check of the correctness of the determination and declaration of the customs value of the goods (the selection and application of the method for customs valuation, the structure and the amount of the

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customs value of the goods, the documented confirmation of the data on the customs value of the goods).

2. Upon conduction of control of the customs value of the goods, the customs authority shall have the right to require from the declarant the explanations in written form about the factors influencing the formation of the price of the goods, as well as about other circumstances related to the goods, moved across the customs border of the Union.

3. Other features of the control of the customs value of the goods, imported into the customs territory of the Union, including the signs of the incorrect valuation of goods, the reasons for the recognition of the data on the customs value of the goods as incorrect, shall be determined by the Commission.

4. The Commission shall have the right to determine the features of the control of the customs value of the goods, in respect of which the obligation for payment of import customs duties, taxes shall not commence in accordance with the first indent of paragraph 2 of Article 136 and the first indent of paragraph 2 of Article 225 of this Code.

5. The control of the customs value of the goods, exported from the customs territory of the Union, shall be carried out in accordance with the legislation of the Member States on customs regulation.

Article 314. The Features of the Customs Control of the Origin of the Goods

1. Upon conduction of customs control of the origin of the goods the documents on the origin of the goods, the data on the origin of the goods, declared in the customs declaration and/or contained in the documents, submitted to customs authorities, including the reliability of the data,

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contained in the documents on the origin of the goods, as well as the authenticity of the certificates of origin of the goods, the correctness of their documentation and/or filling in shall be checked.

2. The customs authority shall have the right to send a request (requests) to the state body or the authorised organisation, which has issued and/or which is authorised to check the certificate of origin of the goods, for the purposes of conduction of the check of the reliability of the data contained in the certificate of origin of the goods, as well as the authenticity of the certificate of origin of the goods and/or of obtaining additional documents and/or data in accordance with the rules of origin of the imported goods.

3. The form of the customs control the check of the customs and other documents and/or the data, started prior to the release of the goods, shall be terminated not later than 30 calendar days from the date of the receipt by the customs authority the responses to the requests, sent in accordance with paragraph 2 of this Article, or from the expiry of the time period of the receipt of such responses established by the rules of origin of imported goods.

4. If it has been declared in the customs declaration, that the origin of the goods has been unknown, and during conduction of customs control it was found, that the customs tariff regulatory measures, prohibitions and restrictions, trade remedies, depending on the origin of the goods, could be applied in respect of the declared goods, the customs authority shall have the right to request the documents on the origin of the goods.

5. The origin of the goods shall be considered unproved in the following cases:

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1) the documents on the origin of the goods have not been submitted, including on the application of the form of the customs control the check of the customs, other documents and/or data, if such documents shall be submitted in accordance with Article 29 of this Code;

2) according to the results of conduction of customs control of the origin of the goods the incorrectness of the data contained in the documents on the origin of the goods, has been revealed;

3) according to the results of conduction of customs control of the origin of the goods it has been revealed, that the certificate of origin of the goods was not authentic, or such certificate of origin of the goods has been issued and/or filled in in violation of the requirements to the procedure of issuing and/or filling in thereof;

4) the State body or the authorised organisation, which has issued and/or which is authorised to verify the certificate of origin of the goods, within the time period established by the rules of origin of imported goods, did not present the response to the request, and/or the additional documents and/or the data, if such request has been sent in accordance with paragraph 2 of this Article;

5) other cases, stipulated by the Commission.

6. If in the customs declaration it has been declared, that the origin of the goods was unknown or the origin of the goods was considered to be unproved:

1) the import customs duties shall be calculated on the basis of the rates established by the Common Customs Tariff of the Eurasian Economic Union, unless otherwise is established in accordance with the Union Treaty;

2) safeguard, anti-dumping and countervailing duties shall be calculated on the basis of the largest rates of safeguard, anti-dumping and

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countervailing duties, established in respect of the goods of the same code in accordance with the Commodity Nomenclature of the Foreign Economic Activity and/or the names, unless otherwise is established in accordance with the Union Treaty;

3) in respect of the goods other customs tariff regulatory measures, prohibitions and restrictions, trade remedies shall be applied in the cases, when the application of such measures depends on the origin of the goods, unless otherwise is established in accordance with the Union Treaty.

7. Upon the subsequent proof of origin of the goods the customs tariff regulatory measures, prohibitions and restrictions, trade remedies in the cases, when the application of such measures depended on the origin of goods, shall be applied on the basis of the proved origin of the goods.

Article 315. The Features of Calculating the Customs Duties, Taxes, Safeguard, Anti-Dumping and Countervailing Duties in the Case if the Documents Confirming the Data Declared in the Customs Declaration Have not Been Submitted to the Customs Authority When Conducting the Customs Control after the Release of Goods

1. According to the results of conduction of customs controls after the release of the goods in the form, stipulated by Article 326 or Article 331 of this Code, the customs authority shall calculate the customs duties, taxes, safeguard, anti-dumping and countervailing duties in accordance with this Article, if to the customs authority:

1) none of the documents, the data on which is indicated in the customs declaration, requested (retrieved) by the customs authority to check the data, declared in the customs declaration, affecting the amount of the paid customs duties, taxes, safeguard, anti-dumping and countervailing duties, has been submitted;

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2) the documents, the data on which is indicated in the customs declaration, requested (retrieved) by the customs authority to check the data, declared in the customs declaration, affecting the amount of the paid customs duties, taxes, safeguard, anti-dumping and countervailing duties, have been submitted, but such documents do not confirm the data being checked.

2. The base for the calculation of the payable customs duties, taxes, safeguard, anti-dumping and countervailing duties shall be determined on the basis of the data available for the customs authority, and the classification of the goods shall be carried out subject to paragraph 3 of Article 20 of this Code.

If the code of the goods in accordance with the Commodity Nomenclature of the Foreign Economic Activity is identified at the level of the grouping with the number of digits less than 10:

the largest rate of the customs duties, corresponding to the goods included in such grouping, shall be applied for the calculation of the customs duties;

to calculate taxes the largest rate of value added tax, the largest rate of excise (the excise tax or the excise fee), corresponding to the goods included in such grouping, in respect of which the largest rate of customs duties, shall be applied;

to calculate safeguard, anti-dumping and countervailing duties the largest of safeguard, anti-dumping and countervailing duties, corresponding to the goods included in such grouping, shall be applied.

safeguard, anti-dumping and countervailing duties shall be calculated on the basis of origin of the goods proved in accordance with Chapter 4 of this Code, taking into account the provisions of Article 314 of this Code.

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In case if it is not possible to determine the origin of the goods due to the lack of the documents on the origin, safeguard, anti-dumping and countervailing duties shall be calculated on the basis of the largest rates of safeguard, anti-dumping and countervailing duties, established in respect of the goods of the same Commodity Nomenclature of the Foreign Economic activity (if the classification of the goods is carried out at the level of 10 digits), or the goods, belonging to the grouping (if the codes of the goods, according to the Commodity Nomenclature of the Foreign Economic Activity, are identified at the level of the grouping with the number of digits less than 10).

Upon establishing the accurate data on the goods subsequently, the customs duties, taxes, safeguard, anti-dumping and countervailing duties shall be calculated on the basis of such accurate data, the refund (offset) of the overpaid and/or overcharged sums of the customs duties, taxes, safeguard, anti-dumping and countervailing duties, or the recovery of unpaid amounts in accordance with Chapters 10 and 11 and Articles 76 and 77 of this Code shall be carried out.

Article 316. The Features of the Customs Control after the Release of the Goods in Respect of the Conditionally Released Goods

1. In respect of the conditionally released goods, specified in subparagraph 1 of paragraph 1 of Article 126 of this Code, the observance of the purposes and conditions of granting import customs duties exemptions, tax exemptions and/or the restrictions on the use and/or disposal of these goods in connection with the application of import customs duties exemptions, tax exemptions, shall be considered to be unconfirmed, if upon

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conducting customs control in respect of such goods to the customs authority in the aggregate:

1) the documents, confirming the use of the indicated goods for the purposes of and subject to the compliance with the conditions of granting customs duties exemptions, tax exemptions, and the restrictions on the use and/or disposal of such goods have not been submitted;

2) the indicated goods have not been submitted or their location has not been confirmed.

2. The legislation of the Member States may stipulate the periodicity of conduction and other requirements for conduction of customs control after the release of the goods in respect of the conditionally released goods, specified in paragraph 1 of Article 126 of this Code.

Article 317. The Features of the Customs Control in Respect of the Goods Sent in International Postal Items.

1. For the conduction of customs control in respect of the goods, sent in international postal items, the international postal items shall be submitted to the customs authority by the designated postal operator.

Particular types of the written correspondence (aerogrammes, postcards, letters and mail for the blind) shall be submitted to the customs authority upon its request, provided there are sufficient grounds to believe that the indicated mail contains the goods for which the prohibitions and restrictions have been established.

2. The international postal items that arrived at the place (institution) of the international mail traffic in a damaged condition, with changes in the weight, with a broken attachment, without the attachment and/or without the necessary accompanying documents shall be submitted to the customs

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authorities with the attachment of the document, documented by the designated postal operator established by the acts of the Universal Postal Union.

3. In respect of the international postal items drawing up an act of the customs examination shall be carried out in the case if it is used by the customs authorities when performing the customs operations and/or conducting customs control. If the act of the customs examination is not drawn up, the data on the results of the customs examination shall be indicated by the officials of customs authority in the documents, stipulated by the acts of the Universal Postal Union, accompanying the international postal items.

Article 318. The Interaction between the Customs Authorities and the State Authorities of the Member States, Carrying out the State Control (Supervision) at the Customs Border of the Union

1. Upon conduction of customs control in respect of the goods, moved across the customs border of the Union and which are subject to be controlled by other state authorities of the Member States, carrying out the state control (supervision) at the customs border of the Union, the customs authorities shall ensure the overall coordination of conduction of control in accordance with the procedure determined by the legislation of the Member States.

2. The customs authorities and the state authorities of the Member States, carrying out the state control (supervision) at the customs border of the Union, shall exchange the documents and/or information (data), necessary for the conduction of customs and other types of the state control (supervision), using the information systems.

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3. For the purposes of expediting the conduction of state control (supervision), upon moving the goods across the customs border of the Union, the customs control can be carried out with the participation of the state authorities of the Member States, carrying out the state control (supervision) at the customs border of the Union.

Article 319. The Customs Control Zones

1. The customs control zones shall be the checkpoints across the customs border of the Union, the territories of the temporary storage warehouses, the customs warehouses, free warehouses, the territories of duty-free shops and other places established by this Code and/or stipulated by the legislation of the Member States on customs regulation.

In other places the customs control zones shall be created for the temporary storage of the goods, performing the cargo and other operations in respect of the goods and vehicles, for the conduction of customs control in the form of the customs inspection and/or the customs examination of the goods, with the exception of the cases stipulated by paragraph 2 of this Article.

2. The following may be carried out without the creation of the customs control zones:

1) the customs inspection, carried out in the course of the on-site customs check, or when the vehicle has stopped beyond the customs control zones in accordance with paragraph 1 of Article 355 of this Code, as well as upon detecting the goods illegally moved across the customs border of the Union;

2) the customs examination, carried out in the course of the customs examination of the premises and territories and/or in the course of the on-site

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customs check, or when the vehicle has stopped beyond the customs control zones in accordance with paragraph 1 of Article 355 of this Code, as well as upon the detection of the goods, illegally moved across the customs border of the Union.

3. The customs control zones can be permanent, if they are intended for the regular placement in them of the goods, being under the customs control, or temporary, – in case if they have been created for the period of conducting the customs control, performing the cargo and other operations in respect of the goods and vehicles.

4. The procedure of the creation, termination of functioning (liquidation) and the designation of the customs control zones, the requirements to them, as well as the legal regime of the customs control zone shall be stipulated by the legislation of the Member States on customs regulation.

Article 320. Storing the Documents Necessary for Conducting Customs Control

1. The documents necessary for the conduction of customs control, which are subject to storing, shall be:

1) the customs documents;

2) the documents indicated in Article 108 of this Code;

3) the documents confirming the compliance with the restrictions on the use and/or disposal of the goods in connection with the application of the customs duties exemptions, tax exemptions;

4) the documents drawn up upon performing the customs operations;

5) the documents confirming the terms of using the goods in accordance with the declared customs procedures.

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2. The documents, specified in paragraph 1 of this Article, shall be stored by the persons and the customs authorities till the expiry of 5 years from the date of the occurrence of the circumstances specified in paragraphs 7 to 15 of Article 14 of this Code, irrespective of the fact whether they have been submitted upon submitting the customs declaration or not.

3. The persons, carrying out the activity in the customs activity sphere, must store the documents, necessary for the conduction of customs control in respect of their activity, related to the provision of services in the customs activity sphere, within 5 years after the end of the year, when the customs operations were performed.

Article 321. Exemption from the Application of Certain Forms of Customs Control by the Customs Authorities

1. The exemption from the application of certain forms of the customs control by the customs authorities shall be stipulated by this Code and the international treaties of the Member States with a third party.

2. The personal luggage of the following persons shall not be subject to the customs examination:

1) the heads of the Member States and the members of their families accompanying them;

2) the heads of the governments, the members of the governments of the Member States, if the indicated persons cross the customs border of the Union in connection with the execution of their official duties;

3) the heads of the foreign states, the heads of the governments of the foreign states, foreign ministers of the foreign countries, visiting the Member States for an official visit;

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4) the presidents of the Member States, whose full powers have expired, and the members of their families accompanying them;

5) the Head of the Administration of the President of the Republic of Armenia, the President of the Constitutional Court of the Republic of Armenia, the deputies of the National Assembly of the Republic of Armenia, the Chairman of the Court of Cassation of the Republic of Armenia, the Prosecutor General of the Republic of Armenia, the Chairman of the Central Bank of the Republic of Armenia, the Chief of the Security Service of the President of the Republic of Armenia, if the indicated persons cross the customs border of the Union in connection with the execution of their official duties;

6) the Chairman of the Constitutional Court of the Republic of Belarus, the Chairman of the Supreme Court of the Republic of Belarus, the Head of the Presidential Administration of the Republic of Belarus, the State Secretary of the Security Council of the Republic of Belarus, the Chairman of the State Control Committee of the Republic Belarus, the Prosecutor General of the Republic of Belarus, the Chairman of the Board of the National Bank of the Republic of Belarus, the Executive Secretary of the President of the Republic of Belarus, the members of the Council of the Republic of the National Assembly of the Republic of Belarus, the deputies of the House of Representatives of the National Assembly of the Republic of Belarus, if the indicated persons cross the customs border of the Union in connection with the execution of their official duties or deputy powers;

7) the State Secretary of the Republic of Kazakhstan, the Head of the Presidential Administration of the Republic of Kazakhstan, the Chairman of the Constitutional Council of the Republic of Kazakhstan, the Chairman of the Supreme Court of the Republic of Kazakhstan, the Prosecutor General of

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the Republic of Kazakhstan, the Chairman of the National Bank of the Republic of Kazakhstan, the Chairman of the Committee for National Security of the Republic of Kazakhstan, the Executive Secretary of the President of the Republic of Kazakhstan, the Head of the State Guard Service of the Republic of Kazakhstan and the deputies of the Parliament of the Republic of Kazakhstan, if the indicated persons cross the customs border of the Union in connection with the execution of their official duties or deputy powers;

8) the Head of the Presidential Administration of the Kyrgyz Republic, the President of the Supreme Court of the Kyrgyz Republic, the Chairman of the Constitutional Chamber of the Supreme Court of the Kyrgyz Republic, the deputies of the Jogorku Kenesh of the Kyrgyz Republic, the Secretary of the Defence Council of the Kyrgyz Republic, the General Prosecutor of the Kyrgyz Republic, the Chairman of the National Bank of the Kyrgyz Republic, the Executive Secretary of the President and the Government of the Kyrgyz Republic, the Chairman of the State Committee for National Security of the Kyrgyz Republic, the Vice President – the Head of the 9th Department of the State Committee for National Security of the Kyrgyz Republic, if the indicated persons cross the customs border of the Union in connection with the execution of their official duties;

9) the Chairman of the Constitutional Court of the Russian Federation, the President of the Supreme Court of the Russian Federation, the members of the Council of Federation of the Federal Assembly of the Russian Federation, the Director of the Federal Security Service of the Russian Federation, the deputies of the State Duma of the Federal Assembly of the Russian Federation, if the indicated persons cross the customs border of the

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Union in connection with the execution of their official duties or deputy powers.

3. The following shall be exempt from the customs examination:

1) foreign military ships (vessels), military aircraft and military equipment, following their course;

2) military equipment, which according to the special statements of the corresponding state authorities of the Member States shall be moved across the customs border of the Union.

Chapter 45
The Customs Control Forms and their Application

Article 322. The Customs Control Forms

Upon conduction of customs control the customs authorities shall apply the following customs control forms:

receiving explanations;

check of the customs and other documents and/or data;

customs inspection;

customs examination;

personal customs examination;

customs inspection of premises and territories;

customs check.

Article 323. Receiving Explanations

1. Receiving explanations is the customs control form, which consists in obtaining by the customs authorities the data, relevant for the conduction

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of customs control, from the carriers, declarants and other persons, who have such data.

2. The explanations shall be documented by issuing the customs document, the form of which shall be determined by the Commission.

3. If it is necessary to call the person to receive an explanation, the customs authority shall issue a notice, which is handed in or sent to the person who is called.

Article 324. Check of the Customs and Other Documents and/or Data

1. Check of the customs, other documents and/or data is the customs control form, which consists in the check of:

1) the customs declaration;

2) other customs documents, except for the documents prepared by the customs authorities;

3) the documents certifying the data declared in the customs declaration;

4) other documents submitted to the customs authority in accordance with this Code;

5) the data declared in the customs declaration and/or contained in the documents submitted to the customs authority;

6) other data, submitted to the customs authority or received by it in accordance with this Code, or the legislation of the Member States.

2. The check of the customs, other documents and/or data shall be carried out for the purpose of checking the reliability of the data, the correctness of filling in and/or drawing up the documents, the compliance with the terms of the use of the goods in accordance with the customs

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procedure, the compliance with the restrictions on the use and/or disposal of the goods in connection with the application of customs duties exemptions, tax exemptions, and the compliance with the procedure and conditions of the use of the goods established in respect of particular categories of the goods, which are not subject to be placed under the customs procedures in accordance with this Code, as well as for other purposes of ensuring the compliance with the treaties and acts on customs regulation and/or the legislation of the Member States on customs regulation.

3. The check of the customs, other documents and/or data in respect of the customs declaration, the documents confirming the data declared in the customs declaration, the data declared in the customs declaration and/or contained in the documents submitted to the customs authorities, can be carried out both before and after the release of the goods.

4. If the declarant has complied with the conditions of Article 121 of this Code, under which the customs authority shall release the goods, the check of the customs and other documents and/or data, initiated before the release of the goods, shall be completed after the release of the goods.

5. The legislation of the Member States on customs regulation may stipulate the cases of the conduction of the check of the customs, other documents and/or data in respect of the customs declaration, the documents, confirming the data declared in the customs declaration, the data declared in the customs declaration and/or contained in the documents submitted to the customs authorities, which began after the release of the goods, and the procedure of notifying the person on conducting such form of the customs control.

6. The check of the customs, other documents and/or data shall be carried out by the analysis of the documents and the data contained in

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paragraph 1 of this Article, including by matching the data, contained in one document, between themselves, as well as with the data, contained in other documents, including the documents, confirming the data declared in the customs declaration, with the data, received from the information systems, used by the customs authorities, and/or the information systems of the state authorities (institutions) of the Member States within the framework of the information exchange, from other sources, available to the customs authority at the moment of conducting the check, as well as by other ways in accordance with the treaties and acts on customs regulation and/or the legislation of the Member States.

7. Within the framework of the check of the customs, other documents and/or data the customs authority has the right to collect and analyse the additional information, including sending requests to state authorities and other organisations.

8. The check of the customs, other documents and/or data in respect of the customs declaration, the documents confirming the data declared in the customs declaration, the data declared in the customs declaration and/or contained in the documents presented to the customs authorities, which has started prior to the release of the goods, shall be carried out in accordance with Article 325 of this Code.

9. The check of the customs, other documents and/or data in respect of the customs declaration, the documents, confirming the data declared in the customs declaration, the data declared in the customs declaration and/or contained in the documents, presented to the customs authorities, initiated after the release of the goods, or in other cases of the application of this form of the customs control shall be carried out in accordance with Article 326 of

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this Code, except for conducting the check of the customs, other documents and/or data in the case stipulated by paragraph 10 of this Article.

10. The check of the customs, other documents and/or data in respect of the declaration for the goods, submitted in respect of the goods, the release of which has been carried out in accordance with Article 120 of this Code, the documents, confirming the data declared in such declaration and the data, declared in the indicated declaration for the goods and/or contained in the documents submitted to customs authorities, shall be carried out in accordance with the procedure determined by the Commission.

11. Upon application of the check of the customs, other documents and/or data in respect of the application on the release of the goods prior to the submission of the declaration for the goods, the documents, submitted together with such application in accordance with paragraph 4 of Article 120 of this Code, and the data, declared in the indicated application and/or in the submitted documents, the request for the documents prior to the release of the goods shall not be submitted.

12. Upon checking the customs value of the goods the check of the customs, other documents and/or data shall be carried out taking into account the features stipulated by Article 313 of this Code.

13. Upon checking the origin of the goods the check of the customs, other documents and/or data shall be carried out taking into account the features stipulated by Article 314 of this Code.

Article 325. Check of the Customs and Other Documents and/or Data, Initiated Prior to the Release of the Goods

1. If the submission of the customs declaration has not been accompanied by the submission of the documents confirming the data

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declared in the customs declaration, the customs authority shall have the right in respect of the data to be checked to request from the declarant the documents, the data on which is indicated in the customs declaration.

2. The documents requested in accordance with paragraph 1 of this Article shall be submitted by the declarant not later than 4 hours prior to the expiration of the period specified in paragraph 3 of Article 119 of this Code.

3. If the documents, requested in accordance with paragraph 1 of this Article, have not been presented by the declarant, the customs authority shall refuse to release the goods in accordance with Article 125 of this Code.

4. The customs authority shall have the right to request commercial, accounting documents, the certificate of origin of the goods and/or other documents and/or data, including the written explanations, necessary to establish the reliability and completeness of the data to be checked, declared in the customs declaration, and/or data contained in other documents, in the following cases:

1) the documents, submitted upon submitting the customs declaration or submitted in accordance with paragraph 2 of this Article, do not contain the necessary data or do not confirm the declared data in the proper way;

2) the customs authority has detected the signs of non-compliance with the provisions of this Code and other treaties and acts on customs regulation and/or the legislation of the Member States, including the incorrectness of the data contained in such documents.

5. The request of the documents and/or data from the declarant in accordance with paragraph 4 of this Article must be reasonable and must contain a list of signs, indicating, that the data declared in the customs declaration and/or data contained in other documents have not been confirmed in the proper way or may be incorrect, the list of the additionally

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requested documents and/or data, as well as the time periods for submitting such documents and/or data.

The list of the requested documents and/or data is stipulated by the official of the customs authority on the basis of the data being checked, taking into account the conditions of the transaction with the goods, the characteristics of the goods, the intended use of the goods, and other circumstances.

6. Upon requesting the documents and/or data in accordance with paragraph 4 of this Article, for the purposes of confirming the data which affect the amount of the customs duties, taxes, safeguard, anti-dumping and countervailing duties, the customs authority shall inform the declarant on the possibility to carry out the release of the goods in accordance with Article 121 of this Code. Therewith the customs authority shall send the declarant the calculation of the amount of the guarantee for the fulfilment of obligation for payment of customs duties, taxes, safeguard, anti-dumping and countervailing duties, except for the cases determined in accordance with Article 121 of this Code, when providing the guarantee for the payment of customs duties, taxes, safeguard, anti-dumping and countervailing duties shall not be required.

The form of calculating the amount of the guarantee for the fulfilment of obligation for payment of customs duties, taxes, safeguard, anti-dumping and countervailing duties, the structure and format of such calculation in the form of an electronic document and the procedure of filling in such documents shall be determined by the Commission.

7. The documents requested in accordance with paragraph 4 of this Article and/or data or explanations of the reasons for which such documents

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and/or data cannot be submitted and/or are missing shall be submitted by the declarant:

1) not later than 4 hours before the expiry of the time period, indicated in paragraph 3 of Article 119 of this Code, if the request for the documents and/or data is connected with the check of the data contained in the customs declaration and the documents submitted upon submitting the customs declaration;

2) not later than 2 hours prior to the expiry of the time period indicated in paragraph 3 of Article 119 of this Code, – if the request for the documents and/or data is connected with the check of the data contained in the customs declaration and the documents submitted in accordance with paragraph 2 of this Article, and the data being checked do not affect the amount of the customs duties, taxes, safeguard, anti-dumping and countervailing duties;

3) not later than 1 business day prior to the expiry of the time period established by the customs authority at the prolongation of the time period for the release of the goods in accordance with paragraphs 4 to 6 of Article 119 of this Code, – if the request for the documents and/or data is connected with the check of the data contained in the customs declaration and the documents submitted in accordance with paragraph 2 of this Article and the data being checked affect the amount of the customs duties, taxes, safeguard, anti-dumping and countervailing duties.

8. If the documents and/or data, requested in accordance with paragraph 4 of this Article, including the written explanations or the explanations of the reasons why such documents and/or data cannot be submitted and/or are missing, have not been submitted within the time period established by paragraph 7 of this Article, and the condition, stipulated by

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Article 121 of this Code, has not been observed, the customs authority shall refuse to release the goods in accordance with Article 125 of this Code.

9. The documents and/or data, requested in accordance with paragraphs 1 and 4 of this Article, shall be submitted by the persons, from whom they have been requested, as a single set (simultaneously) for each request.

Simultaneously with the documents and/or data, requested by the customs authority, the persons, from whom they have been requested, may submit other documents and/or data for the purposes of confirming the reliability and completeness of the data declared in the customs declaration and/or data contained in other documents.

10. Upon the termination of the check of the customs and other documents and/or data prior to the release of the goods in case, if the documents and/or data submitted in accordance with this Article or the explanations of the reasons why such documents and/or data cannot be submitted and/or are missing, or the results of the customs control in other forms and/or the customs expertise of the goods and/or the documents conducted within the framework of such check, confirm the reliability and/or the completeness of the data being checked, the customs authority shall release the goods in accordance with Article 118 of this Code.

11. Upon the termination of the check of the customs and other documents and/or data prior to the release of the goods in case, if the documents and/or data submitted in accordance with this Article or the explanations of the reasons why such documents and/or data cannot be submitted and/or are missing, or the results of the customs control in other forms and/or the customs expertise of the goods and/or the documents conducted within the framework of such check, do not confirm the reliability and/or the completeness of the data being checked do not eliminate the

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grounds for conducting the check of the customs, other documents and/or data, the customs authority on the basis of the information, available to it, shall send a request on the change (addition) of the data, declared in the customs declaration, prior to the release of the goods in accordance with Article 112 of this Code.

12. If the check of the customs, other documents and/or data cannot be completed during the period of the release of the goods established by Article 119 of this Code, including in connection with the failure to present the documents and/or data within the period established by paragraph 7 of this Article, the customs authority shall inform the declarant on the possibility to carry out the release of the goods in accordance with Article 121 of this Code.

13. Upon the release of the goods in accordance with Article 121 of this Code, the check of the customs, other documents and/or data shall be completed after the release of the goods in accordance with paragraphs 14 to 18 of this Article.

14. In order to terminate the check of the customs, other documents and/or data, the documents and/or data, requested by the customs authority and not submitted within the time period specified in paragraph 7 of this Article, may be submitted by the declarant after the release of the goods within the period not exceeding 60 calendar days from the date of the registration of the customs declaration, except for the case stipulated by paragraph 2 of Article 314 of this Code.

The check of the customs, other documents and/or data shall be terminated by the customs authority not later than 30 calendar days from the date of the submission of the requested documents and/or data, and if such documents and/or data have not been submitted within the time period

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established by the fist indent of this paragraph, – from the date of the expiry of such period.

15. If the documents submitted in accordance with this Article and/or data or the explanations of the reasons for which such documents and/or data cannot be submitted and/or are missing, do not eliminate the grounds for conducting the check of the customs, other documents and/or data, the customs authority, prior to the expiry of the time period established by the second indent of paragraph 14 of this Article, shall have the right to request additional documents and/or data, including the written explanations, necessary to establish the reliability and completeness of the data being checked, declared in the customs declaration, and/or data contained in other documents.

Such additional documents and/or data, including the written explanations, shall be submitted not later than 10 calendar days from the day of the registration of the request by the customs authority.

16. Upon sending a request for additional documents and/or data, including the written explanations, the duration of the time period, specified the second indent of paragraph 14 of this Article, shall be suspended from the date of the registration by the customs authority of such request and shall be resumed from the date of the receipt by the customs authority of additional documents and/or data, including the written explanations, and in case of the failure to present them – from the date of the expiry of the time period for their submission.

17. Upon the termination of the check of the customs and other documents and/or data in case, if the documents and/or the data, submitted in accordance with this Article or the explanations of the reasons for which such documents and/or data cannot be submitted and/or are missing, or the results

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of the customs controls in other forms and/or the customs expertise of the goods and/or the documents, conducted within the framework of such check, do not confirm the compliance with the provisions of this Code, other treaties and acts on customs regulation and the legislation of the Member States, including the reliability and/or completeness of the data being checked, and/or do not eliminate the grounds for conducting the check of the customs, other documents and/or data, the customs authority on the basis of the information, available to it, shall make a decision on making changes (additions) to the data declared in the customs declaration, in accordance with Article 112 of this Code.

18. Upon the termination of the check of the customs and other documents and/or data, in case if the documents and/or data, requested by the customs authority in accordance with paragraphs 4 and 15 of this Article, or the explanations of the reasons for which such documents and/or data cannot be submitted and/or are missing, have not been submitted within the time periods established by this Article, the customs authority on the basis of the information available to it, shall make a decision on making changes (additions) to the data declared in the customs declaration, in accordance with Article 112 of this Code.

19. Upon the termination of the check of the customs and other documents and/or data in case, if the documents and/or the data, submitted in accordance with this Article, the results of the customs control in other forms and/or the customs expertise of the goods and/or the documents conducted within the framework of such check, confirm the reliability and/or completeness of the data being checked, the customs authority shall inform the declarant on the termination of the check of the customs, other documents and/or data and on the possibility of the refund (offset) of the security of the

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fulfilment of the obligation for the payment of customs duties, taxes, safeguard, anti-dumping and countervailing duties, provided in accordance with paragraph 1 of Article 121 of this Code.

20. The refund (offset) of the guarantee for the fulfilment of obligation for payment of customs duties, taxes, safeguard, anti-dumping and countervailing duties shall be carried out in accordance with paragraph 7 of Article 63, with Chapter 10 and Article 76 of this Code.

Article 326. The Check of the Customs, Other Documents and/or Data, Initiated after the Release of the Goods, and in Other Cases

1. Upon conducting the check of the customs, other documents and/or data in respect of the customs declaration, the documents, confirming the data declared in the customs declaration, the data declared in the customs declaration and/or contained in the documents, submitted to the customs authorities, initiated after the release of the goods, or in other cases of the application of this form of the customs control the customs authority shall have the right to require and obtain the documents and/or data, necessary for the conduction of customs control, in accordance with Article 340 of the this Code.

2. The results of conduction of the check of the customs, other documents and/or data in the cases specified in paragraph 1 of this Article, shall be documented in accordance with the legislation of the Member States on customs regulation.

3. Based on the results of conduction of the check of the customs, other documents and/or data in respect of the customs declaration, the documents, confirming the data, declared in the customs declaration, the data declared in the customs declaration and/or contained in the documents, submitted to the

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customs authorities, initiated after the release of the goods, the customs authority shall make a decision in accordance with this Code, and based on the results of conduction of the check of the customs, other documents and/or data in other cases – shall make a decision in accordance with the legislation of the Member States on customs regulation.

Article 327. The Customs Inspection

1. The customs inspection is a form of the customs control, which consists in carrying out a visual inspection of the goods, including the vehicles and luggage of the natural persons, cargo tanks, the customs seals, stamps and other means of identification without opening the cargo spaces (compartments) of the vehicles and the packages of the goods, disassembling, dismantling, destroying the integrity of the objects being inspected (including the luggage of the natural persons) and their parts by other ways, except that such inspection is carried out in the course of the customs control in the form of the customs inspection of the premises and territories.

2. The customs inspection shall be carried out for the purposes of checking and/or obtaining the data on the goods being under the customs control, as well as for the purposes of checking the presence of the customs seals, stamps and other means of identification on the goods, vehicles and other cargo spaces (compartments).

3. The customs inspection may be carried out in the absence of the declarant, other persons, having authority in respect of the goods, and their representatives, except for the cases, when such persons express their wish to be present during the customs inspection.

4. The results of conduction of customs inspection shall be documented by drawing up the customs inspection act, the form of which shall be

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determined by the Commission, or by affixing a stamp on the transport (shipping), commercial or the customs documents, submitted to the customs authority, as to the fact that the customs inspection has been conducted.

Upon conduction of the customs inspection of the luggage of the natural persons and/or the vehicles for personal use the customs inspection act shall be drawn up, only if it is used by the customs authorities, upon performing the customs operations and/or conducting the customs control.

5. If the results of conduction of customs inspection have been documented by putting the notices as to the fact of conduction of customs inspection on the transport (shipping), commercial or the customs documents, submitted to the customs authority, at the request of the person, who has authority in respect of the goods, the officials of the customs authority shall be obliged to draw up the customs inspection act:

1) upon conduction of customs inspection at the checkpoints across the customs border of the Union – not later than 2 working hours after conduction of customs inspection;

2) upon conduction of customs inspection at other places – not later than 2 business hours, from the moment of the beginning of the business day, following the day of conduction of customs inspection.

6. The customs inspection act shall be drawn up in 2 copies, one of which shall be given (sent) to the person, who has authority in respect of the goods, or to his/her representative, if these persons have been established.

Article 328. The Customs Examination

1. The customs examination is a form of the customs control, which consists in conducting the inspection and performing other acts in respect of the goods, including the vehicles and luggage of the natural persons, breaking

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the packages of the goods, the cargo spaces (compartments) of the vehicles, containers or other places, where the goods are or can be located, and/or with the removal of the customs seals, stamps or other means of identification, applied to them, disassembling, dismantling or destroying the integrity of the objects being inspected and their parts by other ways.

2. The customs examination shall be carried out for the purposes of checking and/or obtaining the data on the goods, in respect of which the customs control is being carried out.

3. The customs authority shall notify the declarant or other person, who has authority in respect of the goods, if these persons have been established, about the place and time of conduction of customs examination, in any way affording to confirm the fact of receiving the notification. Upon assigning the time of conduction of customs examination a reasonable period of time of the arrival of such persons shall be taken into account.

4. The declarant, other persons, who have authority in respect of the goods, and their representatives shall have the right at their own initiative to be present at conduction of customs examination, except for the cases established by paragraph 6 of this Article.

5. At the request of the customs authority the declarant, other persons, who have authority in respect of the goods, and their representatives shall be obliged to be present during the conduction of customs examination and to provide to the officials of the customs authority the necessary assistance. In the absence of the representative, specially authorised by the carrier, the natural person driving the vehicle shall be such representative.

6. The customs authority shall have the right to carry out the customs examination in the absence of the declarant, other persons, who have

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authority in respect of the goods, and their representatives in the following cases:

1) the failure of the indicated persons to appear or the cases when such persons have not been established;

2) the existence of a threat to national (state) security, the life and health of a human being, animals and plants, the environment, the preservation of the national cultural heritage of the Member States and the occurrence of other urgent circumstances, including the presence of the signs indicating the fact that the goods are flammable substances, high-explosive objects, explosive, toxic, hazardous chemical and biological substances, narcotic drugs, psychotropic, superpotent, poisonous, toxic, radioactive substances, nuclear materials and other similar goods, as well as the cases, when the goods spread an unpleasant smell;

3) the shipment of the goods in international postal items;

4) leaving the goods in the customs territory of the Union in violation of the customs procedure, which stipulates their export from the customs territory of the Union, or the conditions established for the use of particular categories of the goods, which are not subject to the placement under the customs procedures in accordance with this Code.

7. The customs examination in the cases specified in subparagraphs 1, 2 and 4 of paragraph 6 of this Article shall be carried out in the presence of 2 attesting witnesses, and in the case specified in subparagraph 3 of paragraph 6 of this Article, – in the presence of a representative of the designated postal operator, and if he is absent – in the presence of 2 attesting witnesses.

8. The results of conduction of customs examination shall be documented by drawing up the customs examination act, the form of which shall be determined by the Commission, except for the case stipulated by

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paragraph 3 of Article 317 of this Code, or in another way stipulated in accordance with the legislation of the Member States on customs regulation.

9. The customs examination act shall contain the following data:

1) the data on the officials of the customs authority, who have been carrying out the customs examination, and the persons who were present when it was conducted;

2) the reasons for conduction of customs examination in the absence of the declarant or other person, who has authority in respect of the goods;

3) the results of the customs examination;

4) other data, stipulated by the form of the act.

10. The customs examination act shall be made in 2 copies, one of which shall be given (sent) to the declarant or another person, who has authority in respect of the goods or their representatives, if these persons have been established.

Article 329. The Personal Customs Examination

1. The personal customs examination is a form of the customs control, which consists in conducting the examination of natural persons.

2. The personal customs examination can be carried out only in respect of the natural persons, crossing the customs border of the Union and who are in the customs control zone or the transit zone of the international airport, if there are sufficient grounds to believe that such persons conceal and do not give out voluntarily the goods, moved across the customs border of the Union in violation of the treaties and acts on customs regulation, the legislation of the Member States.

3. The personal customs examination shall be carried out for the purposes of detecting with the natural persons, specified in paragraph 2 of

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this Article, the concealed goods, which are being moved across the customs border of the Union in violation of the treaties and acts on customs regulation, the legislation of the Member States, and shall be an exceptional form of the customs control.

4. The personal customs examination shall be carried out by the decision of the Head (Chief) of the customs authority, the Deputy Head (Deputy Chief) of the customs authority authorised by him/her or their replacing officials, and if it is stipulated by the legislation of the Member States on customs regulation, – based on the decision of the Head (Chief) of the subdivision of the customs authority, authorised to carry out the customs control, the Deputy Head (Deputy Chief) of the subdivision of the customs authority authorised by him/her or their replacing officials.

The indicated decision shall be documented in written form.

5. The personal customs examination shall be carried out by the officials of the customs authority of the same sex as the person, in respect of whom the personal customs examination is being carried out, in the presence of 2 attesting witnesses of the same sex in isolated premises, which meets the sanitary and hygienic requirements. Access to the premises of the natural persons, other than those ones specified in this Article, and the possibility of observing the conduction of customs examination by other natural persons shall be excluded.

The examination of the body of the natural person, in respect of whom the personal customs examination is being carried out, shall be carried out only by a medical worker, using, if necessary, special medical equipment.

Upon conduction of personal customs examination of a minor or disabled natural person, his/her legal representatives (parents, adoptive

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parents, guardians or fiduciary) or the persons accompanying him/her shall be present.

6. Before initiating a personal customs examination the official of the customs authority must familiarise the natural person with the decision on carrying out a personal customs examination and with his rights at carrying out such personal customs examination, as well as offer him/her to surrender voluntarily the goods, moved across the customs border of the Union in violation of the treaties and acts on customs regulation, the legislation of the Member States.

The fact of familiarizing a natural person with the decision on conducting a personal customs examination shall be certified by this natural person by affixing an appropriate inscription in the decision on conducting such personal customs examination. In case of the refusal of the natural person to make such a notice the appropriate stamp shall be affixed on the decision on conducting a personal customs examination, certified by the signatures of the authorised customs official, who has declared on the decision to conduct such personal customs examination, and the witnesses, who were present at conducting a personal customs examination.

7. The actions of the official of the customs authority at conducting a personal customs examination must not infringe upon the honour and dignity of the natural person, in respect of whom a personal customs examination is carried out and cause harm to the health and damage to the property of this natural person.

8. The natural person, in respect of whom a personal customs examination is carried out, shall have the right:

1) to familiarise himself/herself with the decision on conduction of personal customs examination and the procedure of conducting such

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examination, prior to the beginning of carrying out a personal customs examination;

2) to familiarise himself/herself with his/her own rights and obligations;

3) to give explanations and to submit petitions;

4) to surrender voluntarily the goods, concealed by him/her, which are moved across the customs border of the Union in violation of the treaties and acts on customs regulation, the legislation of the Member States.

5) to make a statement with obligatory including it into the personal customs examination act by the official of the customs authority, who is carrying out a personal customs examination;

6) to use their own language and the services of an interpreter;

7) to familiarise himself/herself with the personal customs examination act upon the termination of its drawing up and to make statements in it in written form;

8) to appeal against the actions of the officials of the customs authority, who are carrying out a personal customs examination, in accordance with this Code.

9. In the course of conducting personal customs examination the natural person, in respect of whom it is being carried out, and his legal representative shall be obliged to comply with the legal requirements of the official of the customs authority, who is carrying out a personal customs examination.

10. The results of conduction of personal customs examination shall be documented by drawing up a personal customs examination act, the form of which shall be determined by the Commission.

The indicated act shall be drawn up in the course of conduction of personal customs examination or within 1 hour after its termination.

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11. The personal customs examination act shall be signed by the official of the customs authority, who has carried out a personal customs examination, the natural person, in respect of whom the personal customs examination has been conducted, or by his legal representative, or the person, accompanying him, the witnesses, and upon conduction of examination of the body of the natural person, in respect of whom the personal customs examination has been conducted, – also by a medical worker.

12. The personal customs examination act shall be drawn up in 2 copies, one of which shall be given to the natural person, in respect of whom the personal customs examination has been conducted, to his legal representative, or to the person, accompanying him, immediately after it has been drawn up.

Article 330. The Customs Inspection of the Premises and Territories

1. The customs inspection of the premises and territories is a customs control form, which consists in conduction of visual inspection of the premises and territories, as well as the goods and/or the documents, which are located in the indicated places.

2. The customs inspection of the premises and territories shall be carried out for the purposes of the check of the presence or absence in the inspected premises or in the territories of the goods and/or documents, which are the objects of the customs control, as well as for the purposes of checking and/or obtaining the data on such goods and/or documents and the check of the presence of the customs seals, stamps and other means of identification on the goods, vehicles and their cargo spaces (compartments).

3. The customs inspection of the spaces and territories may be carried out by the customs authorities for the purposes of checking the compliance of

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the constructions, spaces (the parts of the spaces) and/or outdoor sites (the parts of the outdoor sites), intended for the use or used as warehouses of the temporary storage, the customs warehouses, free warehouses, duty free shops, as well as intended for the use or used for the temporary storage of the goods by the authorised economic operators, with the requirements and conditions established in accordance with paragraph 4 of Article 411, paragraph 5 of Article 416, paragraph 4 of Article 421, paragraph 4 of Article 426 and subparagraph 4 of paragraph 3 of Article 433 of this Code.

4. Conduction of customs inspection of the premises and territories in residential premises shall be allowed, if it is stipulated by the legislation of the Member States.

5. The customs inspection of the premises and territories shall be carried out on submitting an order for conduction of customs inspection of the premises and territories and an official certificate of the official of the customs authority.

The form of the order for the conduction of customs inspection of the premises and territories shall be stipulated by the legislation of the Member States on customs regulation.

The submission of the documents, specified in the first indent of this paragraph, shall not be required, upon conduction of customs inspection of the premises and territories of the persons, in respect of whom an on-site inspection is being carried out.

6. In case of the refusal of an access to the premises and the territory, the officials of the customs authorities shall have the right to enter the premises and the territory with the suppression of the resistance and/or with opening the locked premises in accordance with the legislation of the Member States.

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7. If the legislation of the Member State stipulates a special procedure for an access to particular sites, such an access shall be exercised in accordance with the legislation of this Member State.

8. The customs inspection of the premises and territories shall be conducted during the shortest possible time period, necessary for carrying it out, and cannot last longer than 1 business day, unless other period has been established by the legislation of the Member States on customs regulation.

9. The results of conduction of customs inspection of the premises and territories shall be documented by drawing out an act of the customs inspection of the premises and territories, the form of which shall be stipulated by the Commission.

10. The act of the customs inspection of the premises and territories shall be drawn up in 2 copies, one of which shall be given (sent) to the person, whose premises and/or territories have been inspected, if this person has been established.

Article 331. The Customs Check

1. The customs check is a form of the customs control carried out by the customs authority after the release of the goods with the application of other forms of the customs control established by this Code, and measures ensuring the conduction of customs control stipulated by this Code for the purposes of checking the compliance by the persons with the treaties and acts on customs regulation and/or the legislation of the Member States on customs regulation.

2. The customs check consists in comparing the data, declared in the customs declaration and/or contained in the documents and/or other data, submitted to the customs authorities, or received by it in accordance with this

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Code or the legislation of the Member States, with the documents and/or accounting and reporting data, bills and other information, obtained in accordance with this Code or the legislation of the Member States.

3. The customs check can be applied upon conduction of customs control in accordance with paragraph 8 of Article 310 of this Code, as well as in the cases stipulated by paragraph 5 of Article 397 and paragraph 6 of Article 430 of this Code.

4. The customs check shall be carried out by the customs authority of the Member State, on whose territory the person being checked has been registered and/or has a permanent place of residence.

5. The following persons shall be understood as the persons being checked:

1) the declarant;

2) the carrier;

3) the person, carrying out the temporary storage of the goods in the places, which are not a temporary storage warehouse;

4) the person, carrying out the activity in the customs activity sphere;

5) the person, who has authority in respect of the goods after their release;

6) the authorised economic operator;

7) the person, who directly or indirectly has participated in the transactions with the goods, placed under the customs procedure;

8) the person, in respect of whom there is the information, indicating the fact that in his/her possession and/or use there are (were) the goods in violation of the treaties and acts on customs regulation, the legislation of the Member States, including the goods illegally moved across the customs border of the Union.

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6. When conducting the customs check, the customs authorities can check the following:

1) the fact of placing the goods under the customs procedure;

2) the reliability of the data, declared in the customs declaration and/or contained in the documents, confirming the data declared in the customs declaration;

3) the compliance with the restrictions on the use and/or disposal of the conditionally released goods;

4) the fulfilment by the persons, carrying out the activity in the customs activity sphere, of the obligations, stipulated by this Code for each type of the activity in the sphere of the Customs;

5) the compliance by the legal person, applying for the inclusion in the register of the authorised economic operators, with the criteria for including in such register, as well as the compliance by the authorised economic operator with the conditions for the inclusion in the register of the authorised economic operators and the fulfilment of other obligations, stipulated by this Code;

6) the compliance with the terms of the use of the goods in accordance with the customs procedures stipulated by this Code;

7) the compliance with other requirements established by the treaties and acts on customs regulation and/or the legislation of the Member States.

7. The customs check can be cameral and on-site.

8. Officials of other state authorities of the Member States can be involved for participation in the conduction of customs check in accordance with the legislation of the Member States.

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9. Upon establishing during of conduction of customs check the signs of an administrative offense or a crime the customs authorities shall take measures in accordance with the legislation of the Member States.

10. The procedure for making a decision by the customs authority on the results of conduction of customs check shall be stipulated by the legislation of the Member States on customs regulation.

Article 332. The Cameral Customs check

1. The cameral customs check shall be carried out by studying and analysing the data, contained in the customs declarations and/or commercial, transport (shipping) and other documents, submitted by the person being checked during performance of the customs operations and/or at the request of the customs authorities, the documents and data of the state authorities of the Member States, as well as other documents and data available to the customs authorities and concerning the person being checked.

2. The cameral customs check shall be carried out by the customs authorities at the place of the location of the customs authority without visiting the person being checked, as well as without issuing the decision (order) of the customs authority on conduction of cameral customs check.

3. The cameral customs checks shall be carried out without the restrictions of the frequency of conducting them.

4. The results of conduction of cameral customs check shall be documented in accordance with the legislation of the Member States on customs regulation.

5. Upon the results of conduction of cameral customs check, including in case of failure to present, at the request of the customs authority within the

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established time period, the documents and/or data, an on-site customs check may be appointed.

Article 333. The On-Site Customs Check

1. The on-site customs check shall be carried out by the customs authority with the visit to the location (locations) of the legal person, the place (places) of performing of the activity of an individual entrepreneur and/or the place (places) of the actual performing of the activity by such persons (hereinafter referred to in this Chapter as the sites of the person being checked).

2. The on-site customs checks shall be classified into the following types:

1) the planned on-site customs check;

2) the unplanned on-site customs check;

3) the counter unplanned on-site customs check.

3. The legislation of the Member States may stipulate additional types of on-site customs checks, the grounds, terms and features of the procedure of conduction of such checks.

4. The legislation of the Member States may establish that the on-site customs check in the form of a planned on-site customs check shall not be applied.

5. The on-site customs check shall be ordered by the Head (Chief) of the customs authority, stipulated in accordance with the legislation of the Member States on customs regulation, the Deputy Head (Deputy Chief) of the customs authority authorised by him/her or their replacing officials by making a decision (issuing an order) on conduction of on-site customs check.

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6. The decision (order) to conduct on-site customs check shall contain the following data:

1) the date and registration number of this decision (order);

2) the type of the on-site customs check;

3) the name of the customs authority, carrying out an on-site customs check;

4) the basis for ordering of an on-site customs check – the reference to a plan (schedule) of checks or to the basis stipulated by paragraph 16 of this Article;

5) the name (surname, name and patronymic (if any)) of the person being checked, its/his/her location (locations) (place of residence) and/or the place (places) of the actual performing the activity, its/his/her identification and/or registration numbers;

6) surnames, names, patronymics (if any) and the positions of the officials of the customs authorities, carrying an on-site customs check;

7) surnames, names, patronymics (if any) and the positions of the officials, involved to participate in conduction of on-site customs check;

8) the subject of the on-site customs check in accordance with paragraph 6 of Article 331 of this Code;

9) other data, stipulated by the legislation of the Member States on customs regulation.

7. The form of the decision (order) on conduction of on-site customs check shall be stipulated by the legislation of the Member States on customs regulation.

8. If it is necessary to change (add) the data, specified in subparagraphs 5 to 9 of paragraph 6 of this Article, prior to the termination of the on-site customs check, the changes (additions) may be made in the decision (order)

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on conduction of on-site customs check due to the procedure, established by the legislation of the Member States on customs regulation.

9. The on-site customs check can be ordered based on the results of conduction of customs control in other forms, as well as on the results of conduction of cameral customs check.

10. The planned on-site customs check shall be carried out based on the plans of the checks, developed by the customs authorities.

The planned on-site customs checks in respect of one and the same person being checked shall be carried out by the customs authorities not more than once a year.

Planned on-site customs checks in respect of the authorised economic operators shall be carried out by the customs authorities not more once in 3 years.

11. The choice of the persons, in respect of whom the planned on-site customs check is being carried out, shall be made using the information obtained from the following sources:

1) results of conduction of customs control before and after the release of the goods;

2) information resources of the customs authorities;

3) results of the previous customs checks;

4) banks, non-bank credit (credit and financial) organisations and organisations carrying out particular types of banking operations, of the Member States;

5) customs and/or other state authorities of the Member States;

6) media;

7) other sources of the information.

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12. Before the beginning of conduction of planned on-site customs check the customs authorities shall send to the person being checked a notification on conduction of planned on-site customs check by registered mail with return receipt or submit such notification by some other way, which allows to confirm the fact of receiving it.

13. The return of the mail with a stamp, indicating the fact that the letter has not been handed in to the addressee due to the absence of the person being checked at its/his/her location, shall not be a ground for the cancellation of the planned on-site customs check.

14. The planned on-site customs check can be initiated not earlier than 15 calendar days from the date of the receipt of the notification on conduction of planned on-site customs check by the person being checked, or from the date, when the mail with a stamp as regards the fact that the letter has not been handed in to the addressee reached the customs authority.

15. The unplanned on-site customs checks shall be conducted without the restrictions of the frequency of conduction.

16. The grounds for the appointment of unplanned on-site customs checks can be:

1) the data, obtained as the result of the analysis of the information, contained in the information resources of the customs authorities and other state authorities of the Member States, and certifying a possible violation of the treaties and acts on customs regulation and/or legislation of the Member States;

2) the information, certifying a possible violation of the treaties and acts on customs regulation and/or legislation of the Member States;

3) the application of the person to include it in the register of the authorised economic operators;

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4) the submission by the authorised economic operator to the customs authority the information on the change of the data, declared by it upon the inclusion in the register of the authorised economic operators about the constructions, premises (parts of the premises) and/or outdoor sites (parts of the outdoor sites), intended for the temporary storage of the goods, being in the ownership, economic management, operational management or on lease;

5) the necessity of conduction of counter unplanned on-site customs check in accordance with paragraph 17 of this Article;

6) the application (request) of a competent authority of a state, which is a non-Member State of the Union, on conduction of check of the person, who has performed transactions connected with the movement of goods across the customs border of the Union, with a foreign person;

7) the order (request) of the preliminary investigation authorities (criminal prosecution authorities) of the Member States on the basis of the materials of checking the report of a crime or the initiated criminal case;

8) the order of the customs authority of one Member State, given to the customs authority of another Member State, on conduction of on-site customs check of the person, created and/or registered in accordance with the legislation of the Member State, to the customs authority of which the order has been sent on the grounds stipulated by subparagraphs 1 and/or 3 of paragraph 3 of Article 373 of this Code;

9) other grounds, stipulated by the legislation of the Member States on customs regulation.

17. If it is necessary to confirm the reliability of the data submitted by the person being checked, the customs authority may carry out a counter unplanned on-site customs check of the persons, created and/or registered in accordance with the legislation of the Member State, the customs authority of

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which is carrying out an on-site customs check, and connected with the person being checked by the transactions (operations) with the goods.

18. The date of the initiation of the on-site customs check shall be the date of handing over to the person being checked the decision (order) on conduction of on-site customs check, and if such decision (order) on conduction of on-site customs check is to be brought to the attention of the person being checked by other way, – the date determined in accordance with the legislation of the Member States.

19. The refusal of the person being checked from receiving the decision (order) on conduction of on-site customs check shall not be a ground for the cancellation of an on-site customs check.

In this case, the date of the initiation of an on-site customs check shall be the date of inserting to the decision (order) on conduction of on-site customs check the entry record on the refusal to receive this decision (order).

20. Before the initiation of conduction of on-site customs check at the site of the person being checked the officials of the customs authority shall present to the Head of the person being checked, the person, replacing the Head, or the representative of the person being checked their official certificates.

21. During conduction of on-site customs check the person being checked shall not be entitled to make any changes (additions) in the documents connected with its/his/her activity.

22. The period of conduction of on-site customs check shall not exceed 2 months. The indicated period does not include the period of time between the date of handing to the person being checked a request to submit the documents and/or data and the date of the receipt of such documents and/or data.

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23. The period of conduction of on-site check can be extended for 1 month by a decision of the customs authority, which is carrying out such check.

24. If it is necessary to conduct counter unplanned on-site customs checks, to conduct customs expertise, to send the requests to the competent authorities of the Member States or the states, which are non-Member States of the Union, to restore by the person being checked the documents, necessary for conduction of on-site customs check, to submit additional documents, relating to the period being checked, which affect the conclusions on the results of the on-site customs check, as well as in other cases, stipulated by the legislation of the Member States, conduction of on-site customs check may be suspended by the decision of the Head (Chief) of the customs authority, which is carrying out the customs check, the Deputy Head (Deputy Chief) of the customs authority authorised by him/her or their replacing officials.

The suspension period of conduction of on-site customs check may not exceed 9 months, unless a longer period has not been established by the legislation of the Member States.

The procedure for conduction of on-site customs check shall be stipulated by the legislation of the Member States on customs regulation.

The suspension period of carrying out an on-site customs check on the grounds established by this paragraph, as well as on the grounds stipulated by the legislation of the Member States, shall not be included in the period of conduction of on-site customs check.

25. The corresponding records on the extension of the period of the on-site customs check, as well as on the suspension of its conduction, shall be

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inserted in the decision (order) on carrying out an on-site customs check, and the person being checked shall be informed about it.

26. The results of conduction of on-site customs check shall be documented by drawing up the customs document, the form of which shall be stipulated in accordance with the legislation of the Member States on customs regulation, in accordance with the procedure established by this legislation.

27. The legislation of the Member States on customs regulation can establish the order of familiarizing the persons being checked with the preliminary results of the on-site customs check and submitting the objections to them, if any.

28. The customs document, drawn up upon documenting the results of conduction of on-site customs check, shall contain the following data:

1) the place and date of drawing up this document;

2) the registration number of this document;

3) the name of the customs authority, which has carried out the on-site customs check;

4) the basis for ordering an on-site customs check – the reference to the plan (schedule) of checks or to the grounds, stipulated by paragraph 16 of this Article;

5) the date and number of the decision (order) on conduction of on-site customs check;

6) the type of an on-site customs check;

7) the name (surname, name and patronymic (if any)) of the person being checked, its/his/her location (locations) (place of residence) and/or the place (places) of the actual performing the activity, its/his/her identification and/or registration numbers;

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8) surnames, names, patronymics (if any) and the positions of the officials of the customs authority, which have carried out the on-site customs check;

9) surnames, names, patronymics (if any) and the positions of the officials, involved to participate in conduction of on-site customs check;

10) the date of the initiation and termination of conduction of on-site customs check, and in case of the suspension of conduction and/or the extension of the time period for conduction of on-site customs check, the periods of such suspension and/or extension shall be indicated, too;

11) the types of the checked documents;

12) the data on the forms of the customs control, other actions, carried out during the on-site customs check;

13) the description of the identified facts, demonstrating the violations of the treaties and acts on customs regulation and/or the legislation of the Member States, with the indication of the provisions of the treaties and acts on customs regulation and/or the legislation of the Member States, whose requirements have been violated, or the data on the absence thereof;

14) the conclusions on the results of conduction of on-site customs check;

15) other data, stipulated by the legislation of the Member States on customs regulation.

29. The date of the termination of conduction of on-site customs check shall be the date of drawing up the customs document, made at documenting the results of conduction of on-site customs check.

30. The on-site customs check shall not be carried out in respect of natural persons, except for individual entrepreneurs, registered in accordance with the legislation of the Member States.

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Article 334. Access of the Officials of the Customs and Other State Authorities to the Site of the Person being Checked for Conduction of On-Site Customs Check

1. The person being checked, upon the presentation by the officials of the customs authority of a decision (order) on conduction of on-site customs check and official certificates, must provide for access of these officials and the officials of other state authorities, involved to participate in conduction of on-site customs check, to the site of the person being checked for conducting on-site customs check.

The access of the officials of the customs authorities and the officials of other state authorities, involved to participate in conduction of on-site customs check, to the residential premises of the person being checked shall be allowed, if it is stipulated by the legislation of the Member States.

2. If the legislation of the Member State stipulates a special procedure for an access to particular sites, such access shall be exercised by the procedure established by the legislation of this Member State.

3. The person being checked shall have the right to refuse to the officials of the customs authority and the officials of other state authorities, involved to participate in conduction of on-site customs check, access to the sites of the person being checked in the following cases:

1) these officials have not presented a decision (order) to conduct on-site customs check and/or official certificates;

2) these officers have not been specified in the decision (order) on conduction of on-site customs check;

3) these officials do not have a special permission to access the site of the person being checked, if such permission is necessary in accordance with the legislation of the Member States.

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4. In case of unreasonable refusal of the person being checked to provide for access of the officials of the customs authority, carrying out an on-site customs check, and the officials of other state authorities of the Member States, involved to conduct on-site customs check, to the site of the person being checked, the appropriate act (protocol) shall be drawn up in accordance with the legislation of the Member State.

In case of unreasonable refusal of the person being checked to provide for access of the officials of the customs authority, carrying out an on-site customs check, and the officials of other state authorities of the Member States, involved to conduct on-site customs check, to the site of the person being checked, they shall have the right to enter this site with the suppression of the resistance and/or with opening locked premises in accordance with the legislation of the Member States.

Article 335. The Rights and Duties of the Officials of the Customs Authority when Conducting Customs Check

1. When conducting customs check the officials of the customs authority shall have the right:

1) to require from the person being checked and receive from it/him/her commercial, transport (shipping) documents, accounting and reporting documents, as well as other information, including on electronic media, relating to the goods being checked, including the information relating to further transactions of the person being checked in respect of these goods;

2) to require reporting documents from the person being checked in accordance with Article 18 of this Code;

3) to require from the persons, connected with the person being checked on the transactions (operations) with the goods, in respect of which

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the customs check is being carried out, the submission of copies of the documents and other information on the operations and calculations, carried out with the person being checked or with third parties, relating to the transactions (operations) with such goods;

4) require from banks, non-bank credit (credit and financial) organisations and organisations carrying out particular types of banking operations, the Member States and receive from them the documents and data on the availability and numbers of bank accounts of organisations and individual entrepreneurs of the Member States, as well as the documents and data, relating to the movement of funds on the accounts of organisations and individual entrepreneurs, necessary for conduction of customs checks, including the ones, containing the bank secret in accordance with the legislation of the Member States;

5) to request from the state authorities of the Member States and receive from them the documents and data, necessary for conduction of customs check, including the ones, containing the bank, tax and other secret, protected by the law in accordance with the legislation of the Member States;

6) to send requests to organisations, state and other authorities (organisations) of the Member States and the states, which are non-Member States of the Union, in connection with conduction of customs check;

7) to order customs expertise;

8) to carry out other actions, stipulated by the legislation of the Member States.

2. Upon conduction of on-site customs check the officials of the customs authority shall also have the right:

1) to require from the person being checked to present the goods, in respect of which the on-site customs check is being carried out;

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2) to carry out, in accordance with the procedure established by the legislation of the Member States, an inventory or require carrying out an inventory of the goods;

3) to obtain access to the sites of the person being checked upon the presentation by the officials of the customs authority of a decision (order) on conduction of on-site customs check and their official certificates;

4) to collect test pieces and/or samples of the goods;

5) to withdraw from the person being checked the documents or their copies with drawing up a withdrawal act;

6) to seize the goods or withdraw them in accordance with the legislation of the Member States, for the period of conduction of on-site customs check to prevent the actions, aimed at the alienation of the goods, in respect of which the on-site customs check is being carried out, or the disposal of these goods by any other way;

7) to seal the premises, warehouses, archives and other locations (the places of storage) of the documents and goods, in respect of which the on-site customs check is being carried out;

8) to require from the representatives of the person being checked to present ID documents, and/or the documents, confirming their authority;

9) to obtain access within the limits of their competence to the databases and data banks of the person being checked;

10) to require and receive from the person being checked within the issues to be checked, the necessary documents (their copies), other information, including in electronic form, relating to his activity and property. If such documents (their copies) in accordance with the legislation of the Member States shall not be in the place, where the on-site customs

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check is being conducted, the official of the customs authority shall stipulate a period, sufficient for their submission, but not less than 3 business days;

11) to use technical means (including the equipment, which makes audio and video recording, photography), as well as the software products, intended for processing the information, submitted by the person being checked in an electronic form;

12) to perform other actions, stipulated by the legislation of the Member States.

3. Upon conduction of customs check the officials of the customs authority shall:

1) observe the rights and legitimate interests of the person being checked, not allow any harm to the person being checked by unlawful decisions and actions (inaction);

2) use the information, obtained upon conduction of customs checks, in accordance with Article 356 of this Code;

3) ensure the preservation of the documents, received and drawn up upon conduction of customs check, not disclose their content without the permission of the person being checked, except for the cases stipulated by the legislation of the Member States;

4) observe the official ethics;

5) inform the person being checked about his rights and duties upon conduction of customs check, the appointment of the customs expertise, collecting test pieces and/or samples of the goods, as well as about the rights and duties of the officials of the customs authority upon conduction of customs check;

6) not violate the established mode of work of the person being checked during the period of conduction of on-site customs check;

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7) submit at the request of the person being checked the necessary information on the provisions of this Code and the legislation of the Member States, relating to the procedure for conduction of customs check;

8) represent upon conduction of on-site customs check to the representatives of the person being checked a decision (order) on conduction of on-site customs check and their official certificates;

9) perform other duties, stipulated by the legislation of the Member States.

Article 336. The Rights and Duties of the Person Being Checked upon Conduction of Customs Check

1. Upon conduction of customs check the person being checked has the right:

1) to require from the customs authorities and to obtain from them the information on the provisions of this Code and the legislation of the Member States, relating to the procedure of conduction of customs check;

2) to provide all documents, available to him and the data, confirming the compliance with the international treaties and acts on customs regulation and/or the legislation of the Member States;

3) appeal against decisions and actions (inaction) of customs authorities in accordance with the legislation of the Member States;

4) require officials of the customs authority conducting an on-site customs check to submit a decision (an order) on conducting an on-site customs check and service certificates;

5) be present during the conduction of on-site customs check and give explanations on matters related to the subject matter of the on-site customs check;

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6) enjoy other rights provided for by the legislation of the Member States.

2. The person being checked during the conduction of customs check shall:

1) present goods, in relation to which the on-site customs check is conducted, whenever it is possible to present such goods;

2) timely submit, on request of the customs authority, hard copy documents and data, and on other media whenever required;

3) ensure unimpeded access for the officials of the customs authority conducting the on-site customs check and for officials involved for taking part in the conduction of the check, to the sites of the person being checked, and provide them with working place;

4) if documentation necessary for the customs check is executed in a language other than the official language of the Member State, which customs authority conducts the customs check, provide the officials of the customs authority conducting the customs check with the translation of such documentation;

5) identify persons responsible for submitting documents and data to officials of the customs authority conducting the customs check no later than 2 calendar days from the date of presentation of the decision (order) on conducting the on-site customs check;

6) provide for conducting inventory during the on-site customs check;

7) enable taking samples and/or specimens of goods, if the officials of the customs authority conducting the on-site customs check make a decision on ordering a customs expertise;

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8) provide, on request of officials of the customs authority conducting the on-site customs check, written and oral clarifications on the activities of the person being checked, and also provide certificates and calculations;

9) perform other duties stipulated by the legislation of the Member States.

Article 337. Submission of Documents and Data Necessary for Conducting Customs Check

1. State authorities of the Member States shall provide on request of the customs authority documents and data available relating to the registration of organisations and individual entrepreneurs, tax payment and calculation, accounting and reporting data and/or documents, as well as other documents and data required for the conduction of customs check, including those constituting trade, bank, tax and other secret protected by the law, in compliance with the requirements of the legislation of the Member States on protection of public, commercial, bank, tax and other secrets protected by the law.

2. Banks, non-bank credit (credit and financial) organisations and organisations conducting certain types of banking operations of the Member States shall submit, on request of the customs authority, documents and data on bank accounts of organisations and individual entrepreneurs of the Member States and their numbers, as well as documents and data necessary for conducting the customs check relating to account activities of such organisations and individual entrepreneurs, including those containing the bank secret in accordance with the legislation of the Member States.

3. Persons associated with the person being checked by transactions (operations) with the goods under the customs check, shall submit, on request

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of the customs authority, copies of documents and other information on transactions and payments conducted with the person being checked or with any third parties related to transactions (operations) with such goods required for conducting the customs check.

Chapter 46
Measures Ensuring the Conduction of Customs Control and their Application

Article 338. Measures Ensuring the Conduction of Customs Control

1. When conducting the customs control, depending on the customs control objects, the customs authorities shall have the right, in accordance with this Code, to apply the following measures ensuring the conduction of customs control:

1) conduct an oral interview;

2) request, require and receive documents and/or data necessary for conduction of customs control;

3) order conducting the customs expertise, take samples and/or specimens of goods;

4) identify products, documents, vehicles, premises and other locations;

5) use technical means of the customs control and other technical means, ships and aircraft of the customs authorities;

6) apply customs escort;

7) define the route of goods transportation;

8) maintain records of goods under the customs control, customs operations performed with them;

9) engage a specialist;

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10) engage specialists and experts of other state authorities of the Member States;

11) require performance of cargo and other operations related to goods and vehicles;

12) conduct customs supervision;

13) check for availability of goods accounting system and accounting of goods;

14) other measures ensuring the conduction of customs control imposed by the customs legislation of the Member States.

2. Measures ensuring the conduction of customs control shall be applied independently or to ensure application of the forms of customs control.

3. Measures ensuring the conduction of customs control shall be applied in accordance with this Chapter, and ordering the customs expertise - in accordance with Chapter 53 of this Code.

Article 339. Oral Interview

Officials of the customs authorities shall have the right to conduct an oral interview of natural persons, their representatives, as well as persons who are representatives of organisations in order to obtain data relevant to conduct customs control, without documenting the interview outcomes.

Article 340. Requesting, Requiring and Receiving by the Customs Authorities of Documents and/or Data Required for Conduction of Customs Control

1. When conducting customs control, the customs authorities shall have the right to request, and in cases established by this Code, to require from the declarant, carrier, persons carrying out activity in customs activity sphere and

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other persons to submit documents and/or data required for the conduction of customs control, and to set the time period for their submission, which should be sufficient for the submission of requested (required) documents and/or data.

2. The list of requested (required) documents and/or data shall be determined by the customs authority based on inspected documents and/or data subject to the terms of the transaction, characteristics of goods, their intended purpose, as well as other circumstances.

3. The time period established by the customs authority in the request (requirement) on submission of documents and/or data may be extended on the basis of justified application of the person, to whom a request (requirement) is sent, including for the recovery of lost documents. The extended time period for the submission of documents and/or data shall be determined on the basis of an application of the person, to whom the request is sent, but must not exceed 2 months from the date of expiry of the time period for the submission of documents and/or data determined by the customs authority.

4. When conducting customs control in the form of check of customs and other documents and/or data, the customs authority shall request for documents and/or data in accordance with Article 325 of this Code, except for the cases stipulated by Article 326 of this Code, when documents and/or data are requested in accordance with this Article.

5. Documents requested by the customs authority shall be submitted in the form of originals or copies thereof, including hard copies of electronic documents, if treaties and acts on customs regulation do not stipulate mandatory submission of original documents.

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Submitted copies of the documents must be certified by the person who presented them.

The customs authorities shall have the right to verify that submitted copies match their originals.

If submitted documents are executed in a language other than the official language of the Member State, whose customs authority requested the documents, the persons who presented them shall be obliged, on request of the customs official, to provide for a translation of such documents.

6. The declarant, carrier, persons carrying out activity in customs activity sphere and other persons shall submit to the customs authorities documents and/or data necessary for the conduction of customs control orally, in written and/or electronic form.

7. The customs authorities shall have the right to request and receive from state authorities of the Member States, as well as from other organisations of the Member States documents and/or data necessary for the conduction of customs control in accordance with the legislation of the Member States.

8. For the conduction of customs control, the customs authorities shall have the right to receive, in accordance with the legislation of the Member States, from banks and non-bank credit (credit and financial) organisations and organisations conducting certain types of banking operations, documents and/or data about financial operations under the transactions effected.

Article 341. Identification of Goods, Documents, Vehicles, Premises and Other Locations

1. Goods under customs control, and documents for them, cargo spaces (compartments) of vehicles, premises, containers and other places, where

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goods subject to customs control may be placed, may be identified by the customs authority using means of identification, as well as by way of taking samples and/or specimens of goods, detailed description of goods, preparation of drawings, production of scaled images, photos, illustrations, using shipping and other documents, as well as in other ways.

2. Means of identification include secure seals, stamps, digital, letter and other markings, identifying marks, safe packets or other means ensuring the identification of goods.

Procedure for application of means of identification used by the customs authorities, and requirements to them shall be established by the legislation of the Member States on customs regulation.

3. Legislation of the Member States on customs regulation can establish the procedure for application of methods of identification used by the customs authorities, including the procedure for using the methods of identification referred to in Articles 167, 180, 192, 206 and 214 of this Code.

4. The customs authorities can consider secure seals, stamps or other means of identification used by the customs authorities of the states that are non-Member States of the Union, as well as goods consignors or carriers, as means of identification.

5. Means of identification may be changed, removed, destroyed or replaced only by the customs authorities or after their approval, except when there is a real danger of destruction, permanent loss or substantial damage to goods. In such cases, the customs authority shall be notified without delay about change, removal, destruction or replacement of means of identification, and evidence as to the existence of the specified threat shall be submitted.

Change, removal, destruction or replacement of means of identification shall be documented by the customs authority by executing an act of change,

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removal, destruction or replacement of means of identification, the form of which shall be determined by the Commission, or by putting notices with regard to change, removal, destruction or replacement of means of identification on transport (shipping), commercial or customs documents submitted to the customs authority.

Article 342. The Use of Technical Means of the Customs Control, other Technical Means, Vessels and Aircraft of the Customs Authorities

1. When conducting customs control, the customs authorities can use technical means of conduction of customs control (equipment, apparatus, measuring tools, devices and tools) and other technical means.

List and procedure for the use of technical means for the customs control shall be established by the legislation of the Member States on customs regulation.

2. Technical means of customs control should be safe for the life and health of human beings, animals and plants and should not cause harm to persons, goods and vehicles.

3. The Commission may adopt recommendations on common technical requirements to specific technical means of the customs control used by the customs authorities.

4. Technical means of the customs control may be used by the customs authorities when conducting other types of state control (supervision) implemented by the customs authorities in accordance with the legislation of the Member States.

5. Customs control of the goods moved across the customs border of the Union, may be carried out using vessels and aircraft of the customs authorities.

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Procedure for using vessels and aircraft of the customs authorities in order to conduct customs control shall be established by the legislation of the Member States.

Article 343. Customs Escort

1. Customs authorities apply customs escort to ensure transportation of goods under customs control through the customs territory of the Union.

2. Customs escort involves escorting vehicles transporting goods under customs control, or vehicles under customs control.

3. Customs escort is carried out by customs officials or organisations determined in accordance with the legislation of the Member States.

4. Customs authorities may apply customs escort:

1) when transporting goods in accordance with the customs procedure for transit in the following cases:

failure to provide, in accordance with Article 146 of this Code, guarantee for the fulfilment of obligation for payment of import customs duties, taxes, safeguard, anti-dumping and countervailing duties or provision of guarantee for the fulfilment of such an obligation in the amount less than the amount determined in accordance with Article 146 of this Code;

repeated failure of performance by the carrier of its obligations when transporting goods under the customs procedure for transit, which was established by effective orders on bringing to administrative liability, if at least one of the said orders was not executed;

if the carrier fails to timely execute its obligation for payment of import customs duties, taxes, safeguard, anti-dumping and countervailing duties in accordance with Article 153 of this Code;

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other cases when detecting signs of the failure to comply with international treaties and regulations forming part of the law of the Union, and/or the legislation of the Member States;

2) when transporting foreign goods under customs control, when, in accordance with this Code, such goods can be transported through the customs territory of the Union without being placed under the customs procedure for transit.

5. The provisions of the fifth indent of subparagraph 1 of paragraph 4 of this Article shall not apply if the declarant of goods placed under the customs procedure for transit is an authorised economic operator with the first or third certificate type.

6. If the customs authority makes a decision to apply customs escort, the customs authority shall inform the carrier of making such decision and arrange for customs escort not later 24 hours since making that decision.

7. In the course of the customs escort of vehicles through the territory of only one Member State, the procedure for arranging the customs escort is determined by the legislation of that Member State.

8. In the course of the customs escort of vehicles through the territories of two or more Member States, the procedure for arranging the customs escort is determined by the international treaty within the Union.

9. For the purposes of applying the third indent of subparagraph 1 paragraph 4 of this Article, the exchange of information on effective orders on bringing the carrier to administrative liability for failure to fulfil obligations for the carriage of goods under the customs procedure for transit and their execution is carried out in accordance with the international treaty within the Union.

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Article 344. Route of Goods Transportation

1. Route of goods transportation shall be established by the customs authorities in order to ensure control of transportation of goods under customs control through the customs territory of the Union.

2. Route of goods transportation is established in respect of goods placed under the customs procedure for transit or in respect of goods under customs control, when, in accordance with this Code, such goods can be transported through the customs territory of the Union without being placed under the customs procedure for transit.

3. Route of goods transportation is established when transporting goods by road and water transport, with the exception of goods transportation by vessels, including vessels of mixed (sea-river) navigation, between seaports of the Member State and/or the Member States without entering inland waterways of the Member State and/or the Member States.

4. Route of goods transportation established in respect of goods placed under the customs procedure for transit shall be established by the customs authority of departure on the basis of the data contained in transport (shipping) documents.

5. The carrier is allowed to change the route of goods transportation established in respect of goods placed under the customs procedure for transit upon approval by the customs authority of departure or any customs authority located on its transportation route that is notified to the carrier in electronic or written form.

6. In the case of establishing the route of goods transportation in respect of goods transported through the territory of only one Member State, the customs authorities may use information systems and technical means of

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customs control that provide for remote control of movement of vehicles and compliance with the established route of goods transportation.

7. Procedure for performance of customs operations related to establishing, changing or following the route of goods transportation established in respect of goods placed under the customs procedure for transit shall be determined by the Commission, and in respect of goods under customs control, when, in accordance with this Code, such goods can be transported through the customs territory of the Union without being placed under the customs procedure for transit - by the legislation of the Member States.

Article 345. Accounting of Goods under the Customs Control, and Customs Operations Performed with them

1. Customs authorities maintain accounting of goods under the customs control, and customs operations performed with them.

2. Procedure and forms of accounting of goods under the customs control, and customs operations performed with them shall be established by the legislation of the Member States on customs regulation.

3. The legislation of the Member States on customs regulation can stipulate that customs authorities keep accounting of declarants, as well as cases and procedure for such accounting.

Article 346. Participation of a Specialist in Conducting the Customs Control

1. When conducting customs control the customs authorities, if required, for performance of particular acts, may engage a specialist, who is not interested in the outcome of such actions and has special knowledge and

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skills needed to assist the customs authorities, including in application of technical means of customs control.

The legislation of the Member States may stipulate that such specialists are engaged upon a decision of the customs authority executed in accordance with such legislation.

2. A person shall be engaged as a specialist when conducting customs control on a contractual basis.

3. The specialist shall have the right to:

1) familiarise with the materials related to performance of the actions in which he/she participates;

2) familiarise with the documents issued according to the outcomes of performance of the acts in which he/she participated, and to make statements or remarks in respect of the actions executed by him/her, to be included in such documents.

4. The specialist shall:

1) participate in the performance of acts requiring special knowledge and skills, or perform such actions, give explanations on acts performed by him/her;

2) certify with his/her signature performance of the acts referred to in subparagraph 1 of this paragraph, their content and outcomes.

5. The specialist shall not disclose, use for other purposes, transfer the information obtained that constitutes commercial, bank, tax, or other secret protected by the law, as well as other confidential information, except for the cases stipulated by the legislation of the Member States.

6. Expenses incurred by the customs authorities in respect of engaging a specialist, will be refunded at the expense of the person, with regard to activities of and/or goods of which the customs control is carried out, if in the

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course of conduction of customs control, violations of treaties and acts on customs regulation and/or the legislation of the Member States on customs regulation are revealed. In other cases, such services are paid from the budget of the Member State, whose customs authority carried out the customs control.

Article 347. Engaging Specialists and Experts of Other State Authorities of the Member States to Assist in Conducting the Customs Control

1. Customs authorities shall have the right to engage specialists and experts of other state authorities of the Member States to assist in conducting customs control.

The legislation of the Member States may stipulate that such specialists are engaged upon a decision of the customs authority executed in accordance with such legislation.

2. Specialists and experts engaged from other state authorities of the Member States shall not disclose data that constitutes state, commercial, tax, bank and other secret protected by the law, as well as confidential information concerning persons carrying out the foreign trade activity and other activities in customs activity sphere.

3. Costs associated with engaging specialists and experts of other state authorities of the Member States, if the work they performed on the instructions of the customs authorities is not included in the scope of their official duties, shall be refunded in accordance with the procedure determined by paragraph 6 of Article 346 of this Code.

Article 348. Cargo Handling and Other Operations in Relation to Goods and Vehicles Necessary for the Conduction of Customs Control

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1. When conducting customs control on request of the customs authority, the declarant, owner of a temporary storage warehouse or a customs warehouse, a customs broker and/or other person having authority in respect of goods, shall have to effect transportation (shipment), to weigh or provide determination of goods quantity in any other way, to load, unload, reload, correct damaged packaging, unpack, pack or repack goods subject to customs control, as well as open premises, containers, and other locations, where such goods are (may be) placed.

2. The carrier shall be obliged to facilitate cargo and other operations in relation to the goods which it transports (ships), and vehicles for transportation (shipment) of such goods.

3. Cargo handling and other operations in relation to goods and vehicles should not result in any expenses for customs authorities.

Article 349. Customs Supervision

Customs officials shall have the right to carry out direct or indirect supervision, including with the use of technical means, of goods, including vehicles subject to customs control, and of cargo and other operations related to them, as well as of natural persons crossing the customs border of the Union and staying in the customs control zone or transit zone of an international airport.

Article 350. Verification of Existence of Goods Accounting System and Record-Keeping

1. In order to ensure compliance with the requirements established in this Code and/or the legislation of the Member States, the customs authorities shall verify:

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1) that candidates for inclusion in the registry of authorised economic operators, registries of persons carrying out the activity in customs activity sphere, and persons included in such registries have a goods accounting system corresponding to the established requirements;

2) accounting of goods by persons carrying out the activity in customs activity sphere, authorised economic operators and persons that own and/or use the goods placed under customs procedures provided for accounting of goods.

2. Procedure for verification that a goods accounting system corresponding to the established requirements exist, and record-keeping of goods shall be determined in accordance with the legislation of the Member States.

SECTION VII
CUSTOMS AUTHORITIES

Chapter 47
General Provisions on Customs Authorities

Article 351. Customs Authorities, their Tasks and Functions

1. Customs authorities, within their competencies, shall perform the following tasks:

1) protection of national security of the Member States, life and health of human beings, flora and fauna, environment;

2) creation of the conditions for accelerating and simplifying movement of goods across the customs border of the Union;

3) enforcing treaties and acts on customs regulation, other international treaties and acts forming part of the law of the Union, the legislation of the

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Member States on customs regulation, as well as the legislation of the Member States, control of which is imposed on customs authorities.

2. In order to ensure fulfilment of the tasks imposed on the customs authorities, the customs authorities, within their competence, perform the following functions:

1) performance of customs operations and conduction of customs control, including in the framework of mutual administrative assistance;

2) charging customs fees, as well as safeguard, anti-dumping and countervailing duties, control of correctness of their calculation and timely payment, refund (offset) and adoption of measures for their compulsory recovery;

3) ensuring compliance with customs tariff regulatory measures, prohibitions and restrictions, trade remedies in respect of goods moved across the customs border of the Union;

4) counteraction to legitimisation (laundering) of criminal proceeds and terrorist financing when conducting customs control of moving cash and/or monetary instruments across the customs border of the Union;

5) prevention, detection and suppression of crimes and administrative offences;

6) protection of intellectual property rights in the customs territory of the Union;

7) maintaining customs statistics;

8) implementation of export, radiation and other forms of state control (supervision) in accordance with the legislation of the Member States.

3. The customs authorities may be entrusted with other tasks and functions established by the legislation of the Member States and/or international treaties within the Union.

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4. In accordance with the legislation of the Member States, particular functions of the customs authorities involving performance of customs operations and conducting customs control in the forms referred to in the second to fourth indents of Article 322 of this Code, and applying the measure that ensures the conduction of customs control provided for under Article 339 of this Code, in places of moving goods across the customs border of the Union, where arrival in the customs territory of the Union and/or departure from the customs territory of the Union of goods for personal use only takes place and there are no customs authorities, may be imposed on other state authorities of the Member States, which carry out control functions in such places.

5. In accordance with the legislation of the Member States, the conduction of customs control, in accordance with paragraph 8 of Article 310 of this Code, may be imposed on other state authorities of the Member States.

6. In accordance with the legislation of the Member States, particular functions of the customs authorities related to the levying of customs fees, as well as safeguard, anti-dumping and countervailing duties, monitoring correctness of their calculation and timely payment, refund (offset) and applying measures for their compulsory recovery, may be imposed on other state authorities of the Member States.

7. Rights and obligations of customs authorities shall be established by this Code and the legislation of the Member States.

8. Customs authorities system and conditions for service in customs authorities shall be established by the legislation of the Member States.

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Article 352. Liability of Customs Authorities and their Officials

1. Customs authorities shall be liable in accordance with the legislation of the Member States for damage caused by unlawful decisions, actions (inaction).

2. Damages caused to persons by unlawful decisions, actions (inaction) of customs authorities or their officials shall be compensated in accordance with the legislation of the Member States.

3. Damages caused to persons by lawful decisions, actions of customs officials, shall be not compensated, except for the cases stipulated by the legislation of the Member States.

4. Customs officials bear disciplinary, administrative, criminal or other liability for unlawful decisions, actions (inaction) in accordance with the legislation of the Member States.

Article 353. Customs Infrastructure

1. The customs infrastructure include buildings, constructions, premises, outdoor areas equipped with technical means of customs control, with engineering, information, telecommunications systems and means for their operation (hereinafter in this Article - “customs infrastructure elements”), and community infrastructure and facilities that support activities of the customs authorities.

2. Customs infrastructure elements may be located in the following places:

1) places of moving goods across the customs border of the Union;

2) locations of customs authorities and institutions belonging to the customs authorities system of the Member States;

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3) other places, where customs operations may be performed and customs control may be carried out.

3. Standard requirements for arrangement and technical equipping of customs infrastructure elements located in places of moving goods across the customs border of the Union shall be determined by the Commission taking into account the features of their functional purpose related to supporting activities of the customs authorities.

4. Requirements for arrangement and equipping of customs infrastructure elements in the locations of customs authorities and institutions belonging to the customs authorities system of the Member States, and in other places,–where customs operation may be performed and customs control may be carried out shall be established in accordance with the legislation of the Member States.

5. Analysis of status, dynamics and trends for development of the customs infrastructure in places of moving goods across the customs border of the Union is conducted by the Commission on the basis of data generalised for a certain period of time and submitted by the customs authorities about moving goods and vehicles across the customs border of the Union that do not contain data classified, in accordance with the legislation of the Member States, as state secrets or data of restricted distribution.

Composition of the specified data, its structure and format, as well as frequency of and procedure for its provision shall be determined by the Commission.

Information on the status, dynamics and trends for development of the customs infrastructure is placed on the official website of the Union on the Internet.

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Article 354. Law Enforcement Activity of Customs Authorities

1. Customs authorities are inquiry and/or investigation bodies for crimes or criminal offences proceedings in respect of which are referred to the competence of customs authorities in accordance with the legislation of the Member States.

2. Customs authorities shall carry out operational search activity in order to identify persons who prepare, commit or have committed a wrongful act recognised to be a crime in accordance with the legislation of the Member States, to handle requests of international organisations, customs and other competent authorities of non-Member States of the Union, under the international treaties of the Member States with a third party.

Operational search activity shall be carried out by customs authorities in accordance with the legislation of the Member States.

3. Customs authorities shall conduct administrative process (proceedings) on cases of administrative offences and take administrative action against persons in accordance with the legislation of the Member States.

4. Types (components) of crimes and administrative offenses, as well as the procedure and principles of taking criminal and/or administrative actions against persons shall be established by the legislation of the Member States taking into account the features stipulated by the international treaties within the Union.

5. Legal assistance and interaction of customs authorities on criminal cases and cases on administrative offences shall be carried out in accordance with international treaties within the Union and/or international treaties of the Member States with a third party.

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Article 355. Rights of Customs Authorities to Stop Vehicles and to Detain (Return) Vessels and Aircraft that Have Left the Customs Territory of the Union

1. The customs authorities may stop vehicles, as well as forcibly return vessels and aircrafts that have left the customs territory of the Union without the permission of a customs authority.

Duration of customs control in case of stopping motor vehicles outside the customs control zones should not exceed 2 hours since such stops.

2. Actions of customs authorities on detention (returning) of vessels and aircrafts being outside the customs territory of the Union shall be implemented in accordance with the international treaties of the Member States with a third party.

Article 356. Handling Information Received by the Customs Authorities

1. Any information received by the customs authorities in accordance with this Code, other treaties and acts on customs regulation, international treaties of the Member States with a third party and/or the legislation of the Member States, shall be used by the customs authorities solely to carry out their tasks and functions.

2. Customs authorities, their officials, as well as other persons that, in accordance with this Code, other treaties and acts on customs regulation, international treaties of the Member States with a third party and/or the legislation of the Member States, have obtained access to information referred to in paragraph 1 of this Article, shall not be entitled to disclose, use for personal purposes or transfer to other persons, including state authorities of the Member States, the information constituting state, commercial, tax, bank and other secrets protected by the legislation of the Member States, as

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well as other confidential information, except for the cases stipulated by this Code, international treaties of the Member States with a third party and/or established by the legislation of the Member States.

3. Customs authorities of one Member State shall transfer the information received by them, including preliminary information, to state authorities of their state, if the specified authorities need such information to perform the tasks and to exercise the functions imposed on them under the legislation of that Member State, in the manner and in compliance with the requirements of the legislation of that Member State on protection of state, commercial, tax, bank and other secrets protected by the legislation of that Member State, or any other confidential information, and with regard to the information obtained in accordance with Chapter 49 of this Code - the requirements of Article 375 of this Code.

Article 357. Mutual Recognition of Decisions Taken by the Customs Authorities and Outcomes of the Customs Control

Decisions taken by the customs authorities when performing customs operations, and outcomes of the customs control duly executed shall be mutually recognised in the Member States and shall have equal legal force in the customs territory of the Union, except for the cases stipulated by this Code.

Article 358. Appealing against Decisions, Actions (Inaction) of the Customs Authorities or their Officials

Any person shall have the right to appeal against decisions, actions (inaction) of the customs authorities or their officials in the manner and within the timescale established by the legislation of the Member State,

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decisions, actions (inaction) of a customs authority or officials of the customs authority of which are appealed against.

Article 359. Consultation and Adoption of Advance Rulings by the Customs Authorities

1. Customs authorities shall consult persons on application of treaties and acts on customs regulation and other matters within the competence of the customs authorities, on a free basis.

2. When consulting customs officials shall not check, on behalf of the customs authority, customs declarations and other documents to be submitted to the customs authorities in accordance with this Code and other treaties and acts on customs regulation, and shall not execute such customs declarations and documents.

Consulting on filling in those documents shall be implemented without checking those documents and information submitted by a person.

3. The information provided to persons in the course of consulting shall not constitute grounds for taking decisions or performing actions (inaction) by a customs authority or its official in performing customs operations in respect of goods.

4. Procedure and time for providing consulting by the customs authorities shall be determined by the legislation of the Member States.

5. Customs authorities shall take advance rulings on the classification of goods, on the origin of goods, on applying the methods for customs valuation of imported goods in accordance with this Code, as well as on other matters as determined by the Commission under the procedure established in accordance with the legislation of the Member States, if this procedure is not determined by the Commission.

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Article 360. Maintaining Customs Statistics, Using and Providing Customs Statistics Data

1. Customs authorities shall maintain customs statistics, which includes customs statistics of foreign trade in goods of the Member States with non-Member States of the Union (hereinafter in this Article referred to as "customs statistics of foreign trade in goods"), and special customs statistics.

In accordance with the legislation of the Member States, maintaining customs statistics of foreign trade in goods can be assigned to other state authorities of that state.

2. For maintaining customs statistics, information resources of customs authorities are used.

3. Data of customs statistics of foreign trade in goods is formed for the purpose of analysis of the status, dynamics and trends of development of foreign trade in goods of the Member States with non-Member States of the Union.

Maintaining customs statistics of foreign trade in goods is carried out in accordance with the methodology approved by the Commission.

Procedure for maintaining customs statistics of foreign trade in goods shall be determined in accordance with the legislation of the Member States.

4. Customs authorities provide the data of customs statistics of foreign trade in goods, including for submitting an application on using or reviewing trade remedies, for persons and international organisations in accordance with the procedure established by international treaties within the Union, international treaties of the Member States with a third party and/or established by the legislation of the Member States.

5. Special customs statistics data are generated and used in order to fulfil the tasks imposed on customs authorities.

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The procedure for maintaining special customs statistics shall be determined in accordance with the legislation of the Member States.

Article 361. Collection by Customs Authorities of Information on Persons

1. Customs authorities shall have the right to collect information on persons engaged in foreign economic activity related to movement of goods across the customs border of the Union, or other activities in respect of goods subject to customs control, including data:

1) about founders, shareholders, managers and chief accountants of the organisation;

2) about state registration of a juridical person or a state registration an individual as an entrepreneur;

3) about composition of the property used for business purposes;

4) about opened bank accounts;

5) about foreign economic activity of a person;

6) about location of the organisation and its affiliates;

7) about registration with the tax authority as a tax payer and about identification (registration, account) number of the taxpayer;

8) about the financial sustainability of the juridical persons included in the registry of authorised economic operators or applying for inclusion in such a registry;

9) about arrears (default of payment) in accordance with the legislation of the Member States on taxes and fees (tax legislation) of juridical persons included in the registry of authorised economic operators or applying for inclusion in such a registry;

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10) on natural persons: personal data (surname, name, patronymic (if any), date and place of birth, gender, residential address, details of the identity document, including personal (individual ID) number of the natural person (if any), identification (registration, account) taxpayer ID number (if any)) and frequency of moving by these natural persons of goods across the customs border of the Union;

11) about criminal prosecution against natural persons of the Member States who are shareholders of a juridical person applying for inclusion in the registry of authorised economic operators or included in this registry, its founders (or participants), directors, chief accountants for crimes or criminal offences, which proceedings are assigned to customs and other state authorities.

2. Collecting information on persons referred to in paragraph 1 of this Article shall be carried out by the customs authorities when performing customs operations and through its receipt of other state authorities of the Member States.

3. The persons referred to in paragraph 1 of this Article shall have the right to familiarise with documented information about themselves held by customs authorities, and to clarify this information in order to ensure its completeness and reliability.

Article 362. Exchange of Documents and/or Data

1. Documents and/or data in the cases provided for in this Code, other international treaties and acts on customs regulation, between customs authorities and declarants, carriers, persons engaged in activities related to customs affairs, authorised economic operators and other persons carrying

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out activity in customs activity sphere, shall be exchanged in electronic form or by submitting (sending) hard copy documents and/or data.

2. Electronic documents and/or data in electronic form shall be exchanged through interaction of information systems of customs authorities and information systems of the persons referred to in paragraph 1 of this Article, or using resources of the Internet.

3. Documents and/or data are exchanged by submitting (sending) hard copy documents and/or information if there are no technical capabilities to exchange documents and/or information in electronic form, as well as in the cases provided for in this Code, other treaties and acts on customs regulation and/or the legislation of the Member States.

Article 363. Relations between Customs Authorities and Persons Engaged in Foreign Economic Activities (Persons Carrying Out the Foreign Trade Activity), Authorised Economic Operators, Persons Carrying Out Activity in Customs Activity Sphere, their Associations and Unions

1. In order to improve customs regulation and to openly discuss draft treaties and acts on customs regulation, customs authorities shall establish and maintain official relations of advisory nature with persons engaged in foreign economic activities (persons carrying out the foreign trade activity), authorised economic operators, persons carrying out activity in customs activity sphere, their associations and unions.

2. To improve the efficiency of customs control, customs authorities interact with persons engaged in foreign economic activities (foreign trade operators), authorised economic operators, persons carrying out activity in customs activity sphere, their associations and unions.

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3. To establish and maintain official relations of advisory nature and interaction in order to improve the efficiency of customs control between customs authorities and persons engaged in foreign economic activities (persons carrying out the foreign trade activity), authorised economic operators, persons carrying out activity in customs activity sphere, their associations and unions, advisory bodies may be established at the customs authorities, and documents governing such interaction may be adopted.

Article 364. Approval by the Customs Authorities of Vehicles for International Transportation for Goods Transportation under Customs Seals and Stamps

1. For goods transportation under customs seals and stamps, vehicles for international transportation should be designed and arranged to meet the following requirements:

1) customs seals may be affixed in a simple and reliable way;

2) goods may not be taken out from the sealed part of the cargo compartments (sections) of the vehicle for international transportation or put into it without leaving visible signs of its opening or without breaking customs seals and stamps;

3) there are no secret places where goods may be hidden;

4) places, where goods may be placed, shall be readily accessible for customs inspection of goods.

2. The requirements for vehicles for international transportation referred to in paragraph 1 of this Article shall be deemed to be fulfilled if such vehicles comply with the requirements for their construction and arrangement established by the international treaties of the Member States with a third party.

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3. Compliance of the vehicle for international transportation with the requirements referred to in paragraphs 1 and 2 of this Article may be confirmed in advance by obtaining a certificate of approval of the vehicle for international transportation of goods under customs seals and stamps.

4. Certificate of approval of the vehicle for international transportation of goods under customs secure seal and stamps may be issued:

1) individually;

2) by design type (series) of vehicles.

5. Certificate of approval of the vehicle for international transportation of goods under customs seals and stamps shall be issued by the customs authority, upon an application of the person concerned, not later than 1 business day following the day of registration of that application, subject to provision of the vehicle.

This certificate shall be valid within the period determined by the Commission, except for the case of the vehicle design changes.

The certificate of approval of the vehicle for international transportation of goods under customs seals and stamps, when the ownership for the vehicle is transferred to another person, shall remain valid.

The form of the certificate of approval of the vehicle for international transportation of goods under customs secure seal and stamps, procedure for its issuance and use shall be determined by the Commission.

6. Customs authorities shall not require advance approval of the vehicle for international transportation of goods under customs seals and stamps, except for the following cases:

1) goods are transported by customs carrier;

2) advance approval is stipulated by the international treaties of the Member States with a third party.

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Chapter 48
Information Systems and Information Technologies Used by the Customs Authorities

Article 365. Information Systems and Information Technologies Used by the Customs Authorities

1. Customs operations can be performed using information systems and information technologies of customs authorities, declarants and other interested persons, as well as information systems of state authorities (organisations) of the Member States within information exchange.

2. Development, creation, implementation, operation, maintenance, upgrading of information systems, information technologies and information security tools used when performing customs operations shall be carried out in accordance with the legislation of the Member States.

3. Customs authorities shall apply information systems and information technologies developed, produced and/or purchased by the customs authorities in accordance with the legislation of the Member States.

Article 366. Information Resources of Customs Authorities

1. In order to create information resources of the customs authorities, the customs authorities collect and process data of goods moved across the customs border of the Union, and persons that move such goods.

2. Information resources of the customs authorities are formed on the basis of documents and data submitted when performing customs operations, and are intended for limited access.

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Procedure for formation of information resources of the customs authorities and access to them is established by the legislation of the Member States.

3. Information resources of the customs authorities containing information on treaties and acts on customs regulation, are open and public.

Public information resources of the customs authorities are placed on the official websites of the customs authorities and/or of the Union on the Internet.

4. The procedure for obtaining and use of the information contained in the information resources of the customs authorities, with restricted access and controlled by the customs authorities, as well as the composition of and procedure for the provision of such information shall be established by the legislation of the Member States.

Article 367. Protection of Data and Rights of Persons Involved in Information Processes and Information Support

1. Protection of information, use of information protection tools in the information systems used by the customs authorities, and evaluation of the level of information protection in the information resources and information systems used by the customs authorities, shall be carried out in accordance with the legislation of the Member States.

2. Protection of the rights of persons providing information in accordance with this Code in the information systems used by the customs authorities shall be carried out in accordance with the legislation of the Member States.

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Chapter 49
Information and Other Interaction of the Customs Authorities

Article 368. Interaction of the Customs Authorities within the Union

1. The customs authorities in order to carry out their tasks and exercise their functions shall interact with each other as well as with state authorities and other bodies and organisations of the Member States and the Commission in accordance with this Code, the Union Treaty, international treaties within the Union and/or the legislation of the Member States.

2. Interaction of the customs authorities shall be effected through:

1) exchange of information, which is being carried out in accordance with the Union Treaty in the context of the common processes of the Union;

2) exchange of information on a regular basis in electronic form in accordance with Article 370 of this Code, as well as in other cases stipulated by this Code and/or international treaties within the Union;

3) fulfilment of requests for submission of copies of documents and/or the data;

4) sending information by the customs authority of one Member State to the customs authority of another Member State;

5) provision of mutual administrative assistance;

6) attendance when conducting customs control in respect of goods moved by pipeline transport or power transmission lines, in places of measuring devices installation;

7) other kinds of interaction.

3. Common processes within the Union in the area of customs regulation are defined in order to ensure compliance with the provisions of this Code, including the insurance of customs control, in respect of goods

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transported through the customs territory of the Union, in accordance with customs procedure for transit, temporarily imported vehicles for international transportation, temporarily imported vehicles for personal use, as well as confirmation of the actual export of goods from the customs territory of the Union.

4. To execute its powers, the Commission shall be entitled to make requests in electronic form for the customs authorities and to receive information from them that does not contain data classified in accordance with the legislation of the Member States as a state secret or data of restricted distribution.

Article 369. Interaction and Cooperation of the Customs Authorities with the Customs and other Authorities of non-Member States of the Union and International Organisations

Customs authorities shall interact and cooperate with the customs and other authorities of non-Member States of the Union, and international organisations, in accordance with the international treaties of the Union with a third party and/or international treaties of the Member States with a third party.

Article 370. Exchange of Information between the Customs Authorities on a Regular Basis

1. Customs authorities shall, on a regular basis, share information from declarations for goods, the customs documents referred to in paragraph 4 of Article 52 and the second indent of paragraph 4 of Article 277 of this Code, advance rulings on the classification of goods, including data amending (complementing) the data in such customs documents that are contained in

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the information resources of the customs authorities and do not relate to the data constituting a state secret.

Data for exchanging information on a regular basis shall be determined according to the list set out in Annex 2 to this Code.

2. Regular exchange of information shall be carried out in electronic form in accordance with the technical conditions that are determined by the customs authorities involved in the exchange of such information, structure and format of the data for such exchange, the procedure, terms and ways for such exchange.

Technical conditions for regular exchange of information in electronic form shall be determined by the customs authorities.

Customs authorities shall formally inform each other about customs officials responsible for preparation, transmission and receipt of information on a regular basis.

Article 371. Procedure for Sending and Execution by the Customs Authorities of Requests for Submission of Copies of Documents and/or Data

1. In order to fulfil the tasks imposed on the customs authorities, the customs authority of one Member State, upon requests of the customs authorities of the other Member States, provide them with copies of documents and/or information in their possession or obtained in accordance with paragraph 7 of this Article.

2. The grounds for a request for submission of copies of documents and/or data (hereinafter in this Article - the “request”) shall be:

1) detection, when analysing information obtained through information exchange, inconsistencies of data on goods, vehicles for international transportation and/or persons having authority in respect of goods;

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2) availability of information indicating a possible violation of treaties and acts on customs regulation and/or the customs legislation of a Member State, the customs authority of which makes a request;

3) verification of compliance by a juridical person applying for inclusion in the registry of authorised economic operators with the criteria for including in this registry provided for in subparagraphs 3, 5 and 6 of paragraph 1 of Article 433 of this Code.

3. The request is issued as a letter in the form of an electronic document or a hard copy document, which shall be signed by the Head (Chief) of the customs authority that sends the request, an authorised Deputy Head (Deputy Chief) of the customs authority or their replacing officials.

4. The request must contain the following information:

1) name of the customs authority that sends the request and the customs authority to which the request is sent;

2) reference to this Article;

3) statement of the facts in respect of which the request is sent, indicating the provisions of treaties and acts on customs regulation and/or the customs legislation of the Member State, compliance with which is verified;

4) grounds for the request in accordance with paragraph 2 of this Article;

5) a list of documents, copies of which are requested, and/or the requested data;

6) other information which, in the opinion of the customs authority that sends the request, is required for execution of the request.

5. The request may be attached with the copies of documents that are referenced in the request text, and other documents relating to the circumstances, in connection with which the request is sent.

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6. The request shall be executed within 1 month from the date of its registration by the customs authority, which received the request, except as specified in paragraphs 8 and 9 of this Article.

7. If the customs authority does not have the documents and/or data requested, it shall request other state authorities and organisations of the Member State for the copies of the documents and/or data necessary for execution of the request, in accordance with the legislation of the Member State.

8. While executing the request the customs authority shall have the right to:

1) request the customs authority that sent the request for any additional information necessary to execute the request;

2) extend the time period for execution of the request specified in paragraph 6 of this Article, if it has to receive copies of documents and/or data that is required for execution of the request from other state authorities and organisations of the Member State, for 1 month upon a written notice of the customs authority, which sent the request, indicating the reasons for such extension.

9. When sending a request, in accordance with subparagraph 1 paragraph 8 of this Article, the term for execution of the request shall be suspended from the date of sending the request and resumed from the date of receipt of the additional information requested.

10. The customs authority shall refuse in execution of a request in the following cases:

1) the request does not meet the requirements specified in paragraph 4 of this Article;

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2) additional information requested under subparagraph 1 of paragraph 8 of this Article is not received within 2 months from the date of sending such a request;

3) execution of the request may be detrimental to the national security of the Member State, contrary to the legislation of the Member State, whose customs authority received the request, or the international treaties of that Member State with a third party;

4) the request could not be executed for reasons beyond the control of the customs authority, to which the request is sent.

11. The customs authority shall notify the customs authority, which sent the request, of the reasons for refusal in execution of the request.

12. Sending and execution of the requests in accordance with this Article shall be implemented by the customs authorities defined by the Commission.

Article 372. Sending Information by the Customs Authority of One Member State to the Customs Authority of Another Member State

1. The customs authority of one Member State shall send the information to the customs authority of another Member State in the following cases:

1) grounds for suspension of the validity of the certificate of inclusion in the registry of authorised economic operators provided for in subparagraphs 6, 11 and 12 of paragraph 1 of Article 435 of this Code;

2) evidence is revealed confirming the use of vehicles for international transportation in violation of the requirements of Article 275 of this Code;

3) other cases which, in accordance with this Code, provide for interaction of customs authorities.

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2. Procedure for and term of submitting information in accordance with paragraph 1 of this Article, as well as composition of the sent data and/or sent documents shall be determined by the Commission.

3. The customs authority of one Member State shall have the right to send the information to the customs authority of the other Member State on its own initiative in the following cases:

1) information may provide evidence of violations possible risks of violation of treaties and acts on customs regulation and/or the customs legislation of the Member State, the customs authority of which makes a request;

2) there are reasons to believe that this information is of interest to the customs authority, to which it is sent.

Article 373. Mutual Administrative Assistance

1. Mutual administrative assistance shall mean actions of the customs authority of one Member State executed on the instruction of the customs authority of another Member State or jointly with it in order to ensure compliance with treaties and acts on customs regulation, prevention and suppression of violations of treaties and acts on customs regulation.

2. The customs authority of one Member State shall have the right to send the instruction to the customs authority of another Member State on the conduction of customs control (hereinafter in this Article - the “instruction”).

3. Grounds for sending an instruction may be:

1) the need to check the reliability of the data submitted by the person being checked to the customs authority conducting an on-site customs check of the persons related to such a person being checked under transactions

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(operations) with goods, if such persons are established or registered in accordance with the legislation of another Member State;

2) the need to carry out customs control in accordance with paragraph 2 of Article 312 of this Code in respect of goods being in the territory of the Member State other than the State, whose customs authority released the goods;

3) availability of information indicating a possible violation of the requirements of treaties and acts on customs regulation.

4. The instruction is issued as a letter signed by the Head (Chief) of the customs authority that sends the instruction, an authorised Deputy Head (Deputy Chief) of the customs authority or their replacing officials.

5. The instruction must contain:

1) name of the customs authority that sends the instruction and the customs authority to which the instruction is sent;

2) reference to this Article;

3) statement of the facts in respect of which the instruction is sent, indicating the provisions of treaties and acts on customs regulation;

4) grounds for the instruction in accordance with paragraph 3 of this Article;

5) indication to the forms of customs control and/or measures ensuring the conduction of customs control to be applied, objectives of customs control, and when sending an instruction on a customs check - also on its subject in accordance with paragraph 6 of Article 331 of this Code and the list of issues to be considered during its conducting;

6) information on products, persons, documents and/or data in respect of which customs control is required, as well as other information necessary for execution of the instruction.

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6. Attached to the instruction shall be the materials relevant to the circumstances, in connection with which the instruction is sent, including copies of the documents referenced in the text of the instruction, and other documents relevant to those circumstances.

7. The instruction shall be executed within 2 months from the date of its registration with the customs authority, which received the instruction, except for the cases referred to in this Article.

8. While executing the instruction, the customs authority shall have the right to:

1) request the customs authority that sent the instruction for any additional information necessary to execute the instruction;

2) in addition to the forms for customs control and/or measures ensuring the conduction of customs control specified in the instruction, carry out customs control in other forms or apply other measures ensuring the conduction of customs control;

3) use the forms of customs control and/or measures ensuring the conduction of customs control other than those specified in the instruction, if the forms of customs control and/or measures ensuring the conduction of customs control specified in the instruction may not be used for reasons beyond the control of the customs authority, to which the instruction is sent;

4) extend the term of execution of the instruction within the term of conduction of particular forms of customs control provided by this Code, with a written notice of the customs authority that sent the instruction of the reasons for such extension.

9. When sending a request, in accordance with subparagraph 1 paragraph 8 of this Article, the time period for execution of the instruction

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shall be suspended from the date of the request and be resumed from the date of receipt of the information requested.

10. Based on the results of the execution of the instruction, a customs authority shall send information on the results of the customs control with the application of certified copies of customs documents issued following the customs controls, and copies of other documents and/or data received in the course of execution of the instruction.

11. The customs authority shall refuse in execution of an instruction in the following cases:

1) the instruction does not meet the requirements specified in paragraph 5 of this Article;

2) the information requested in accordance with subparagraph 1 of paragraph 8 of this Article is not received within 2 months from the date of the request;

3) execution of the instruction may be detrimental to the national security of the Member State, contrary to the legislation of the Member State, whose customs authority received the instruction, or the international treaties of that Member State with a third party;

4) the instruction cannot be executed for reasons beyond the control of the customs authority, to which the instruction is sent.

12. The customs authority shall notify the customs authority, which sent the instruction, of the reasons for refusal in execution of the instruction.

13. Sending and enforcement of instructions in accordance with this Article shall be implemented by the customs authorities defined by the Commission.

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Article 374. Access to Places of the Installation of the Metering Devices for the Goods Moved by Pipeline Transport or Power Transmission Lines

1. Authorised officials of the customs authorities of one Member State have the right to participate in conducting customs control in places of the installation of the metering devices for the goods moved by pipeline transport or power transmission lines located in the adjacent territories of other Member States, together with the authorised officials of the customs authorities of the Member State, in whose territory such metering devices are located, if readings of these metering devices are used by such customs authorities under the customs control.

2. Procedure for access to places of the installation of metering devices, procedure for interaction of customs authorities, used forms of customs control, as well as a list of places of the installation of metering devices referred to in paragraph 1 of this Article shall be determined by the Commission.

Article 375. Using Information Received in the Framework of Interaction of the Customs Authorities

1. Information received by the customs authority of one Member State from the customs authority of another Member State in accordance with this Chapter shall be used by the customs authorities exclusively to perform the tasks and exercise the functions imposed on the customs authorities, and may not be transferred to other persons and used for other purposes without a written consent of the customs authority, which provided such information.

2. The customs authorities shall take all necessary measures to protect information received in accordance with this Chapter against unauthorised distribution and ensure restricting a scope of persons with the access to the

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information received, as well as its protection in accordance with the legislation of the Member States.

Chapter 50
Risk Management System Applied by the Customs Authorities

Article 376. Definitions

For the purposes of this Chapter, the terms below shall have the following meanings:

"risk analysis" shall mean the use of information available for the customs authorities to define risk scope and indicators;

"risk identification" shall mean actions aimed at risk detection, identification and description;

"risk indicator" shall mean a sign or combination of signs that allow selecting a customs control object;

"risk minimisation measures" shall mean the forms of customs control referred to in this Code, measures ensuring the conduction of customs control as well as other measures established by this Code and the legislation of the Member States on customs regulation applied on the basis of risk assessment;

"risk scope" shall mean description of the risk and conditions under which it occurs;

"risk assessment" shall mean steps for risk identification, analysis and determination of the risk level;

"risk profile" shall mean the totality of the data about risk scope, risk indicators and risk minimisation measures;

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"customs risk" shall mean probability of the failure to comply with treaties and acts on customs regulation and the legislation of the Member States on customs regulation;

"risk management" shall mean the systematic activities of the customs authorities to minimise the probability of events related to the failure to comply with treaties and acts on customs regulation and the legislation of the Member States on customs regulation, and possible damage from their occurrence;

"risk level" shall mean the value of the ratio of frequency of occurrence of the event associated with the failure to comply with treaties and acts on customs regulation and the legislation of the Member States on customs regulation and possible consequences (damage) of the specified event.

Article 377. Organisation of the Risk Management Process by the Customs Authorities

1. The risk management process by the customs authorities includes:

1) collecting and processing information about customs control objects, performance of customs operations conducted and results of the customs control carried out both before and after goods release;

2) risk assessment;

3) risk indicator description;

4) identifying risk minimisation measures and procedure for applying such measures;

5) development and adoption of risk profiles;

6) selecting customs control objects;

7) applying risk minimisation measures;

8) analysis and monitoring of the results of risk minimisation measures.

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2. For a differentiated application of risk minimisation measures, the customs authorities may establish categories for persons conducting customs operations, by attributing them to low, medium or high risk level categories.

3. When implementing the risk management process, the customs authorities mainly use information systems and information technologies.

4. Implementation by the customs authorities of the risk management process shall be carried out in accordance with the legislation of the Member States on customs regulation.

5. The information contained in risk profiles and indicators is confidential and may not be disclosed, except for the cases established by the legislation of the Member States.

6. The Commission shall have the right to determine risk scopes, in respect of which the customs authorities are recommended to adopt the risk profile and apply risk minimisation measures.

Article 378. Use of the Risk Management System by the Customs Authorities

1. The customs authorities shall use the risk management system for selecting customs control objects and risk minimisation measures.

2. The customs authorities shall use the risk management system for conducting customs control when goods are under customs control and within the time periods established by the third and fourth indents of paragraph 7 of Article 310 of this Code, as well as for customs control in accordance with paragraph 8 of Article 310 of this Code;

3. The main objectives of the use by the customs authorities of the risk management system are:

1) ensuring the efficiency of the customs control;

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2) focusing on high risk scopes and ensuring effective use of the resources of the customs authorities;

3) creating conditions for accelerating and simplifying movement of goods across the customs border of the Union, in respect of which the need is not determined to apply risk minimisation measures.

4. The legislation of the Member States may establish additional objectives of the use by the customs authorities of the risk management system, including on the basis of the tasks and functions imposed on the customs authorities.

5. The customs authorities may use the risk management system when conducting other types of state control (supervision), imposed on them under the international treaties and acts forming part of the law of the Union, and/or under the legislation of the Member States.

6. Strategy and tactics of the use by the customs authorities of the risk management system, as well as procedure for its functioning shall be established by the legislation of the Member States on customs regulation.

Chapter 51
Detention by the Customs Authorities of Goods and Accompanying Documents

Article 379. Detention and Storage by the Customs Authorities of Goods and Accompanying Documents

1. Goods and accompanying documents that are not objects of administrative offences or crimes or that are such objects, but not seized or arrested during an inspection of a report of a crime, during criminal proceedings or administrative proceedings (an administrative process), in the cases provided for in paragraphs 4 and 5 of Article 12, paragraph 10 of

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Article 88, paragraph 5 of Article 98, paragraph 3 of Article 101, paragraph 3 of Article 113, paragraph 5 of Article 133, paragraph 5 of Article 139, paragraph 6 of Article 152, paragraphs 5 and 6 of Article 161, paragraph 12 of Article 205, paragraphs 3 and 4 of Article 207, paragraph 3 of Article 215, paragraph 4 of Article 240, paragraph 6 of Article 246, paragraph 5 of Article 258, paragraph 7 of Article 259, paragraphs 5 and 12 of Article 264, paragraph 7 of Article 286, paragraph 9 of Article 393 of this Code shall be detained by the customs authorities.

2. Detention of goods and accompanying documents shall be executed by making a goods and accompanying documents detention report, the form of which shall be determined by the Commission.

3. Detained goods and accompanying documents shall be seized and kept by the customs authorities within the period stipulated by this Code.

4. For keeping, detained goods are placed in temporary storage warehouses or in other places determined by the customs authority and equipped to keep such goods.

Article 380. Storage Period for Detained Goods and Accompanying Documents

1. Detained goods and accompanying documents, except for the goods referred to in paragraph 2 of this Article shall be kept by the customs authorities within 30 calendar days, and perishable goods - within 24 hours.

2. Goods detained by the customs authority in accordance paragraphs 4 and 5 of Article 12 of this Code, and accompanying documents shall be kept by the customs authorities within a period of 3 calendar days.

3. Storage period for detained goods and accompanying documents shall commence from the day of their detention.

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4. For the purposes of application of this Article, the legislation of the Member States may determine a list of perishable goods.

Article 381. Return of Detained Goods and Accompanying Documents

1. Detained goods and accompanying documents shall be returned to the declarant, and if customs declaring of goods was not effected, to the owner of goods and, if the owner is a foreign person or the customs authority has no information of the owner of goods, to persons that possessed the goods at the moment of detention (hereinafter in this Chapter - the “declarant or other persons”), taking into account the features laid down in this Article.

2. Goods in respect of which, in accordance with paragraph 3 of Article 12 of this Code, the customs authority made a decision to prohibit their import into the customs territory of the Union, and accompanying documents detained upon arrival on the customs territory of the Union, shall be returned to the declarant or other persons for re-export from the customs territory of the Union, or after release of goods in accordance with this Code.

3. Goods in respect of which, in accordance with paragraph 3 of Article 12 of this Code, the customs authority made a decision to prohibit their export from the customs territory of the Union, and accompanying documents detained upon departure from the customs territory of the Union, shall be returned to the declarant or to other persons for use in the customs territory of the Union, if the possession of these goods is permitted by the legislation of a Member State, whose customs authority detained the goods.

4. In cases not referred to in paragraphs 2 and 3 of this Article, detained goods shall be returned to the declarants after their release by the customs authority.

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5. If it is necessary to perform customs operations related to customs declaring of goods, upon request of a person, which is authorised to perform such customs operations, documents detained with the goods, shall be returned by the customs authority to such person prior to release of goods.

6. Costs related to transportation (shipment), reloading (handling) and storage of detained goods shall be refunded by the persons referred to in this Article, to which the goods are actually returned, in accordance with the procedure established by the legislation of the Member State, whose customs authority detained the goods.

Article 382. Actions with Detained Goods with the Expired Storage Period

1. Goods detained by the customs authorities and not required by persons referred to in Article 381 of this Code, are subject to sale in accordance with paragraphs 1 and 2 of Article 380 of this Code, unless otherwise stipulated by this Article.

2. If costs related to transportation (shipment), reloading (handling), storage, and other costs related to preparation for sale and sale of detained goods referred to in paragraph 1 of this Article exceed their value, as well as in other cases stipulated by the legislation of the Member State, whose customs authority detained the goods, such goods shall be used or destroyed in accordance with the legislation of the Member State, whose customs authority detained the goods.

3. Sale, use or destruction of goods referred to in paragraph 1 of this Article, including calculation of costs related to transportation (shipment), reloading (handling), storage and other costs related to preparation for sale and sale or destruction of such goods shall be carried out in accordance with

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the legislation of the Member State, whose customs authority detained the goods, taking into account the features determined in this Code.

4. Costs related to transportation (shipment), reloading (handling) and storage and other costs related to preparation for sale and sale of the detained goods not required by the declarants or other persons in accordance with paragraphs 1 and 2 of Article 380 of this Code shall be refunded from the amounts received from the sale of such goods, subject to paragraph 1 of Article 383 of this Code in accordance with the procedure established by the legislation of the Member State, whose customs authority detained the goods.

5. Costs related to transportation (shipment), reloading (handling), storage and other costs related to the use or destruction of the goods, in the cases referred to in paragraph 2 of this Article, shall be refunded by the declarant or other persons. In the absence of these persons and, if it is established by the legislation of the Member State, whose customs authority detained the goods, in other cases the said costs shall be refunded from the budget of that Member State.

6. Detained goods after their sale or transfer to other use, as well as the waste resulting from the destruction of such goods, obtain the status of the Union goods.

Article 383. Administration of Funds Earned from Sale of Detained Goods with the Expired Storage Period

1. From the funds received from the sale of goods referred to in paragraph 1 of Article 382 of this Code, first, the amounts of import customs duties, taxes shall be withheld that are calculated as on the day of detention of those goods, which would have been due if the detained goods were placed under the customs procedure for release for internal consumption, second,

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costs related to transportation (shipment), reloading (handling), storage and sale of detained goods.

2. The legislation of the Member States can stipulate the procedure for repayment of costs related to transportation (shipment), reloading (handling), storage and other costs related to sale and sale of the detained goods, from the amounts received from the sale of goods referred to in paragraph 1 of Article 382 of this Code.

3. Amounts received from the sale of detained goods, calculated based on deductions under paragraph 1 of this Article shall be returned to the declarants, and if there was no declaring of goods, to the goods owners, if the customs authority has data about them and provided that these persons apply to the customs authorities within a period of 3 years from the date following the day of receipt of funds from the sale of such goods, in accordance with the legislation of the Member State, whose customs authority detained the goods.

4. The customs authorities shall notify the said persons of the availability of repayable funds received from the sale of goods.

Chapter 52
Intellectual Property Rights Protection Measures Taken by Customs Authorities

Article 384. General Provisions on Intellectual Property Rights Protection Measures Taken by Customs Authorities

1. The customs authorities shall take intellectual property rights protection measures provided for in Article 124 of this Code when placing goods under a customs procedure, except for placing goods under the customs procedure for transit, customs procedure for destruction, as well as

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the special customs procedure, taking into account paragraph 2 of this Article.

2. Based on requests of the Member States, the Commission may determine the cases and the procedure for intellectual property rights protection measures for certain categories of goods, which are subject to special customs procedure.

3. Intellectual property rights protection measures shall not be taken by the customs authorities when placing goods moved across the customs border of the Union intended for the official use by the diplomatic missions and consular posts, representations of states at international organisations, international organisations or their representations, other organisations or their representations located in the territory of the Union, under the customs procedures.

4. Intellectual property rights protection measures taken by the customs authorities shall not exclude the right of the rights holder to use any other remedies in accordance with the legislation of the Member States and the international treaties of the Member States with a third party.

5. The customs authorities of the Member State shall take intellectual property rights protection measures included in the common customs registry of intellectual property of the Member States and/or the national customs registry of intellectual property maintained by the customs authorities of that Member State.

6. Intellectual property rights protection measures in respect of goods containing intellectual property items, such as geographical indications of goods included in the common customs registry of intellectual property of the Member States, shall be taken in accordance with the procedure defined by the Commission.

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7. The legislation of the Member States can stipulate that the customs authorities shall take intellectual property rights protection measures in respect of goods containing intellectual property items not included in these customs registries.

Article 385. Common Customs Registry of Intellectual Property of the Member States

1. The common customs registry of intellectual property of the Member States shall be maintained by the Commission.

2. The common customs registry of intellectual property of the Member States, on the basis of an application of the rights holder or a person representing his/her interests or interests of several rights holders, shall include intellectual property items protected in each Member State.

One of the rights holders of similar intellectual property items may act as a person representing the interests of several rights holders upon agreement with other rights holders.

3. Intellectual property items that may be included in the common customs registry of intellectual property of the Member States include items of copyright and related rights, trademarks, service marks and geographical indications of goods.

4. The rights holder that has reasonable grounds to believe that there may be a violation of his/her/its intellectual property rights under international treaties and acts forming part of the law of the Union, and/or the legislation of the Member States with regard to movement of goods across the customs border of the Union or when performing other actions with goods under customs control, shall be entitled to submit an application for inclusion of an intellectual property item in the common customs registry of

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intellectual property of the Member States (hereinafter in this Chapter - the “application”).

5. The application shall be submitted to the Commission in respect of one type of intellectual property.

The application on behalf of the rights holder that does not have a permanent representation in the customs territory of the Union, may be filed through the persons having permanent location (registered) in the territory of a Member State.

6. The application shall be enclosed with the documents proving the existence of intellectual property right in each Member State (certificates, agreements, including on the transfer of rights and licensing agreements, other documents which the rights holder or person representing the interests of the rights holder(s) may submit in support of his/her/its intellectual property rights in each Member State in accordance with its legislation), as well as documents confirming the data to be specified in the application.

The application may be attached with samples or specimens of goods, which may serve as a confirmation of the fact of a violation of his/her/its intellectual property rights, according to the rights holder or a person representing the interests of the rights holder (several rights holders).

7. If the application is filed by a person representing the interests of the rights holder (several rights holders), the application should also be accompanied by a Power of Attorney(s) issued by the rights holder (several rights holders) to such person. The Power of Attorney(s) must be valid throughout the Union.

If in the territories of the Member States the rights for similar items of intellectual property belong to different rights holders, the application shall

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be accompanied by Power of Attorneys from each of the respective rights holders.

8. The application and the attached documents shall be submitted in Russian or another language. In the case of submission of documents in another language, the application shall be accompanied by their translation into Russian.

9. Together with the application, an obligation of the rights holder (several rights holders) on compensation for damage to property, which may be caused to the declarant, owner, recipient of goods or to any other person due to suspension of goods release, shall be submitted.

If in the territories of the Member States the rights for similar items of intellectual property belong to different rights holders, an obligation on compensation for damage to property of each rights holder shall be submitted.

10. The Commission shall determine the rules for maintaining a common customs registry of intellectual property of the Member States, which includes requirements for execution and consideration of the application, composition of submitted data and documents, time periods of and procedure for consideration of the application, as well as the procedure for inclusion in the registry of intellectual property, exclusion of such intellectual property, making changes (additions), extension of the term established for the protection of the rights of the rights holders of intellectual property, the procedure for cooperation between the customs authorities and the Commission while including intellectual property in the common customs registry of intellectual property of the Member States and maintaining such a registry (hereinafter in this Article - the “rules”).

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11. The rights holder, in order to guarantee the execution of the obligation under paragraph 9 of this Article, within 1 month from the date of submitting a notice to him/her/it of the possibility of including the intellectual property into the common customs registry of intellectual property of the Member States, shall submit to the Commission the liability insurance agreement(s) for infliction of damage to property of persons due to suspension of goods release or another agreement(s) confirming fulfilment of specified obligations legally binding in all the Member States.

Whereby, the amount insured or the amount of the guarantee for the fulfilment of the obligation should be the equivalent to not less than 10 thousand Euro at the exchange rate on the date of conclusion of the liability insurance agreement(s) or other agreement(s) or introducing changes in such agreements.

If there is(are) (a) duly executed Power of Attorney(s) to represent the interests of the rights holder (several rights holders) in the customs authorities or another document confirming such authority, the obligation referred to in paragraph 9 of this Article, and the agreements provided for in the first indent of this paragraph may be executed and submitted by a person representing the interests of the rights holder (several rights holders).

12. If the agreement(s) provided for the first indent of paragraph 11 of this Article is(are) not submitted, intellectual property shall not be included in the common customs registry of intellectual property of the Member States, and the applicant shall be notified thereof in accordance with the procedure and within the time periods provided for in the rules.

13. Inclusion of intellectual property in the common customs registry of intellectual property of the Member States shall be free of charge.

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14. The data contained in the common customs registry of intellectual property of the Member States shall be published on the official websites of the Union and the customs authorities on the Internet.

Article 386. National Customs Registries of Intellectual Property

1. Customs authorities of the Member States shall maintain national customs registries of intellectual property, which are protected by the customs authorities in the territories of such Member States.

2. The national customs registries of intellectual property, based on the application of the rights holder or a person representing the interests of the rights holder (several rights holders) shall include intellectual property, rights for which are protected in the Member State, which customs authority maintains such customs registry.

3. Terms of and procedure for the inclusion of intellectual property in the national customs registries of intellectual property, as well as the procedure for maintaining such registries shall be established by the customs legislation of the Member States.

Article 387. Time Period for Protection of Intellectual Property Rights by the Customs Authorities

1. The time period for protection of intellectual property rights by the customs authorities is set when intellectual property is included in the common customs registry of intellectual property of the Member States in the light of the term specified in the application of the rights holder, as well as the validity of the documents attached to the application, but could not exceed 2 years from the date of inclusion in the registry.

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2. The time period specified in paragraph 1 of this Article shall be extended on the basis of an application of the rights holder or a person representing the interests of the rights holder (several rights holders) for unlimited number of times, but each time for not more than 2 years, subject to compliance with the requirements provided for in this Chapter.

3. The time period of protection of intellectual property rights by the customs authorities when including intellectual property in the national customs registries of intellectual property shall be established in accordance with the legislation of the Member States on customs regulation.

4. The term of protection of intellectual property rights by the customs authorities may not exceed the term of validity of the exclusive right of the rights holder for the relevant intellectual property.

The time period for protection of intellectual property rights by the customs authorities established when including in the common customs registry of intellectual property of the Member States may not exceed the time period for legal protection of intellectual property in the Member State, in which that time period expires earlier.

Chapter 53
Customs Expertise Ordered by the Customs Authorities

Article 388. Definitions

For the purposes of this Chapter, the terms below shall have the following meanings:

“conclusion of the customs expert (expert)" shall mean a customs document containing the results of research and/or tests conducted and conclusions of customs expertise in the form of answers to the questions set;

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“specimen” shall mean a commodity unit corresponding to the structure, composition and properties of the whole consignment, or a single item (product - if there is no goods consignment) sampling of which for further examination is recorded in accordance with the prescribed procedure;

«sample» shall mean a part of goods that reflects composition and properties of the total volume of represented and investigated goods sampled in the established order;

"customs expertise"- shall mean research and testing conducted by customs experts (experts) using special and/or scientific knowledge to address the tasks imposed on the customs authorities;

“customs expert " shall mean a customs officer authorised to conduct customs expertise and having necessary special and/or scientific knowledge;

"authorised customs authority” shall mean the customs authority authorised in accordance with the legislation of the Member States for conducting customs expertise.

Article 389. Ordering and Conducting the Customs Expertise

1. The customs expertise shall be scheduled by the customs authorities in the case if for clarifying the issues raised when the customs authorities perform customs operations and/or carry out the customs control, special and/or scientific knowledge is required.

2. Customs expertise shall be conducted by an authorised customs authority.

If it is impossible to conduct the customs expertise by an authorised customs authority, and if it is stipulated by the legislation of the Member States, in other cases the customs examination may be ordered to be

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conducted by an expert organisation (expert) of the Member State in accordance with the legislation of that Member State.

3. The customs expertise is ordered in respect of goods, customs, transport (shipping), commercial and other documents, as well as identification means of such goods and documents.

4. The authorised customs authority shall conduct trade, material, technological, criminalistic, chemical and other types of expert examinations, in which there is a need.

5. Decision of the customs authority on ordering a customs expertise shall be made by an authorised official of the customs authority and executed in accordance with the legislation of the Member States on customs regulation.

The decision of the customs authority on ordering a customs expertise shall have attached samples and/or specimens of goods, seized documents and/or identification means, other materials and documents necessary to conduct the customs examination.

6. Conducting the customs expertise may be refused on the following grounds:

1) improper execution of the decision on scheduling a customs expertise, the report on taking samples and/or specimens of goods, the report on seizure of documents, identification means submitted for the customs expertise;

2) inconsistency of goods samples and/or specimens, their quantity with the data specified in the report on taking samples and/or specimens of goods;

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3) breaking of packaging, inconsistency of packaging with the description specified in the report on taking samples and/or specimens of goods;

4) if the authorised customs authority has no required material and technical base, special conditions for conducting the customs expertise or a customs expert with required qualification;

5) lack of information, documents allowing to conduct the customs expertise of the issues raised;

6) insufficiency of samples and/or specimens of goods for the customs expertise;

7) existence of a prohibition of the customs authority that scheduled the customs expertise for partial or total disposal, destruction in the course of conducting the customs expertise of samples and/or specimens of goods, documents, identification means, while research and/or testing is only possible using destructive methods.

7. The authorised customs authority, no later than 3 business days from the date of registration of the received decision of the customs authority on ordering a customs expertise, shall make a decision on conducting a customs expertise or refusal to conduct it on the grounds specified in paragraph 6 of this Article.

The decision on refusal in conducting a customs expertise shall specify the reasons for such refusal.

The decision on refusal in conducting a customs expertise with attached submitted materials, documents, goods samples and/or specimens shall be sent to the customs authority that ordered the customs expertise.

8. The customs authority that ordered the customs expertise, not later than on the day following the day of making a decision on ordering a customs

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expertise, shall notify the declarant or a person having authority in respect of goods, of ordering a customs expertise by delivering (sending) to him/her/it a copy of the decision on ordering a customs expertise

9. Costs for conducting a customs expertise shall be refunded from the budget of the Member State, whose customs authority ordered the customs expertise, with the exception of the second indent of this paragraph.

In the case of ordering a customs expertise in accordance with the second indent of paragraph 2 of this Article, the costs incurred in connection with conducting such customs expertise shall be borne by the person in respect of whose goods and/or documents the customs expertise is conducted, if the customs expertise revealed violations of treaties and acts on customs regulation.

10. If it is stipulated by the legislation of the Member States, the authorised customs authority may conduct other expertise (research) in the manner prescribed by such legislation.

Article 390. Time Period for and Procedure for Conducting the Customs Expertise

1. The customs expertise shall be conducted within the time period not exceeding 20 business days from the day of acceptance by the customs expert (expert) of materials and documents for the customs expertise, unless otherwise provided for in this Article.

If it is impossible to complete the customs expertise within the specified period, the time period for conducting the customs expertise may be extended in accordance with the legislation of the Member States.

2. The time period for conducting the customs expertise shall be suspended in the case of a petition of the authorised customs authority before

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the customs authority that ordered the customs expertise for provision of additional materials, documents, samples and/or specimens of goods, as well as in other cases established by the legislation of the Member States.

The time period for which conducting of the customs expertise may be suspended, as well as the manner of such suspension shall be established by the legislation of the Member States.

3. The procedure for conducting the customs expertise by the authorised customs authorities shall be established by the legislation of the Member States.

Article 391. Conclusion of the Customs Expert (Expert)

1. Results of conducting the customs expertise shall be executed in the form of a conclusion of the customs expert (expert).

2. The conclusion of the customs expert (expert) shall include the following information:

1) place of conducting the customs expertise, start and end dates;

2) grounds for conducting the customs expertise;

3) surname, name and patronymic (if any) of the customs expert (expert), who conducted the customs expertise, and his/her qualification;

4) data certified by the signature of the customs expert (expert) that he/she is warned about the liability provided by the legislation of the Member State for obviously falsified conclusion of the customs expert (expert) when conducting the customs expertise;

5) questions posed before the customs expert (expert);

6) list of documents, materials, testing samples and/or specimens of goods, seized documents or identification means provided for the customs expert (expert) for conducting the customs expertise;

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7) content and results of examination indicating the methods applied, instruments and equipment used, evaluation of results of the examination, conclusions on the issues raised and their rationale.

3. Conclusion of the customs expert (expert) shall be signed by the customs expert (expert). If the customs expertise was conducted by several customs experts (experts), the conclusion of the customs expert (expert) shall be signed by all the customs experts (experts). The conclusion of the customs expert (expert) executed in hard copy shall also be certified with the seal of the authorised customs authority.

Materials and documents illustrating the conclusion of the customs expert (expert) shall be attached to that conclusion, signed by the customs expert (expert), and if the customs expertise was conducted by several customs experts (experts), signed by all the customs experts (experts) engaged. Materials and documents executed in hard copy shall also be certified by the seal of the authorised customs authority and shall be an integral part of such a conclusion.

4. The conclusion of the customs expert (expert) shall be sent to the customs authority that ordered the customs expertise.

If the conclusion of the customs expert (expert) is a paper document, such a conclusion shall be executed in 3 copies, one of which shall remain in the authorised customs authority, while the others shall be sent to the customs authority that ordered the customs expertise.

5. Cases and the procedure for the recognition of the results of the customs expertise conducted in one Member State by the customs authority of another Member State shall be determined by the Commission.

Article 392. Additional and Repeated Customs Expertise

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1. In the case of emerging of any new issues in respect of previously examined goods, customs, transport (shipping), commercial and other documents, means of identification, the customs authority may order an additional customs expertise.

An additional customs expertise shall be ordered for the authorised customs authority or the expert organisation (expert) of the Member State, which conducted the customs expertise.

2. In case of disagreement of the declarant with the results of the customs expertise, including an additional one, the customs authority may schedule a repeated customs expertise.

The repeated customs expertise shall be ordered to examine the same goods, customs, transport (shipping), commercial and other documents, identification means and to address the same issues that were examined during the previously conducted customs expertise.

The repeated customs expertise may be scheduled both for the authorised customs authority or the expert organisation of the Member State, which conducted the customs expertise, and for another authorised customs authority or the other expert organisation of the Member State.

Conducting the repeated customs expertise shall be entrusted to the commission consisting of 2 or more customs experts (experts), except for the customs expert (expert), who conducted the customs expertise, including an additional one. Customs experts (experts), who conducted the customs expertise, including an additional one, can attend the repeated customs expertise and give necessary explanations to the commission.

3. When conducting an additional and repeated customs expertise, the customs expert (expert) mandatorily presents the results of the previously conducted customs expertise.

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Article 393. Taking Samples and/or Specimens of Goods, Seizure of Customs, Transport (Shipping), Commercial and Other Documents, Identification Means for Conducting the Customs Expertise

1. For conducting the customs expertise, samples and/or specimens of goods are taken by customs officials.

2. If special knowledge and the use of technical means is required, samples and/or specimens of goods can be taken with the participation of a customs expert.

3. Samples and/or specimens of goods are taken in minimum quantities providing for their examination, in accordance with the procedure determined by the legislation of the Member States.

4. Following taking samples and/or specimens of goods, a goods sampling report is executed, the form of which shall be determined by the Commission.

The goods sampling report shall be executed in 3 copies, one of which shall be submitted (sent) to the declarant, in his/her/its absence - to a person with an authority in respect of goods, if he/she/it is determined, and when sampling goods transported in international postal items - to the designated postal operator.

5. Customs officials shall take goods samples and/or specimens in the presence of the declarant, in his/her/its absence, in the presence of a person with an authority in respect of goods, if it is determined, and when sampling goods transported in international postal items, in the presence of a representative of the designated postal operator.

On request of the customs authority, the said persons shall be obliged to assist customs officials when taking samples and/or specimens of goods,

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including to carry out, at their own expense, necessary cargo handling and other operations.

6. Samples and/or specimens of goods can be sampled by customs officials in the absence of the declarant or a person with the authority in respect of goods, in the cases provided for in subparagraphs 1, 2 and 4, paragraph 6 of Article 328 of this Code, in the presence of 2 attesting witnesses, and in the case referred to in subparagraph 3 paragraph 6 of Article 328 of this Code, in the presence of a representative of the designated postal operator, and in case of its absence - in the presence of 2 attesting witnesses.

7. The customs authority shall not refund the costs incurred by the declarant or a person having authority in respect of goods, as a result of taking samples and/or specimens of goods.

8. Upon completion of the customs expertise, goods samples not spent during the expertise shall be returned by the customs authority that ordered the customs expertise to the declarant or a person with the authority in respect of goods, and when sampling goods transported in international postal items, to the designated postal operator, except for when such goods samples and/or specimens are subject to burial, destruction or utilisation in accordance with the legislation of the Member States.

The customs authority that ordered the customs expertise, no later than 3 business days after receipt of goods samples and/or specimens from an authorised customs authority that conducted the customs expertise shall inform the declarant or a person with the authority in respect of goods of the return of such goods samples and/or specimens.

9. Goods samples and/or specimens not received by the declarant or a person with the authority in respect of goods within 15 business days from

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the receipt of such information by them, shall be detained by the customs authorities in accordance with Chapter 51 of this Code.

10. To conduct the customs expertise in respect of customs, transport (shipping), commercial and other documents, identification means, such documents and identification means shall be seized by the customs authorities in accordance with the procedure determined by the legislation of the Member States. The seizure of customs, transport (shipping), commercial and other documents, identification means shall be recorded in the documents, identification means seizure report, the form of which shall be determined by the legislation of the Member States.

11. Upon completion of the customs expertise, customs, transport (shipping), commercial and other documents shall be returned to the person, from whom the documents were seized, by the customs authority that ordered the customs expertise.

The customs authority that ordered the customs expertise, no later than 3 business days after receipt of the seized documents from an authorised customs authority that conducted the customs expertise, shall inform the person from whom the documents were seized, of their return.

Article 394. Rights and Obligations of the Customs Expert (Expert) when Conducting the Customs Expertise

1. When conducting the customs expertise, the customs expert (expert) shall have the right to:

1) be familiarised with the materials relating to conducting the customs expertise;

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2) engage, with the consent of the Chief (Head) of the authorised customs authority, other customs experts for conducting the customs expertise;

3) refuse, within 1 business day from the date of receipt of the materials and documents, goods samples and/or specimens, from conducting the customs expertise, if the issues raised are outside his/her competence, or answering questions that are outside his/her competence;

4) request in writing, within 3 business days from the date of receipt of materials for conducting the customs expertise, for additional documents and materials, including goods samples and/or specimens required for conducting the customs expertise;

5) clarify the issues raised for him/her in accordance with his/her special and/or scientific knowledge and competence;

6) include in the conclusion of the customs expert (expert) outcomes of the circumstances which are relevant for the customs authorities and about which no questions were raised;

7) use scientific and technical information from published special and other sources;

8) use the results of his/her own tests and studies of goods samples and/or specimens and/or results of goods samples and/or specimens tests carried out by other research or expert organisations.

2. When conducting the customs expertise, the customs expert (expert) shall:

1) be familiarised with the materials relating to conducting the customs expertise;

2) refuse, within 3 business days from the receipt of materials, documents, goods samples and/or specimens, from conducting the customs

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expertise, if the number of goods samples and/or specimens is insufficient for conducting thereof;

3) prepare the conclusion of the customs expert, on the basis of the full, comprehensive and objective assessment of the examination results;

4) not to disclose data obtained as the result of the customs expertise, and not to transfer it to any third parties, except for the cases stipulated by the legislation of the Member States;

5) respect the time periods set for conducting the customs examination.

3. In case of non-performance or improper performance of his/her duties, the customs expert shall be liable in accordance with the legislation of the Member States.

Article 395. Rights of the Declarant, a Person with the Authority in Respect of Goods, in Ordering and Conducting the Customs Expertise

1. When ordering and conducting the customs expertise, the declarant, a person with the authority in respect of goods, shall have the right to:

1) file a reasoned petition for raising additional questions to the customs expert to obtain a conclusion of the customs expert in respect of them;

2) receive a conclusion of the customs expert in the customs authority that ordered the customs expertise;

3) be present during taking goods samples and/or specimens by the customs authorities for conducting the customs expertise;

4) file a reasoned petition for the repeated customs expertise;

5) provide information and/or submit documents required for conducting the customs expertise;

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2. In the case of satisfaction of the petition of the declarant, a person with the authority in respect of goods, the customs authority that ordered the customs expertise shall make a relevant decision.

In case of refusal of satisfaction of the petition, the customs authority that ordered the customs expertise, shall inform the person who filed the petition, stating the reasons for refusal.

Article 396. Cooperation in Expert Examination Activities

Authorised customs authorities conducting customs expertise may cooperate with organisations and institutions carrying out expert examination activities in order to conduct joint examinations, exchange scientific and methodological information, training and advanced training of customs experts.

SECTION VIII
ACTIVITIES IN CUSTOMS ACTIVITY SPHERE. AUTHORISED ECONOMIC OPERATOR

Chapter 54
General Provisions on Activities in Customs Activity Sphere

Article 397. Activities in Customs Activity Sphere

1. Activities in customs activity sphere are activities of persons of the Member States relating to the provision of services as customs brokers, customs carriers, owners of temporary storage warehouses, owners of customs warehouses, owners of free warehouses and owners of duty-free shops supervised by the customs authorities and regulated by this Code, and

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in the part not regulated by this Code, governed by the legislation of the Member States.

2. Activities in customs activity sphere may be performed by juridical persons established in accordance with the legislation of the Member States and included by the customs authority, respectively, in the registry of customs brokers, the registry of customs carriers, the registry of owners of temporary storage warehouses, the registry of owners of customs warehouses, the registry of owners of free warehouses, the registry of owners of duty-free shops (hereinafter in this Chapter - the "registries of persons carrying out activity in customs activity sphere").

3. Conditions for inclusion by the customs authority of juridical persons applying to carry out the activity in customs activity sphere in the registries of persons carrying out activity in customs activity sphere, and grounds for exclusion from these registries of juridical persons included in them shall be defined by this Section for each activity in customs activity sphere.

4. Procedure for inclusion by the customs authority of juridical persons applying to carry out the activity in customs activity sphere in the registries of persons carrying out activity in customs activity sphere, procedure for amending such registries, procedure for exclusion from these registries of juridical persons included in them, as well as grounds and procedure for suspension and resumption of the activities of such persons shall be established by the legislation of the Member States.

The legislation of the Member States may provide for the cases, where the grounds for exclusion from the registries of persons carrying out the activity in customs activity sphere, provided for in subparagraphs 1 and 2 of paragraph 1 of Article 403, subparagraph 1 of paragraph 1 of Article 408, subparagraph 1 of paragraph 1 of Article 413, subparagraph 1 of paragraph 1

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of Article 418, subparagraph 1 of paragraph 1 of Article 423, and subparagraph 1 of paragraph 1 of Article 428 of this Code may be grounds for suspension of the activities of such persons. In these cases, persons should be excluded from the registries of persons carrying out the activity in customs activity sphere, on the grounds provided for in subparagraphs 1 and 2 of paragraph 1 of Article 403, subparagraph 1 of paragraph 1 of Article 408, subparagraph 1 of paragraph 1 of Article 413, subparagraph 1 of paragraph 1 of Article 418, subparagraph 1 of paragraph 1 of Article 423 and subparagraph 1 of paragraph 1 of Article 428 of this Code, after occurrence of the circumstances stipulated by the legislation of the Member States.

5. When verifying compliance with the conditions for inclusion in the registries of persons carrying out the activity in customs activity sphere, with regard to juridical persons applying for inclusion in them, as well as in monitoring the activities of juridical persons included in the registries of persons carrying out the activity in customs activity sphere, forms of customs control and measures ensuring the conduction of customs control provided for in Section VI of this Code may be applied.

Article 398. Registries of Persons Carrying out Activities in Customs Activity Sphere

1. The customs authorities, in accordance with the procedure determined by the legislation of the Member States, shall maintain the registries of persons carrying out the activity in customs activity sphere, and place them, at least 1 time per month, on the official websites of the customs authorities on the Internet.

2. The Commission, on the basis of the registries of persons carrying out the activity in customs activity sphere maintained by the customs

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authorities, shall form common registries of persons carrying out the activity in customs activity sphere, and provide their placement, not less than 1 time per month, on the official website of the Union on the Internet.

Forms of common registries of persons carrying out activities in customs activity sphere, procedure of their formation and maintenance, as well as technical terms for submitting data contained in the registries of persons carrying out the activity in customs activity sphere maintained by the customs authorities, shall be determined by the Commission.

Article 399. Guarantee for the Fulfilment of Obligations of a Juridical Person Carrying out the Activity in Customs Activity Sphere

1. Guarantee for the fulfilment of obligations of a juridical person carrying out the activity in customs activity sphere shall be provided in the cases, where such guarantee is a prerequisite for inclusion in the registries of persons carrying out the activity in customs activity sphere.

2. Guarantee for the fulfilment of obligations of a juridical person carrying out the activity in customs activity sphere shall guarantee the fulfilment of the obligations of a juridical person carrying out the activity in customs activity sphere for payment of customs duties, taxes, safeguard, anti-dumping and countervailing duties, penalties, interest in cases where, in accordance with this Code, such a person commence the obligation for payment of such duties, taxes, safeguard, anti-dumping and countervailing duties, or it has a joint obligation for payment of customs duties, taxes, safeguard, anti-dumping and countervailing duties with the payer of customs duties, taxes, safeguard, anti-dumping and countervailing duties.

3. Guarantee for the fulfilment of obligations of a juridical person carrying out the activity in customs activity sphere shall be provided by the

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juridical person applying for carrying out the activity in customs activity sphere to the customs authority, with which the application for inclusion in the registry of persons carrying out the activity in customs activity sphere was filed, or to another customs authority determined in accordance with the legislation of the Member States.

4. Fulfilment of obligations of a juridical person carrying out the activity in customs activity sphere shall be guaranteed in the manner prescribed in paragraph 1 of Article 63 of this Code or determined by the legislation of the Member States in accordance with paragraph 2 of Article 63 of this Code for guarantee for the fulfilment of obligation for payment of customs duties, taxes.

5. To guarantee the fulfilment of the obligation of a juridical person carrying out the activity in customs activity sphere, such person shall have the right to choose any of the methods referred to in paragraph 1 of Article 63 of this Code or determined by the legislation of the Member States in accordance with paragraph 2 of Article 63 of this Code for guarantee for the fulfilment of the obligation for payment of the customs duties, taxes.

6. The legislation of the Member States on customs regulation can stipulate that the fulfilment of the obligations of a juridical person carrying out the activity in customs activity sphere shall be provided using certain method (methods).

7. Fulfilment of the obligations of a juridical person carrying out the activity in customs activity sphere may be guaranteed using several methods according to the choice of a juridical person providing such guarantee, subject to the provisions of paragraph 6 of this Article.

8. The juridical person providing guarantee for the fulfilment of the obligations of a person carrying out the activity in customs activity sphere

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shall have the right to replace one method of provision of guarantee for the fulfilment of the obligations of a juridical person carrying out the activity in customs activity sphere by another method, taking into account paragraph 6 of this Article, if recovery proceedings is not instituted against the replaced guarantee for the fulfilment of the obligations of a juridical person carrying out the activity in customs activity sphere in accordance with Chapter 11, Articles 77 and 270 of this Code.

9. The fulfilment of the obligations of a juridical person carrying out the activity in customs activity sphere shall be continuously guaranteed during the period of carrying out the activity in customs activity sphere, and the fulfilment of the obligation for payment of customs duties, taxes, safeguard, anti-dumping and countervailing duties, including joint one, in cases stipulated by this Code, until the desistance of the obligation for payment of customs duties, taxes, safeguard, anti-dumping and countervailing duties.

10. Procedure for application of methods to guarantee the fulfilment of the obligations of a juridical person carrying out the activity in customs activity sphere, procedure for replacing one method of guarantee by another one, as well as the currency in which such guarantee is provided, shall be determined by the legislation of the Member State, whose customs authority is provided with the guarantee for the fulfilment of the obligations of a juridical person carrying out the activity in customs activity sphere.

11. In case if the provision of the guarantee for the fulfilment of the obligations by a juridical person carrying out the activity in customs activity sphere requires to convert of the foreign currency, which is used for defining the amount of such guarantee, into the currency determined by the legislation of the Member State in accordance with paragraph 10 of this Article, such

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foreign currency shall be converted at the exchange rate valid as of the date of conclusion of a guarantee agreement or an assets pledge agreement (in case of making amendments to such agreements, as of the date of the conclusion of an amendment agreement to the guarantee agreement or an assets pledge agreement), and in the case of the provision of guarantee for the fulfilment of the obligations of a juridical person carrying out the activity in customs activity sphere using other methods:

1) on the day of registration by the customs authority of a notice on compliance with the other conditions for inclusion in the registry of persons carrying out the activity in customs activity sphere sent to a juridical person applying to carry out the activity in customs activity sphere, in case of providing security of the fulfilment of the obligations of a juridical person carrying out the activity in customs activity sphere with a view to its inclusion in the relevant registry, unless another day is not determined by the legislation of the Member States;

2) on the day of registration by the customs authority of an application of a juridical person carrying out the activity in customs activity sphere to replace one method of the guarantee by another one with provision of guarantee for the fulfilment of the obligations of a juridical person carrying out the activity in customs activity sphere in order to comply with the conditions for inclusion of the juridical person in the registry of persons carrying out the activity in customs activity sphere, unless another day is not determined by the legislation of the Member States.

12. In the event that the fulfilment of the obligations of a juridical person carrying out the activity in customs activity sphere is guaranteed using the method provided for by the legislation of the Member States, foreign currency should be converted into the currency of a Member State at the

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exchange rate valid as of the date determined by the legislation of the Member State, whose customs authority is provided with the guarantee for the fulfilment of the obligations of a juridical person carrying out the activity in customs activity sphere.

13. The guarantee for the fulfilment of the obligations of a juridical person carrying out the activity in customs activity sphere shall be returned if such a person has not an overdue obligation for payment of customs duties, taxes, safeguard, anti-dumping and countervailing duties, penalties, interest in the following cases:

1) refusal to include a juridical person applying to carry out the activity in customs activity sphere in the registry of persons carrying out the activity in customs activity sphere;

2) replacement of one method of the guarantee by another one in accordance with paragraph 8 of this Article;

3) exclusion of a juridical person from the registry of persons carrying out the activity in customs activity sphere.

14. The guarantee for the fulfilment of the obligations of a juridical person carrying out the activity in customs activity sphere shall be returned by the customs authority of the Member State, for which such guarantee was provided, as prescribed by the legislation of that Member State.

15. The legislation of the Member States may establish the procedure for and the cases of return of the documents confirming provision of the guarantee for fulfilment of the obligations of a juridical person carrying out the activity in customs activity sphere using the methods provided for in subparagraphs 2 to 4 of paragraph 1 of Article 63 of this Code or established by the legislation of the Member States in accordance with paragraph 2 of

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Article 63 of this Code to guarantee the fulfilment of the obligation for payment of customs duties, taxes.

16. If a juridical person carrying out the activity (applying to carry out the activity) as a customs broker and/or a customs carrier, is also an authorised economic operator (applying for inclusion in the registry of authorised economic operators), the guarantee for the fulfilment of the obligations of a juridical person carrying out the activity in customs activity sphere, and/or the guarantee for the fulfilment of the obligations of an authorised economic operator shall be provided as a maximum amount of one of the guarantees defined in accordance with subparagraph 2 of paragraph 1 of Article 402, subparagraph 2 of paragraph 1 of Article 407 and paragraphs 12 to 21 of Article 436 of this Code, if a juridical person is included:

1) in the registry of customs brokers and the registry of customs carriers;

2) in the registry of customs brokers and the registry of authorised economic operators;

3) in the registry of customs carriers and the registry of authorised economic operators;

4) in the registry of customs brokers, the registry of customs carriers and the registry of authorised economic operators.

17. The guarantee for the fulfilment of the obligations of a juridical person carrying out the activity as a customs broker and/or a customs carrier provided in accordance with paragraph 16 of this Article, shall guarantee the fulfilment of the obligations for payment of customs duties, taxes, safeguard, anti-dumping and countervailing duties, penalties, interest, in accordance with paragraph 2 of this Article and paragraph 2 of Article 436 of this Code.

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Article 400. Liability of Juridical Persons Carrying out the activity in Customs Activity Sphere

For failure to comply with the requirements of treaties and acts on customs regulation, juridical persons carrying out the activity in customs activity sphere shall be liable in accordance with the legislation of the Member States.

Chapter 55
Customs Broker

Article 401. Activities of the Customs Broker

1. The customs broker shall carry out, in the name and on behalf of the declarant or other interested persons, customs operations in the territory of the Member State, whose customs authority included it in the registry of customs brokers, in accordance with treaties and acts on customs regulation.

2. Relationship of the customs broker with the declarants or other interested persons shall be established on contractual basis.

3. The legislation of the Member States may establish qualification requirements for employees of customs brokers directly performing customs operations and conditions for granting a document to such persons that confirms their compliance with such requirements.

4. When performing customs operations, less favourable conditions or stricter requirements should not be established for the customs broker than those established in accordance with this Code in respect of performance of customs operations by the declarant or other interested persons.

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Article 402. Conditions for Inclusion in the Registry of Customs Brokers

1. Conditions for inclusion of a juridical person applying to carry out the activity as a customs broker in the registry of customs brokers shall be:

1) insurance of civil liability of the customs broker that may occur as a result of damage to property of the persons to be represented or a violation of contracts with these persons, for the insurance amount, as determined by the legislation of the Member States;

2) guarantee for the fulfilment of the obligations of a juridical person carrying out the activity in customs activity sphere, in the amount determined by the Commission and, in respect of a juridical person, whose activities as a customs broker shall be limited to performance of customs operations with goods that are not subject to customs duties and are placed under the customs procedure for exportation, in the amount determined by the legislation of the Member States;

3) if on the day of applying to the customs authority for inclusion in the registry of customs brokers, there is no overdue obligation on payment of customs duties, taxes, safeguard, anti-dumping and countervailing duties, penalties, interest;

4) compliance with other requirements and other conditions established by the legislation of the Member States.

2. The legislation of the Member States may stipulate that the condition for inclusion of a juridical person applying to carry out the activity as a customs broker in the registry of customs brokers shall be the fact that this person has at least 2 employees with a document confirming their compliance with the qualification requirements established by the legislation of the Member States.

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Article 403. Grounds for Exclusion from the Registry of Customs Brokers

1. Grounds for exclusion of a customs broker from the registry of customs brokers shall be:

1) failure by the customs broker to fulfil the obligations provided for in subparagraphs 1 and 2 of paragraph 1 of Article 405 of this Code;

2) non-performance or improper performance of the obligation provided for in paragraph 4 of Article 405 of this Code within the period specified in the notice sent by the customs authority in accordance with paragraph 3 of Article 55, paragraph 3 of Article 73 and paragraph 4 of Article 270 of this Code;

3) an application of a customs broker to exclude it from the registry of customs brokers;

4) liquidation of a juridical person included in the registry of customs brokers;

5) reorganisation of a juridical person included in the registry of customs brokers, except for the cases established by the legislation of the Member States.

2. The legislation of the Member States may establish other grounds for exclusion of a juridical person from the registry of customs brokers.

Article 404. Rights of a Customs Broker

1. When performing customs operations, the customs broker shall have the same rights as the person who authorised it to represent its interests in relations with the customs authorities.

2. When carrying out its activities, the customs broker shall have the right to request from the person it represents the documents and data

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necessary for performing customs operations, including those containing information constituting commercial, bank and other secrets protected by law, or other confidential information, and to receive such documents and data within the time periods to ensure compliance with the requirements stipulated in this Code.

3. The legislation of the Member States can establish the right of the customs broker to limit the scope of its activities by performing customs operations in respect of certain categories of goods, by performing particular customs operations or by performing customs operations in a particular activity area.

4. It is prohibited to grant any exclusive rights and other individual benefits for particular customs brokers.

Article 405. Duties of a Customs Broker

1. The customs broker shall:

1) comply with the conditions for inclusion in the registry of customs brokers established by subparagraphs 1 and 2 of paragraph 1 of Article 402 of this Code, as well as by the legislation of the Member States in accordance with subparagraph 4 of paragraph 1 of Article 402 of this Code;

2) submit to the customs authorities reporting, applying information technologies in accordance with the legislation of the Member States;

3) not disclose, use, and/or not let its employees disclose and/or use for own purposes, and not transfer to other persons the information received from the persons it represents that constitutes state, commercial, bank and other secrets protected by law, as well as other confidential information, except in the cases established by the legislation of the Member States;

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4) fulfil the obligation provided for in paragraph 4 of this Article for payment of customs duties, taxes, safeguard, anti-dumping and countervailing duties, in accordance with paragraph 5 of this Article not later than on the last day of the time period specified in the notice sent by the customs authority in accordance with paragraph 3 of Article 55, paragraph 3 of Article 73 and paragraph 4 of Article 270 of this Code;

5) inform the customs authority, which included it in the registry of customs brokers, on changes in the data declared upon inclusion in the registry of customs authorities, and submit the documents confirming such changes within 5 business days from the date of changes in such data, or from the date on which it became aware of its changes;

6) fulfil other obligations established by this Code and/or by the legislation of the Member States on customs regulation.

2. Obligations of the customs broker when performing customs operations are established by the requirements and conditions provided for in treaties and acts on customs regulation and/or the legislation of the Member States on customs regulation.

3. The obligations of the customs broker shall not include the observance of the terms of the use of the goods in accordance with the customs procedures and other obligations, which, in accordance with treaties and acts on customs regulation, are imposed only on the persons it represents.

4. In the case of performing customs operations by the customs broker on behalf of the declarant, the customs broker shall bear joint obligations with the declarant for payment of customs duties, taxes, safeguard, anti-dumping and countervailing duties in the full amount of the obligations to be executed for payment of customs duties, taxes, safeguard, anti-dumping and countervailing duties.

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5. Upon the occurrence of the circumstances provided for in this Code where the obligation for payment of customs duties, taxes, safeguard, anti-dumping and countervailing duties shall be fulfilled, this obligation shall be fulfilled by the customs broker jointly with the person it represents, except where the fulfilment of such obligation is related to:

1) failure to comply with the terms of the use of the goods in accordance with the customs procedure under which the goods are placed;

2) the change of the time periods for payment of customs duties, taxes in accordance with Chapter 8 of this Code;

3) the performance of acts in violation of the purposes and terms of granting customs duties exemptions, tax exemptions and/or restrictions for use and/or disposal of goods due to the use of such exemptions.

6. The legislation of the Member States may establish cases other than the cases referred to in paragraph 5 of this Article, when the obligation for payment of customs duties, taxes, safeguard, anti-dumping and countervailing duties that occurred jointly with the declarant, shall not be fulfilled by the customs broker.

7. Obligations of the customs broker to the customs authorities may not be limited to a contract with the represented person.

8. Obligations shall be the same for all customs brokers.

Chapter 56
Customs Carrier

Article 406. Activities of the Customs Carrier

1. The customs carrier shall carry out shipment (transportation) within the customs territory of the Union of goods under customs control.

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2. The status of the customs carrier shall be confirmed by a document, the form of which shall be determined by the Commission.

This document is issued by the customs authority, which included the juridical person in the registry of customs carriers.

When placing goods under the customs procedure for transit, the customs carrier status can be confirmed without submitting the document specified in the first indent of this paragraph, if data about this document can be obtained by the customs authority from information systems of customs authorities in accordance with paragraph 2 of Article 80 of this Code.

Article 407. Conditions for Inclusion in the Registry of Customs Carriers

1. Conditions for inclusion of a juridical person applying to carry out the activity as a customs carrier in the registry of customs carriers shall be:

1) activities for goods carriage within not less than 2 years as on the day of applying to the customs authority;

2) guarantee for fulfilment of the obligation of the juridical person carrying out the activity in customs activity sphere, in the amount equivalent to 200 thousand Euro, and if the Commission established another amount of the guarantee, in the amount established by the Commission;

3) an authorisation document for transportation of goods, if such activity requires such a document in accordance with the legislation of the Member States;

4) right of ownership for, operational control, operational administration or leasing of vehicles used for the carriage of goods, including vehicles that are suitable for transportation of goods under customs seals and stamps;

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5) if as of the day of applying to the customs authority there is no overdue obligation for payment of customs duties, taxes, safeguard, anti-dumping and countervailing duties, penalties, interest;

6) compliance with other requirements and other conditions established by the legislation of the Member States.

2. The Commission shall have the right to establish the amount for the guarantee for the fulfilment of obligations of a juridical person carrying out the activity in customs activity sphere other than that provided for in subparagraph 2 of paragraph 1 of this Article.

Article 408. Grounds for Exclusion from the Registry Customs Carriers

1. Grounds for exclusion of a customs carrier from the registry of customs carriers shall be:

1) if the customs carrier fails to fulfil the obligations under the second to sixth indents of Article 409 of this Code;

2) an application of the customs carrier to exclude it from the registry of customs carriers;

3) liquidation of a juridical person included in the registry of customs carriers;

4) reorganisation of a juridical person included in the registry of customs carriers, except for the cases established by the legislation of the Member States.

2. The legislation of the Member States may establish other grounds for exclusion of a customs carrier from the registry of customs carriers.

Article 409. Obligations of a Customs Carrier

The customs carrier shall:

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comply with the conditions for inclusion in the registry of customs carriers established by subparagraphs 2 to 4 of paragraph 1 of Article 407 of this Code, as well as by the legislation of the Member States in accordance with subparagraph 6 of paragraph 1 of Article 407 of this Code;

comply with the conditions and requirements established by this Code when transporting goods under the customs procedure for transit;

maintain records of goods shipped (transported) under the customs procedure for transit and submit to the customs authorities reporting on transportation (shipment) of such goods, including with the use of information technologies, in accordance with the legislation of the Member States;

not to disclose, use for own purposes and not to transfer to other persons the information received from the consignor that constitutes state, commercial, bank and other secrets protected by law, as well as other confidential information, except in the cases established by the legislation of the Member States;

fulfil the obligation for payment of customs duties, taxes, and safeguard, anti-dumping and countervailing duties in accordance with Articles 153 and 309 of this Code, not later than on the last day of the period specified in the notice sent by the customs authority in accordance with paragraph 3 of Article 55, paragraph 3 of Article 73 and paragraph 4 of Article 270 of this Code;

inform the customs authority, which included it in the registry of customs carriers, of changes in the data declared upon inclusion in the registry of customs carriers, and submit the documents confirming such changes within 5 business days from the date of changes in such data, or from the date on which it became aware of such changes.

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Chapter 57
Temporary Storage Warehouse Owner

Article 410. Activities of the Temporary Storage Warehouse Owner

1. The temporary storage warehouse owner shall provide storage in a temporary storage warehouse of goods under customs control, in the cases and under the conditions established by this Code.

2. Relationship of the temporary storage warehouse owner with the declarants or other interested persons shall be established on a contractual basis.

Article 411. Temporary Storage Warehouses

1. Temporary storage warehouses are specifically defined and equipped constructions, premises (parts of premises) and/or outdoor areas designed for temporary storage of goods.

2. The temporary storage warehouse is considered to be established from the date following the day of inclusion of a person of the Member State in the registry of temporary storage warehouse owners.

3. Operation of the temporary storage warehouse shall cease on the date following the day of exclusion of the temporary storage warehouse owner of the registry of temporary storage warehouse owners.

4. Requirements to location, arrangement and equipping of constructions, premises (parts of premises) and/or outdoor areas intended for use or used as a temporary storage warehouse, as well as the procedure for their establishment and operation shall be determined by the legislation of the Member States.

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Article 412. Conditions for Inclusion in the Registry of Temporary Storage Warehouse Owners

Conditions for inclusion of a juridical person applying to carry out the activity as the temporary storage warehouse owner in the registry of temporary storage warehouse owners shall be:

right of ownership for, operational control or operational administration of or leasing constructions, premises (parts thereof) and/or outdoor areas that are intended for use as a temporary storage warehouse and meet the requirements established in paragraph 4 of Article 411 of this Code. If constructions, premises (parts of premises) and/or outdoor areas are leased, on the day of filing an application for inclusion in the registry of temporary storage warehouse owners, the lease agreement in respect of such constructions, premises (parts of premises) and/or outdoor areas shall be concluded for a period of not less than 1 year;

a contract for insurance of civil liability of the temporary storage warehouse owner that may occur as a result of damage to stored goods of other persons or a violation of other terms of storage agreements with other persons, for the insurance amount, as determined by the legislation of the Member States;

no overdue obligation for payment of customs duties, taxes, safeguard, anti-dumping and countervailing duties, penalties, interest as on the date of applying to the customs authority;

compliance with other requirements and other conditions established by the legislation of the Member States.

Article 413. Grounds for Exclusion from the Registry of Temporary Storage Warehouse Owners

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1. The grounds for exclusion of a temporary storage warehouse owner from the registry of temporary storage warehouse owners shall be:

1) failure of the temporary storage warehouse owner to fulfil the obligations under the second to seventh and ninth indents of Article 414 of this Code;

2) an application of the temporary storage warehouse owner on exclusion it from the registry of temporary storage warehouse owners;

3) liquidation of a juridical person included in the registry of temporary storage warehouse owners;

4) reorganisation of a juridical person included in the registry of temporary storage warehouse owners, except for the cases established by the legislation of the Member States.

2. The legislation of the Member States may establish other grounds for exclusion of a temporary storage warehouse owner from the registry of temporary storage warehouse owners.

Article 414. Obligations of a Temporary Storage Warehouse Owner

The temporary storage warehouse owner shall:

comply with the terms of inclusion in the registry of temporary storage warehouse owners established by the second and third indents of Article 412 of this Code, as well as by the legislation of the Member States in accordance with the fifth indent of Article 412 of this Code;

comply with the terms and requirements established by this Code with regard to the storage of goods and performing transactions at temporary storage warehouses;

ensure preservation of goods in a temporary storage warehouse;

ensure the conduction of customs control;

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maintain records of goods in temporary storage warehouse, and submit to the customs authorities reporting of such goods, including with the use of information technologies, in accordance with the legislation of the Member States;

not allow entering the temporary storage warehouse by any unauthorised persons that are not employees of the temporary storage warehouse, or that do not have an authority in respect of goods placed at the temporary storage warehouse, without the permission of the customs authorities;

comply with the requirements of the customs authorities in respect of customs officials' access to goods placed in the temporary storage warehouse;

if the temporary storage warehouse terminates its operation, within 3 business days from the date following the day of adoption of the decision to terminate the operation of the warehouse, notify the persons placing the goods in the temporary storage warehouse of such a decision;

fulfil the obligation for payment of customs duties, taxes, and safeguard, anti-dumping and countervailing duties in accordance with Article 103 of this Code, not later than on the last day of the time period specified in the notice sent by the customs authority in accordance with paragraph 3 of Article 55, paragraph 3 of Article 73 and paragraph 4 of Article 270 of this Code;

inform the customs authority, which included it in the registry of temporary storage warehouse owners, of changes in the data declared upon inclusion in the registry of temporary storage warehouse owners, and submit the documents confirming such changes within 5 business days from the date

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of changes in such data, or from the date on which it became aware of such changes;

comply with other obligations established by this Code and/or by the legislation of the Member States on customs regulation.

Chapter 58
Customs Warehouse Owner

Article 415. Activities of the Customs Warehouse Owner

1. The customs warehouse owner shall provide for storage in the customs warehouse of goods placed under the customs procedure for customs warehouse or other goods in cases and on the terms established by this Code.

2. Relationships with customs warehouse owner with the declarants or other interested persons shall be established on a contractual basis.

Article 416. Customs Warehouses and their Types

1. Customs warehouses are specifically determined and equipped constructions, premises (parts of premises) and/or outdoor areas designed for storing goods placed under the customs procedure for customs warehouse.

If it is established by the legislation of the Member States, in the customs warehouse storage of the Union goods placed under the export customs procedure or other goods is allowed in the cases and in the manner established by such legislation.

2. The customs warehouse is considered to be established from the date following the day of inclusion of a person of the Member State in the registry of customs warehouse owners.

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3. The operation of the customs warehouse shall cease on the date following the day of exclusion of the customs warehouse owner from the registry of customs warehouse owners.

4. Customs warehouses may be open or closed types.

Customs warehouses shall be considered to be open warehouses, if any goods may be stored in them, and any persons with the authority in respect of goods may use them.

Customs warehouses shall be considered to be closed warehouses, if they are intended for storage of goods of the customs warehouse owner.

The legislation of the Member States may determine particular categories of goods allowed to be stored in the closed customs warehouses.

5. Requirements to location, arrangement and equipping of constructions, premises (parts of premises) and/or outdoor areas intended for use or used as a customs warehouse, as well as the procedure for their establishment and operation shall be determined by the legislation of the Member States.

Article 417. Conditions for Inclusion in the Registry of Customs Warehouse Owners

Conditions for inclusion of a juridical person applying to carry out the activity as a customs warehouse owner in the registry of customs warehouse owners shall be:

right of ownership for, operational control or operational administration of or leasing constructions, premises (parts thereof) and/or outdoor areas that are intended for use as the customs warehouse and meet the requirements established in accordance with paragraph 5 of Article 416 of this Code. If constructions, premises (parts of premises) and/or outdoor areas are leased,

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on the day of filing an application for inclusion in the registry of customs warehouse owners, the lease agreement in respect of such constructions, premises (parts of premises) and/or outdoor areas shall be concluded for a period of not less than 1 year, unless otherwise determined by the legislation of the Member States;

for juridical persons applying for inclusion in the registry of customs warehouse owners as open customs warehouse owners, a contract for insurance of civil liability of the customs warehouse owner that may occur as a result of damage to stored goods of other persons or a violation of other terms of storage agreements with other persons, for the insurance amount, as determined by the legislation of the Member States;

if as on the day of applying to the customs authority there is no overdue obligation for payment of customs duties, taxes, safeguard, anti-dumping and countervailing duties, penalties, interest;

compliance with other requirements and other conditions established by the legislation of the Member States.

Article 418. Grounds for Exclusion from the Registry of Customs Warehouse Owners

1. The grounds for exclusion of a customs warehouse owner from the registry of customs warehouse owners shall be:

1) failure by the customs warehouse owner to fulfil the obligations under the second to eighth and tenth indents of Article 419 of this Code;

2) an application of the customs warehouse owner on its exclusion from the registry of customs warehouse owners;

3) liquidation of a juridical person included in the registry of customs warehouse owners;

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4) reorganisation of a juridical person included in the registry of customs warehouse owners, except for the cases established by the legislation of the Member States.

2. The legislation of the Member States may establish other grounds for exclusion of a customs warehouse owner from the registry of customs warehouse owners.

Article 419. Obligations of the Customs Warehouse Owner

The customs warehouse owner shall:

comply with the terms of inclusion in the registry of customs warehouse owners established the second and third indents of Article 417 of this Code;

comply with the terms of the use of goods in accordance with the customs procedure for customs warehouse established in paragraph 2 of Article 156 of this Code, in respect of placing goods in a customs warehouse and performing operations with goods placed under the customs procedure for customs warehouse;

ensure preservation of goods stored in the customs warehouse;

ensure the conduction of customs control;

maintain records of goods stored in the customs warehouse, and provide the customs authorities with reporting of such goods, including with the use of information technologies, in accordance with the legislation of the Member States;

not allow to the customs warehouse any unauthorised persons that are not employees of the customs warehouse or that do not have the authority in respect of goods stored in the customs warehouse, without the permission of the customs authorities;

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comply with the requirements of the customs authorities in respect of customs officials' access to goods placed in the customs warehouse;

if the customs warehouse terminates its operation, within 3 business days from the date following the day of adoption of the decision to terminate the operation of the warehouse, notify the persons placing the goods in the customs warehouse of such a decision;

fulfil the obligation for payment of customs duties, taxes, and safeguard, anti-dumping and countervailing duties in accordance with Article 162 of this Code, not later than on the last day of the period specified in the notice sent by the customs authority in accordance with paragraph 3 of Article 55 and paragraph 3 of Article 73 of this Code;

inform the customs authority, which included it in the registry of customs warehouse owners, of changing the data declared by it when it was included in the registry of customs warehouse owners, and provide the documents confirming such changes, within 5 business days from the date of changing such data, or from the date it became aware of the changes;

comply with other obligations established by this Code and/or by the legislation of the Member States on customs regulation.

Chapter 59
Free Warehouse Owner

Article 420. Activities of the Free Warehouse Owner

1. The free warehouse owner shall place and use, in the free warehouse, goods placed under the customs procedure for free warehouse in accordance with this Code.

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2. In the territory of the free warehouse, entrepreneurial and other activities in accordance with the legislation of the Member States may be conducted.

3. The legislation of the Member State may establish a prohibition of certain types of activities in the territories of free warehouses established in that Member State.

Article 421. Free Warehouses

1. Free warehouses shall be buildings (parts of buildings), a complex of buildings, furnished and equipped territories and/or open areas that are protected or have access control arrangements for natural persons, and within which, in accordance with this Code, goods that are placed under the customs procedure for free warehouse may be placed and used, as well as other goods in accordance with this Code (hereinafter in this Chapter - constructions, premises (parts of premises) and/or outdoor areas).

2. The free warehouse is considered to be established from the date following the day of inclusion of a person of the Member State in the registry of free warehouse owners.

3. The operation of the free warehouse shall cease on the date following the day of exclusion of the free warehouse owner from the registry of free warehouse owners.

4. Requirements to location, arrangement and equipping of constructions, premises (parts of premises) and/or outdoor areas intended for use or used as a free warehouse, including requirements for fencing and equipping with video surveillance system of the perimeter of the free warehouse, as well as the procedure for establishment and operation of free warehouses shall be determined by the legislation of the Member States.

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5. Ensuring access control arrangements in the territory of the free warehouse, including determining the access of persons to the territory shall be carried out in accordance with the legislation of the Member States.

Article 422. Conditions for Inclusion in the Registry of Free Warehouses

Conditions for inclusion of a juridical person applying to carry out the activity as a free warehouse owner in the registry of free warehouse owners shall be:

right of ownership for, operational control or operational administration of or leasing constructions, premises (parts of premises) and/or outdoor areas that are intended for use as a free warehouse and meet the requirements established in accordance with paragraph 4 of Article 421 of this Code. If constructions, premises (parts of premises) and/or outdoor areas are leased, on the day of filing an application for inclusion in the registry of free warehouse owners, the lease agreement in respect of such constructions, premises (parts of premises) and/or outdoor areas shall be concluded for a period of not less than 3 years, unless otherwise established by the legislation of the Member States;

if as on the day of applying to the customs authority there is no overdue obligation for payment of customs duties, taxes, safeguard, anti-dumping and countervailing duties, penalties, interest;

the inventory system, which allows comparing the data provided to the customs authorities when performing customs operations, with the data of business operations, in accordance with the requirements established by the legislation of the Member States;

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compliance with other requirements and other conditions established by the legislation of the Member States.

Article 423. Grounds for Exclusion from the Registry of Free Warehouse Owners

1. The grounds for exclusion of a free warehouse owner from the registry of free warehouse owners shall be:

1) failure by free warehouse owner to fulfil the obligations under the second to ninth indents of Article 424 of this Code;

2) an application of the free warehouse owner on exclusion it from the registry of free warehouse owners;

3) liquidation of a juridical person included in the registry of free warehouse owners;

4) reorganisation of a juridical person included in the registry of free warehouse owners, except for the cases established by the legislation of the Member States.

2. The legislation of the Member States may establish other grounds for exclusion of a free warehouse owner from the registry of free warehouse owners.

Article 424. Obligations of the Free Warehouse Owner

The free warehouse owner shall:

comply with the terms of inclusion in the registry of free warehouse owners established by the second and forth indents of Article 422 of this Code, as well as by the legislation of the Member States, in accordance with the fifth indent of Article 422 of this Code;

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ensure compliance of the free warehouse with the requirements established pursuant to paragraph 4 of Article 421 of this Code, during operation of the free warehouse;

comply with the terms of the use of goods in accordance with the customs procedure for free warehouse;

ensure the conduction of customs control;

maintain records of goods placed under the customs procedure for free warehouse, and provide the customs authorities, including with the use of information technologies, with the reporting on such goods and performance of operations with them, as well as on goods manufactured (obtained) from the goods placed under the customs procedure for free warehouse, in accordance with the legislation of the Member States;

not allow to the free warehouse any unauthorised persons that are not employees of the free warehouse or that do not have the authority in respect of goods stored in the free warehouse, without the permission of the customs authorities;

comply with the requirements of the customs authorities in respect of customs officials' access to goods placed in the free warehouse;

fulfil the obligation for payment of customs duties, taxes, and safeguard, anti-dumping and countervailing duties in accordance with Article 216 of this Code, not later than on the last day of the period specified in the notice sent by the customs authority in accordance with paragraph 3 of Article 55 and paragraph 3 of Article 73 of this Code;

inform the customs authority, which included it in the registry of free warehouse owners, of changes in the data declared upon inclusion in the registry of free warehouse owners, and submit the documents confirming

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such changes within 5 business days from the date of changes in such data, or from the date on which it became aware of such changes;

comply with other obligations established by this Code and/or by the legislation of the Member States on customs regulation.

Chapter 60
Duty-Free Shop Owner

Article 425. Activities of the Duty-Free Shop Owner

The duty-free shop owner shall store and sell, in the duty-free shop, goods placed under the customs procedure for duty-free trade to the persons referred to in paragraph 2 of Article 243 of this Code.

Article 426. Duty-Free Shops

1. Duty-free shops are specifically defined and equipped constructions and/or premises (parts of premises), consisting of salesrooms and warehouses, as well as ancillary facilities (if any).

2. A duty-free shop is considered to be established on the date following the day of inclusion of a person of the Member State in the registry of duty-free shop owners.

3. Duty-free shop operation shall be terminated from the date following the day of exclusion of a duty-free shop owner from the registry of duty-free shop owners.

4. Requirements for location, arrangement and equipping of duty-free shops, including equipping with the video surveillance system, procedure for their establishment and operation, as well as the rules for the sale of goods in duty-free shops shall be determined by the legislation of the Member States.

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Article 427. Conditions for Inclusion in the Registry of Duty-Free Shop Owners

Conditions for inclusion of a juridical person applying to carry out the activity in customs activity sphere in the registry of duty-free shop owners shall be:

right of ownership for, operational control or operational administration of or leasing constructions and/or premises (parts of premises) that are intended for use as a duty-free shop and meet requirements established by the legislation of the Member States. If the constructions and/or premises (parts of premises) are leased, on the day of filing an application for inclusion in the registry of duty-free shop owners, a lease agreement in respect of such constructions and/or premises (parts of premises) shall be concluded for a period of not less than 6 months;

registration or authorisation documents for retail, if the obligation to obtain them is provided for by the legislation of the Member States;

if as on the day of applying to the customs authority there is no overdue obligation for payment of customs duties, taxes, safeguard, anti-dumping and countervailing duties, penalties, interest;

compliance with other requirements and other conditions established by the legislation of the Member States.

Article 428. Grounds for Exclusion from the Registry of Duty-Free Shop Owners

1. The grounds for exclusion of a duty-free shop owner from the registry of duty-free shop owners shall be:

1) failure by the duty-free shop owner to fulfil the obligations under the second to seventh indents of Article 429 of this Code;

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2) an application of the duty-free shop owner to exclude it from the registry of duty-free shop owners;

3) liquidation of a juridical person included in the registry of duty-free shop owners;

4) reorganisation of a juridical person included in the registry of duty-free shop owners, except for the cases established by the legislation of the Member States.

2. The legislation of the Member States may establish other grounds for exclusion of a duty-free shop owner from the registry of duty-free shop owners.

Article 429. Obligations of the Duty-Free Shop Owner

The duty-free shop owner shall:

comply with the terms of inclusion in the registry of duty-free shop owners established by the second and third indents of Article 427 of this Code, as well as by the legislation of the Member States in accordance with the fifth indent of Article 427 of this Code;

comply with the terms of using goods in accordance with customs procedure for duty-free trade established by paragraph 3 of Article 244 of this Code;

ensure safety of goods placed under the customs procedure for duty-free trade and not sold in a duty-free shop;

ensure the conduction of customs control;

maintain recording of arrival of goods in the duty-free shop and their sale in that shop, as well as provide the customs authorities with the reporting on those goods, including with the use of information technologies, in accordance with the legislation of the Member States;

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fulfil the obligation for payment of customs duties, taxes, safeguard, anti-dumping and countervailing duties in the cases provided for in Article 247 of this Code, no later than on the last day of the time period specified in the notice sent by the customs authority in accordance with paragraph 3 of Article 55 and paragraph 3 of Article 73 of this Code;

inform the customs authority, which included it in the registry of duty-free shop owners, of changes in the data declared upon inclusion in the registry of duty-free shop owners, and submit the documents confirming such changes within 5 business days from the date of changes in such data, or from the date on which it became aware of such changes;

comply with other obligations established by this Code and/or by the legislation of the Member States on customs regulation.

Chapter 61
Authorised Economic Operator

Article 430. Authorised Economic Operator

1. The authorised economic operator is a juridical person established in accordance with the legislation of the Member States and included in the registry of authorised economic operators in accordance with the procedure and on the terms established by this Chapter.

2. With inclusion of a juridical person in the registry of authorised economic operators, a certificate of inclusion in the registry of authorised economic operators is issued.

3. From the date of entry into force of the certificate of inclusion in the registry of authorised economic operators, the authorised economic operator shall be classified in the category of low risk level.

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4. The procedure for inclusion of a juridical person in the registry of authorised economic operators and exclusion of it from such a registry, the procedure for issuance, suspension and resumption of the certificate of inclusion in the registry of authorised economic operators shall be established by this Code, and in the part not regulated by this Code, by the legislation of the Member States on customs regulation.

5. Inclusion of a juridical person in the registry of authorised economic operators, exclusion of it from the registry, as well as suspension and resumption of the certificate of inclusion in the registry of authorised economic operators shall be carried out by the customs authority of the Member State, under the legislation of which the person is established.

6. When verifying compliance of the juridical person applying for inclusion in the registry of authorised economic operators with the terms for inclusion in the registry, as well as when monitoring compliance of the authorised economic operator with the terms of its inclusion in this registry, the forms of customs controls provided for in Section VI of this Code and measures ensuring the conduction of customs control may be applied.

7. The authorised economic operator shall be entitled to use special simplifications provided for in Article 437 of this Code in the customs territory of the Union, subject to the provisions of this Code.

8. In accordance with the international treaties of the Union with a third party, particular special simplifications provided for in Article 437 of this Code, may be granted on a reciprocal basis to authorised economic operators of non-Member States of the Union.

9. In accordance with the international treaties of the Member States with a third party, particular special simplifications provided for in Article 437 of this Code, may be granted on a reciprocal basis to authorised

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economic operators of non-Member States of the Union. Such special simplifications can apply only in the territory of the Member State which is a party to such international treaties.

Article 431. Registry of Authorised Economic Operators

1. The customs authorities shall maintain the registry of authorised economic operators in the form determined by the Commission, post it on their official websites on the Internet and ensure its update at least once a month.

2. The Commission, on the basis of the registries of authorised economic operators, which are maintained by the customs authorities, shall form a common registry of authorised economic operators, place it on the official website of the Union on the Internet and ensure its update at least once a month.

The form of the common registry of authorised economic operators, the order of its formation and maintenance, as well as technical terms of providing the data contained in the registries of authorised economic operators maintained by the customs authorities, shall be determined by the Commission.

Article 432. The Certificate of Inclusion in the Registry of Authorised Economic Operators and its types

1. The Certificate of Inclusion in the Registry of Authorised Economic Operators (hereinafter in this Chapter - the “certificate”) can be of three types.

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2. The certificate of the first type provides the authorised economic operator with the right to apply special simplifications specified by paragraph 2 of Article 437 of this Code.

3. The certificate of the second type provides the authorised economic operator with the right to apply special simplifications specified by paragraph 3 of Article 437 of this Code.

4. The certificate of the third type provides the authorised economic operator with the right to apply special simplifications specified by paragraph 4 of Article 437 of this Code.

5. The form of the certificate and the procedure of its filling in shall be determined by the Commission.

6. The certificate shall come into force after 10 calendar days from the date of inclusion of a juridical person in the registry of authorised economic operators and shall be valid for an unlimited time period.

7. The authorised economic operator shall be entitled to use special simplifications provided for in Article 437 of this Code, from the date of coming into force of the certificate.

8. The customs authority of the Member State which issued the certificate, not later than 5 calendar days from the date of inclusion of a juridical person in the registry of authorised economic operators, shall communicate the information on the date of inclusion of the juridical person in the registry of authorised economic operators and the date of the entry into force of the certificate to this person and the customs authority of that Member States, as well as to the customs authorities of the other Member States, in accordance with Article 368 of this Code.

Article 433. Conditions for Inclusion in the Registry of Authorised Economic Operators

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1. Conditions for inclusion of a juridical person in the registry of authorised economic operators with issuance of the certificate of the first type shall be:

1) carrying out by this juridical person of foreign economic activities, activities in customs activity sphere as a customs broker, a temporary storage warehouse owner, a customs warehouse owner for at least 3 years, or carrying out the activity as a customs carrier for at least 2 years prior to the date of registration by the customs authority of the application for inclusion in the registry of authorised economic operators (hereinafter in this Chapter - the “application”), during which:

persons engaged in foreign economic activity, except for provision of services for goods transportation, for each year, have submitted declarations for goods in the amount established by the legislation of the Member States on customs regulation, but at least 10, or the total value of the goods moved across the customs border of the Union for each year is equal to the amount established by the legislation of the Member States on customs regulation, but not less than the amount equivalent to 500 thousand Euro at the exchange rate valid as of the date of registration of the application by the customs authority;

persons engaged in foreign economic activity for provision of services for goods transportation, for each year, have filed at least 250 transit declarations;

persons carrying out the activity in customs activity sphere as customs brokers, for each year, have submitted customs declarations in the amount established by the legislation of the Member States on customs regulation, but at least 200, or the goods total value declared in customs declarations filed by them for each year is equal to the amount established by the

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legislation of the Member States on customs regulation, but not less than the amount equivalent to 500 thousand Euro at the exchange rate valid as of the date of registration of the application by the customs authority;

persons carrying out the activity in customs activity sphere as temporary storage warehouse owners, customs warehouse owners, have stored goods, with the total value thereof for each year equal to the amount established by the legislation of the Member States on customs regulation, but not less than the amount equivalent to 500 thousand Euro at the exchange rate valid as of the date of registration of the application by the customs authority;

persons carrying out the activity in customs activity sphere as a customs carrier for each year have filed not less than 250 transit declarations;

2) guarantee for the fulfilment of the obligations of an authorised economic operator granted pursuant to Article 436 of this Code;

3) there is no overdue obligation for payment of customs duties, taxes, safeguard, anti-dumping and countervailing duties, penalties, interest in all the Member States as of the date of registration of the application by the customs authority;

4) there is no debt (unpaid amount) in the Member State, in which the juridical person is registered as of the date of registration of the application by the customs authority, in accordance with the tax and fees legislation (tax legislation) of the Member States;

5) there are no facts of bringing the juridical person to administrative liability in all the Member States, within 1 year before the date of registration of the application by the customs authority, for administrative offences for which administrative liability is determined by the legislation of the Member

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States as grounds for refusing to include a juridical person in the registry of authorised economic operators;

6) there are no facts of criminal prosecution in all the Member States against natural persons of the Member States, who are shareholders of that juridical person and hold 10 or more per cent of shares of the juridical person applying for inclusion in the registry of authorised economic operators, its founders (participants), directors, chief accountants, for crimes or criminal offences, the proceedings for which are within the competence of customs and other state authorities, and criminal prosecution for which is established by the legislation of the Member States as a ground for refusing to include a juridical person in the registry of authorised economic operators;

7) there is a goods recording system that conforms to the requirements established by the legislation of the Member States on customs regulation, allowing to compare the data provided to the customs authorities, when performing customs operations, with the information about performing business operations and providing access (including remote access) of the customs authorities to such data. The Commission shall have the right to determine standard requirements to goods recording system.

2. Information of the articles of administrative and criminal legislation of the Member States providing for administrative and criminal liability for administrative offences and crimes or criminal offences set forth in subparagraphs 5 and 6 of paragraph 1 of this Article, with indication of the essence of and sanctions for such administrative offences or criminal offences shall be forwarded by the customs authorities to the Commission for forming of a common list of such articles and their posting on the official website of the Union in the Internet.

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The format of the common list of the said articles, procedure for its formation, maintenance and the use of the data contained therein, and the procedure for and the technical conditions, including the structure and format, of the provision of information about the articles shall be determined by the Commission.

3. Conditions for inclusion of a juridical person in the registry of authorised economic operators with issuance of the certificate of the second type shall be:

1) the conditions referred to in subparagraphs 1, 3 to 7 of paragraph 1 of this Article;

2) compliance of the financial sustainability of this juridical person with the value determined in accordance with paragraph 7 of this Article;

3) right of ownership for, operational control or operational administration of or leasing constructions, premises (parts of premises) and/or outdoor areas (parts of outdoor areas) intended for temporary storage of goods. If constructions, premises (parts of premises) and/or outdoor areas (parts of outdoor areas) are leased, on the day of filing an application, a lease agreement in respect of such constructions, premises (parts of premises) and/or outdoor areas (parts of outdoor areas) shall be concluded for a period of not less than 1 year;

4) compliance of the requirements determined by the Commission for constructions, premises (parts of premises) and/or outdoor areas (parts of outdoor areas), in the territory of which the temporary storage of goods will be carried out, expiration of the customs procedure for transit will take place and/or customs control will be carried out, for vehicles and employees of the juridical person applying for inclusion in the registry of authorised economic operators.

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4. The legislation of the Member States on customs regulation may establish that, if the financial sustainability of the juridical person of the Member State carrying out goods production and/or goods exports activities does not match the value specified in accordance with paragraph 7 of this Article, the condition for inclusion of the juridical person in the registry of authorised economic operators with issuance of the certificate of the second type shall be provision of the guarantee for the fulfilment of the obligations of an authorised economic operator in the amount equivalent to not less than 150 thousand Euro at the exchange rate valid on the day of registration of the application by the customs authority.

5. Conditions for inclusion of a juridical person in the registry of authorised economic operators with issuance of the certificate of the third type shall be:

1) the juridical person is included in the registry of authorised economic operators with issuance of the certificate of the first or the second type for at least 2 years prior to the date of registration of the application by the customs authority. The specified time period will not include the period, during which the certificate validity was suspended in accordance with paragraph 1 of Article 435 of this Code, except for cases where the certificate validity was suspended under the grounds provided for in subparagraphs 11 and 12 of paragraph 1 of Article 435 of this Code;

2) the conditions specified in paragraph 3 of this Article.

6. The legislation of the Member States on customs regulation may establish additional conditions for inclusion of a juridical person in the registry of authorised economic operators.

7. The procedure for determining the financial sustainability of the juridical person applying for inclusion in the registry of authorised economic

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operators, and the values characterizing the financial sustainability and necessary for inclusion in the registry shall be determined by the Commission and the legislation of the Member States in the cases provided for by the Commission.

Article 434. Procedure for Inclusion in the Registry of Authorised Economic Operators

1. For inclusion in the registry of authorised economic operators, a juridical person (hereinafter in this Article - the “applicant”) shall file an application with an authorised customs authority of the Member State, in accordance with the legislation of which it is incorporated.

The said application form, the procedure for its filling in and the list of documents confirming the data declared in it shall be determined by the Commission.

2. The application shall have attached documents confirming the data declared in it.

It is allowed that the application is not accompanied with the documents submitted to the customs authority, if the data on such documents and/or data contained therein can be obtained by the customs authorities from the information systems used by the customs authorities, as well as from the information systems of the state authorities (organisations) of the Member States in the framework of information exchange.

3. For inclusion in the registry of authorised economic operators with issuance of the certificates of the first and second types, the applicant may file 1 application.

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4. The customs authority, within 5 business days from registration of the application, shall decide on consideration of the application or refuse to consider it.

If there are grounds for refusal in consideration of the application, the customs authority shall inform the applicant thereof.

5. The customs authority shall refuse in consideration of the application in the following cases:

1) the application is filled in not in accordance with the prescribed form, or the structure and the format of the application in electronic version does not conform to the prescribed structure and format of such an application;

2) the application does not contain data subject to inclusion in the application;

3) the application is filed prior to the expiration of 1 year from the date of exclusion of the juridical person from the registry of authorised economic operators on the grounds provided for in subparagraphs 4 to 7 of paragraph 8 of Article 435 of this Code.

6. The time period for consideration of the application shall be established by the legislation of the Member States on customs regulation and may not exceed 120 calendar days from the date of its registration.

7. If when filing the application, there are no grounds for refusal in consideration of the application, and the data contained therein is not documentarily evidenced by the applicant, except as provided for in the second indent of paragraph 2 of this Article, the customs authority, within 5 business days from registration of the application, shall inform the applicant of the need to submit such documents within 1 month.

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8. The time period for consideration of the application shall be suspended until the documents requested in accordance with paragraph 7 of this Article are submitted, or the expiration of the time period for their presentation.

9. If the applicant fails to submit the documents within the time limit set out in paragraph 7 of this Article, the customs authority shall take a decision to refuse in consideration of the application.

10. A request for submission of copies of documents and/or data sent to the customs authority in accordance with Article 371 of this Code in order to verify compliance by the juridical person applying for inclusion in the registry of authorised economic operators with the criteria for including in this registry provided for in subparagraphs 3, 5 and 6 of paragraph 1 of Article 433 of this Code shall be sent within 5 business days from the day of registration of the application by the customs authority.

If, within the time periods provided for by Article 371 of this Code, a response is received that does not contain data on the failure to comply with the conditions set forth in subparagraphs 3, 5 and 6 of paragraph 1 of Article 433 of this Code, or such a response is not received, it is deemed that such conditions for inclusion in the registry of authorised economic operators in the Member State, whose customs authority was requested, are met.

11. According to the results of consideration of the application for inclusion in the registry of authorised economic operators with issuance of the certificate of the first or second type, if the condition for inclusion in this registry is the guarantee for the fulfilment of the obligations of an authorised economic operator, the customs authority shall either notify the person of compliance with the conditions established in subparagraphs 1, 3 to 7 of

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paragraph 1 or subparagraphs 1, 3 and 4 of paragraph 3 of Article 433 of this Code, or make a decision on refusal to include the person in this registry.

12. The documents confirming provision of the guarantee for the fulfilment of the obligations of an authorised economic operator shall be submitted no later than within 2 months from the date of sending by the customs authority of such a notice.

While within the period from the date of sending by the customs authority of the said notice prior to the date of submission of the documents confirming provision of the guarantee for the fulfilment of the obligations of an authorised economic operator, the time period for consideration of the application shall be suspended.

13. The customs authority shall, no later than 10 calendar days from the date of submission of the documents properly supporting the provision of the guarantee for the fulfilment of the obligations of an authorised economic operator, shall decide on inclusion of the applicant in the registry of authorised economic operators.

14. If prior to the expiration of the time period specified in the first indent of paragraph 12 of this Article, the documents confirming provision of the guarantee for the fulfilment of the obligations of an authorised economic operator are not submitted or the documents submitted do not properly confirm provision of the guarantee for the fulfilment of the obligations of an authorised economic operator, the customs authority, no later than 10 calendar days from the date of expiry of the said time period, shall take a decision on refusing to include the applicant in the registry of authorised economic operators.

15. According to the results of consideration of the application for inclusion in the registry of authorised economic operators with issuance of

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the certificate of the second type, if the guarantee for the fulfilment of the obligations of an authorised economic operator is not a condition for inclusion in this registry, or of the certificate of the third type, the customs authority, no later than within the time period referred to in paragraph 6 of this Article, shall take a decision on inclusion of the applicant in the registry of authorised economic operators or on refusal to include it in the registry.

Grounds for refusal to include in the registry of authorised economic operators shall be failure to comply with the conditions stipulated by Article 433 of this Code.

Article 435. Suspension, Resumption of the Certificate Validity and the Grounds for Exclusion from the Registry of Authorised Economic Operators

1. Grounds for suspension of the certificate validity shall be:

1) an application of the authorised economic operator on suspension of the certificate;

2) initiation of bankruptcy proceedings against the authorised economic operator;

3) if the authorised economic operator fails to fulfil the obligations under Article 442 of this Code;

4) there is no guarantee for the fulfilment of the obligations of the authorised economic operator in the amount provided for by Article 436 of this Code, if such guarantee was a condition for inclusion in the registry of authorised economic operators;

5) non-fulfilment or improper fulfilment of the obligation for payment of customs payments, safeguard, anti-dumping, countervailing duties within the period specified in the notice sent by the customs authority in accordance

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with paragraph 3 of Article 55 and paragraph 3 of Article 73 of this Code, as well as failure of payment within the due period of penalties, interest;

6) information of an overdue obligation of the authorised economic operator, not fulfilled in the Member States other than the Member State, in which it was included in the registry of authorised economic operators, for payment of customs duties, taxes, safeguard, anti-dumping and countervailing duties, penalties, interest;

7) there is no goods recording system provided for by subparagraph 7 of paragraph 1 of Article 433 of this Code, or non-conformity of such goods recording system to the requirements established by the legislation of the Member States on customs regulation;

8) non-conformity of the financial sustainability of a juridical person to the values determined in accordance with paragraph 7 of Article 433 of this Code, if conformity of the financial sustainability of a juridical person to such values was a condition for inclusion in the registry of authorised economic operators;

9) there is no ownership for, operational management or operational administration of constructions, premises (parts of premises) and/or outdoor areas (parts of the outdoor sites) intended for temporary storage of goods by an authorised economic operator, if conformity to such requirements was a condition for inclusion in the registry of authorised economic operators;

10) failure to comply with the requirements established by the Commission in accordance with subparagraph 4 of paragraph 3 of Article 433 of this Code to constructions, premises (parts of premises) and/or outdoor areas (parts of outdoor areas), vehicles, employees of the authorised economic operator, if conformity to such requirements was a condition for inclusion in the registry of authorised economic operators;

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11) initiating administrative proceedings against the authorised economic operator (start of administrative process) at least in one Member State on the basis of committing an administrative offence, prosecution for which under the legislation of the Member States is established as a ground for suspension of the certificate validity;

12) initiating, in any Member State, criminal prosecution of the natural persons of the Member States that are shareholders with 10 percent or more of the shares of the juridical persons included in the registry of authorised economic operators, founders (members), managers, chief accountants of such juridical persons, on the basis of committing a crime or a criminal offence, the proceedings in which are referred to the jurisdiction of the customs and other state authorities, and bringing to liability for which under the legislation of the Member States is established as a ground for suspension of the certificate validity;

2. The legislation of the Member States on customs regulation may establish additional grounds for suspension of the certificate validity.

3. The customs authority, no later than 10 business days from the date of receipt of the information on the existence of grounds stipulated in paragraph 1 of this Article, shall decide on the suspension of the certificate validity.

4. The customs authority that adopted a decision on the suspension of the certificate, within 5 business days from the date of its adoption, shall notify the authorised economic operator of such a decision indicating the grounds for the suspension, and also bring information about this to the attention of the customs authorities of this Member State and the customs authorities of the other Member States in accordance with Article 368 of this Code.

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5. In case of the suspension of the certificate on the grounds provided for by subparagraphs 3 to 10 of paragraph 1 of this Article, the authorised economic operator shall confirm to the customs authority elimination of the causes of the certificate suspension within 120 calendar days from the date of receipt of the notice of the certificate suspension.

6. If within 120 calendar days from the date of receipt of the notice of the certificate suspension the authorised economic operator confirms elimination of the causes for which the certificate was suspended, the customs authority, within 5 business days after receipt of such confirmation, shall resume the certificate and inform thereof the authorised economic operator, the customs authorities of its Member State and the customs authorities of the other Member States in accordance with Article 368 of this Code.

7. The certificate suspended on the grounds provided for by subparagraphs 11 and 12 of paragraph 1 of this Article, shall be renewed within 5 business days from the date of entry into force of:

1) a judgment of the court or another authorised authority (official) on the exemption from criminal or administrative liability;

2) a judgment of the court or another authorised authority (official) on termination of the criminal case or the administrative offence case;

8. The grounds for exclusion of the authorised economic operator from the registry of authorised economic operators shall be:

1) an application of the authorised economic operator on its exclusion from the registry of authorised economic operators;

2) liquidation of a juridical person included in the registry of authorised economic operators;

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3) reorganisation of a juridical person included in the registry of authorised economic operators, except for the cases established by the legislation of the Member States.

4) failure of an authorised economic operator, within 120 calendar days from the date of receipt of the notice of the certificate suspension, to eliminate grounds for which the certificate was suspended;

5) entry into force of the judgment of the court or another authorised authority (official) on instituting administrative action for committing an administrative offence, instituting administrative action for which is established under the legislation of the Member States as a ground for exclusion of the authorised economic operator from the registry of authorised economic operators;

6) entry into force of a court sentence for a crime (criminal offence), bringing to liability for which is established under the legislation of the Member States as a ground for exclusion of the authorised economic operator from the registry of authorised economic operators;

7) if the authorised economic operator fails to fulfil the obligations under Article 442 of this Code 2 or more times within a calendar year.

9. The legislation of the Member States on customs regulation may establish additional grounds for exclusion of a juridical person from the registry of authorised economic operators.

10. The legislation of the Member States may establish conditions, under which the certificate validity for the ground provided for by subparagraph 11 of paragraph 1 of this Article, shall not be suspended by the customs authority, or a juridical person, based on the grounds provided for by subparagraph 5 of paragraph 8 of this Article, shall not be excluded from the registry of authorised economic operators.

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11. The customs authority shall, no later than 10 business days from the date of occurrence of the grounds, as provided for by paragraph 8 of this Article, or of receipt of the information about such grounds, decide on exclusion of the juridical person from the registry of authorised economic operators.

12. In case of exclusion of the authorised economic operator from the registry of authorised economic operators based on the grounds provided for by subparagraphs 4 to 7 of paragraph 8 of this Article, an application for inclusion in the registry of authorised economic operators may be filed upon expiration of 1 year from the date of exclusion of such an person from the registry of authorised economic operators.

13. The customs authority shall, within 5 business days from the date of adoption of the decision of exclusion of a juridical person from the registry of authorised economic operators, notify the authorised economic operator thereof indicating grounds for exclusion, and also bring information about it to the attention of the customs authorities of its Member States and the customs authorities of the other Member States in accordance with Article 368 of this Code.

Article 436. Guarantee for the Fulfilment of the Obligations of an Authorised Economic Operator

1. Guarantee for the fulfilment of the obligations of an authorised economic operator shall be provided in the cases, where such guarantee is a prerequisite for inclusion in the registry of authorised economic operators.

2. Guarantee for the fulfilment of the obligations of an authorised economic operator shall guarantee the fulfilment of the obligations of an authorised economic operator for payment of customs duties, taxes,

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safeguard, anti-dumping and countervailing duties, penalties, interest in the cases where, in accordance with this Code, such an obligation commences with such a juridical person for payment of such duties, taxes, safeguard, anti-dumping and countervailing duties, or it has a joint obligation for payment of customs duties, taxes, safeguard, anti-dumping and countervailing duties with the payer of customs duties, taxes, safeguard, anti-dumping and countervailing duties.

3. Guarantee for the fulfilment of the obligations of an authorised economic operator shall be provided by the juridical person applying for inclusion in the registry of authorised economic operators, or by the juridical person included in this registry to the customs authority, with which it files an application for inclusion in the registry of authorised economic operators, or for reducing the amount of the guarantee for the fulfilment of the obligations of an authorised economic operator or for replacement of one method of the guarantee with another one, with the customs authority determined in accordance with the legislation of the Member States.

4. Fulfilment of the obligations of an authorised economic operator shall be guaranteed using the methods prescribed in paragraph 1 of Article 63 of this Code or established by the legislation of the Member States in accordance with paragraph 2 of Article 63 of this Code for guarantee for the fulfilment of the obligations for payment of customs duties, taxes.

5. To guarantee the fulfilment of the obligation of an authorised economic operator, the juridical person referred to in paragraph 3 of this Article shall have the right to choose any of the methods referred to in paragraph 1 of Article 63 of this Code or established by the legislation of the Member States in accordance with paragraph 2 of Article 63 of this Code for

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guarantee for the fulfilment of the obligations for payment of customs duties, taxes.

6. The legislation of the Member States on customs regulation can stipulate that the fulfilment of the obligations of an authorised economic operator shall be provided using a certain method (methods).

7. The fulfilment of the obligations of an authorised economic operator can be guaranteed using several methods according to the choice of the juridical person referred to in paragraph 3 of this Article, taking into account paragraph 6 of this Article.

8. A juridical person that provide the guarantee for the fulfilment of the obligations of an authorised economic operator shall have the right to replace one method of the guarantee with another one, taking into account paragraph 6 of this Article, if execution is not levied on the replaced guarantee for the fulfilment of the obligations of an authorised economic operator in accordance with Chapter 11, Articles 77 and 270 of this Code.

9. The fulfilment of the obligations of an authorised economic operator shall be guaranteed continuously during the period of inclusion of the juridical person in the registry of authorised economic operator, and the obligations for payment of customs duties, taxes, safeguard, anti-dumping and countervailing duties, in the cases stipulated by this Code, shall be fulfilled until desistance of the obligations for payment of customs duties, taxes, safeguard, anti-dumping and countervailing duties.

10. Procedure for application of methods of the guarantee for the fulfilment of the obligations of an authorised economic operator, procedure for replacing one method of the guarantee by another one, procedure for reducing the amount of the guarantee for the fulfilment of the obligations of an authorised economic operator in accordance with paragraphs 13 to 16 of

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this Article, as well as the currency in which such guarantee is provided, shall be established by the legislation of the Member State, whose customs authority receives the guarantee for the fulfilment of the obligations of an authorised economic operator.

11. In case if the provision of the guarantee for the fulfilment of the obligations of an authorised economic operator requires to convert of the foreign currency, which is used to determine the amount of such a guarantee, into the currency established by the legislation of the Member State in accordance with paragraph 10 of this Article, such foreign currency shall be converted at the exchange rate valid on the date of conclusion of a guarantee agreement or an assets pledge agreement (in case of making amendments to such agreements, as of the date of the conclusion of an amendment agreement to the guarantee agreement or an assets pledge agreement), and in the case of the provision of guarantee for the fulfilment of the obligations of a juridical person carrying out the activity in customs activity sphere - in other ways:

1) on the day of registration by the customs authority of a notice of compliance with the conditions for inclusion in the registry of authorised economic operators, subject to provision of the guarantee for the fulfilment of the obligations of an authorised economic operator in order to include a juridical person in such registry;

2) on the day of registration by the customs authority of an application of the authorised economic operator for reducing the amount of the guarantee for the fulfilment of the obligations of an authorised economic operator;

3) on the day of registration by the customs authority of an application of the authorised economic operator for replacement of one method of guarantee by another one subject to provision of another guarantee for the

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fulfilment of the obligations of an authorised economic operator in order to comply with the conditions for inclusion of a juridical person in the registry of authorised economic operators.

12. Upon inclusion of a juridical person in the registry of authorised economic operators with issuance of the certificate of the first type the guarantee for the fulfilment of the obligations of an authorised economic operator shall be provided in the amount equivalent to not less than 1 million Euro.

13. If the certificate of the first type is not suspended for a period of 2 years from the date of inclusion of a juridical person in the registry of authorised economic operators, starting from the 3rd year the fulfilment of the obligations of an authorised economic operator shall be guaranteed in the amount equivalent to not less than 700 thousand Euro.

14. If the certificate of the first type is not suspended for a period of 4 years from the date of inclusion of a juridical person in the registry of authorised economic operators, starting from the 5th year the fulfilment of the obligations of an authorised economic operator shall be guaranteed in the amount equivalent to not less than 500 thousand Euro.

15. If the certificate of the first type is not suspended for a period of 5 years from the date of inclusion of a juridical person in the registry of authorised economic operators, starting from the 6th year the fulfilment of the obligations of an authorised economic operator shall be guaranteed in the amount equivalent to not less than 300 thousand Euro.

16. If the certificate of the first type is not suspended for a period of 6 years from the date of inclusion of a juridical person in the registry of authorised economic operators, starting from the 7th year the fulfilment of

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the obligations of an authorised economic operator shall be guaranteed in the amount equivalent to not less than 150 thousand Euro.

17. Upon inclusion in the registry of authorised economic operators with issuance of the certificate of the first type for a juridical person, which is on the day of registration of the application by the customs authority the authorised economic operator that has a certificate of the second or the third type, the guarantee for the fulfilment of the obligations of an authorised economic operator shall be provided in an amount determined in accordance with paragraph 12 of this Article, or in an amount determined in accordance with paragraphs 18 to 21 of this Article.

18. If the certificate of the second or third type is not suspended for a period of 2 years from the date of inclusion of a juridical person in the registry of authorised economic operators, starting from the 3rd year the guarantee for the fulfilment of the obligations of an authorised economic operator shall be provided in the amount equivalent to not less than 700 thousand Euro.

19. If the certificate of the second or the third type is not suspended for a period of 4 years from the date of inclusion of a juridical person in the registry of authorised economic operators, starting from the 5th year the fulfilment of the obligations of an authorised economic operator shall be guaranteed in the amount equivalent to not less than 500 thousand Euro.

20. If the certificate of the second or the third type is not suspended for a period of 5 years from the date of inclusion of a juridical person in the registry of authorised economic operators, starting from the 6th year the fulfilment of the obligations of an authorised economic operator shall be guaranteed in the amount equivalent to not less than 300 thousand Euro.

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21. If the certificate of the second or third type is not suspended for a period of 6 years from the date of inclusion of a juridical person in the registry of authorised economic operators, starting from the 7th year the fulfilment of the obligations of an authorised economic operator shall be guaranteed in the amount equivalent to not less than 150 thousand Euro.

22. Upon inclusion of a juridical person in the registry of authorised economic operators, in the registry of customs brokers and/or in the registry of customs carriers, the guarantee for the fulfilment of the obligations of an authorised economic operator, and the guarantee for the fulfilment of the obligations of a juridical person carrying out the activity in customs activity sphere as a customs broker or a customs carrier shall be provided under paragraph 16 of Article 399 of this Code.

23. The guarantee for the fulfilment of the obligations of an authorised economic operator shall be returned if such a juridical person has no overdue obligation for payment of customs duties, taxes, safeguard, anti-dumping and countervailing duties, penalties, interest in the following cases:

1) refusal to juridical person applying for inclusion in the registry of authorised economic operators to be included in the registry;

2) replacement of one method of the guarantee for the fulfilment of the obligations of an authorised economic operator by another one in accordance with paragraph 8 of this Article;

3) reduction of the amount required for the guarantee for the fulfilment of the obligations of an authorised economic operator in the cases stipulated by this Article;

4) exclusion of the authorised economic operator from the registry of authorised economic operators, if the guarantee for the fulfilment of the

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obligations of an authorised economic operator was a prerequisite for inclusion in this registry;

5) inclusion of a juridical person in the registry of authorised economic operators with issuance of the certificate of the third type.

24. The guarantee for the fulfilment of the obligations of an authorised economic operator shall be returned by the customs authority of the Member State, for which such guarantee was provided, in accordance with the legislation of that Member State.

25. If in respect of the authorised economic operator customs control is conducted in the form of a customs inspection, the guarantee for the fulfilment of the obligations of an authorised economic operator shall be returned upon completion of such inspection.

The legislation of the Member States may establish other conditions, compliance with which is mandatory for return of the guarantee for the fulfilment of the obligations of an authorised economic operator.

26. The legislation of the Member States may establish the procedure for and the cases of return of the documents confirming provision of the guarantee for the fulfilment of the obligations of an authorised economic operator using the methods provided for in subparagraphs 2 to 4 of paragraph 1 of Article 63 of this Code or established by the legislation of the Member States in accordance with paragraph 2 of Article 63 of this Code for the guarantee for the fulfilment of the obligation for payment of customs duties, taxes.

27. Guarantee for the fulfilment of the obligations of an authorised economic operator provided pursuant to paragraph 16 of Article 399 of this Code, should guarantee the fulfilment of the obligations for payment of customs duties, taxes, safeguard, anti-dumping and countervailing duties,

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penalties, interest, in accordance with paragraph 2 of Article 399 of this Code and paragraph 2 of this Article.

Article 437. Special Simplifications Provided to the Authorised Economic Operator

1. Special simplifications shall mean particular features in performing particular customs operations and conducting customs control and other features of application of the provisions of this Code applied depending on the type of the certificate of an authorised economic operator.

2. The certificate of the first type entitles the authorised economic operator to enjoy the following special simplifications:

1) performing customs operations related to arrival of goods to the customs territory of the Union, departure of goods from the customs territory of the Union, customs declaring and release of goods with priority;

2) non-provision, when placing goods, the declarant of which is an authorised economic operator, under the customs procedure for transit, of the guarantee for the fulfilment of the obligations for payment of customs duties, taxes, safeguard, anti-dumping and countervailing duties in the cases, where provision of such guarantee is established in accordance with Article 143 of this Code;

3) non-provision of the guarantee for the fulfilment of the obligations for payment of customs duties, taxes, safeguard, anti-dumping and countervailing duties when releasing the goods, the declarant of which is an authorised economic operator, with the features provided for in Articles 121 and 122 of this Code;

4) release of goods prior to submission of the declaration of goods in accordance with Articles 120 and 441 of this Code;

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5) conduction of customs control in the case of its assignment in the form of a customs inspection or customs examination with priority;

6) recognition by the customs authorities of the seals affixed by an authorised economic operator to the cargo spaces (sections) of vehicles or parts thereof as identification means. Requirements for such seals shall be determined by the Commission;

7) non-determination of the route of goods transportation in respect of the goods to be transported by an authorised economic operator;

8) priority participation in pilot projects and experiments conducted by the customs authorities aimed at reducing the time and optimizing the procedure for performing customs operations;

9) conducting by the carrier, which is an authorised economic operator, of unloading, reloading (transhipment) and other cargo handling operations with the goods under customs control and exported from the customs territory of the Union, except for the goods transported (shipped) under the customs procedure for transit, as well as replacement of vehicles for international transportation that transport such goods by other vehicles, including removing the affixed seals and stamps without a permit of a customs authority, in the region of which activities the corresponding operation is performed, or without its notification.

3. The certificate of the second type entitles the authorised economic operator to enjoy the following special simplifications:

1) temporary storage in constructions, premises (parts of premises) and/or in outdoor areas (parts of outdoor areas) of the authorised economic operator of goods of authorised economic operators;

2) temporary storage in constructions, premises (parts of premises) and/or in outdoor areas (parts of outdoor areas) of the authorised economic

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operator of goods of persons that are non-authorised economic operators if it is stipulated by the legislation of the Member States;

3) delivery of goods to the customs control zone created in constructions, premises (parts of premises) and/or in outdoor areas (parts of outdoor areas) of the authorised economic operator, their placement in this customs control zone, conduction of customs control and performance of customs operations related to expiration of the customs procedure for transit in such constructions, premises (parts of premises) and/or in outdoor areas (parts of outdoor areas);

4) conduction of customs control in constructions, premises (parts of premises) and/or in outdoor areas (parts of outdoor areas) of the authorised economic operator;

5) performing customs operations related to the customs declaring and release of goods in a customs authority, other than the customs authority, in the region of where activity the goods are located, if such customs authorities are located in the territory of one Member State. The legislation of the Member States on customs regulation can establish the procedure of performing the specified customs operations when applying this special simplification;

6) conduction of customs control in the case of its assignment in the form of a customs inspection or customs examination with priority;

7) application by an authorised economic operator of identification means used by the customs authorities in accordance with the procedure established by 7 of this Article;

8) non-provision of the guarantee for the fulfilment of the obligations for payment of customs duties, taxes, safeguard, anti-dumping and countervailing duties when releasing the goods, the declarant of which is an

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authorised economic operator, with the features provided for in articles 121 and 122 of this Code;

9) release of goods prior to the filing of the declaration for goods in accordance with Articles 120 and 441 of this Code;

10) non-provision of the guarantee for the fulfilment of the obligations for payment of import customs duties in the case of deferral of payment of import customs duties in accordance with paragraph 1 of Article 59 of this Code, if an authorised economic operator acts as a declarant of goods.

4. The certificate of the third type entitles the authorised economic operator to enjoy the special simplifications referred to paragraphs 2 and 3 of this Article.

5. The Commission shall have the right to determine other special simplifications not provided for by this Article, provided to authorised economic operators.

6. The Commission shall have the right to determine cases and/or goods categories where and/or in respect of which particular special simplifications provided for in this Article shall not apply.

7. Procedure for application by authorised economic operators of identification means used by the customs authorities, as well as requirements to them shall be determined by the Commission.

Article 438. Performing Customs Operations with Priority

1. Customs operations related to arrival of goods to the customs territory of the Union or departure of goods from the customs territory of the Union, performed by an authorised economic operator with the certificate of the first or the third type shall be performed with priority, subject to

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availability of technical and infrastructural capacities in the points of moving goods across the customs border of the Union.

2. To organise the priority order of performance of customs operations, the customs authorities, subject to availability of technical and infrastructural capacities in the points of moving goods across the customs border of the Union, shall:

1) assign officials for performance of such operations;

2) provide, at the road checkpoints across the state (customs) borders of the Member States, separate traffic lanes for authorised economic operators with the certificates of the first or the third type, and post a list of such checkpoints on their official websites on the Internet.

3. Customs operations related to customs declaring and release of goods are carried out by the customs authority with priority, if:

1) the declarant of goods is an authorised economic operator with the certificate of the first or the third type;

2) customs operations related to customs declaring shall be carried out by a customs broker, which is an authorised economic operator with the certificate of the first or the third type.

Article 439. Features of Temporary Storage of Goods in Constructions, Premises (Parts of Premises) and/or Outdoor Areas (Parts of Outdoor Areas) of an Authorised Economic Operator

1. Temporary storage of goods can be carried out in constructions, premises (parts of premises) and/or outdoor areas (parts of outdoor areas) of an authorised economic operator with the certificate of the second or the third type, corresponding to the requirements under subparagraph 4 of paragraph 3 of Article 433 of this Code.

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2. The constructions, premises (parts of premises) and/or outdoor areas (parts of outdoor areas) referred to in paragraph 1 of this Article are the customs control zone.

3. In constructions, premises (parts of premises) and/or outdoor areas (parts of outdoor areas) of the authorised economic operator, storage together with goods under temporary storage, other goods according to the procedure determined by the legislation of the Member States on customs regulation is allowed.

4. In case of suspension of the certificate validity on the grounds referred to in paragraph 1 of Article 435 of this Code, placement of goods for temporary storage in constructions, premises (parts of premises) and/or in outdoor areas (parts of outdoor areas) of the authorised economic operator is not allowed until the resumption of the certificate in accordance with paragraphs 6 and 7 of Article 435 of this Code.

Article 440. Features of Expiration of the Customs Procedure for Transit when Delivering Goods to the Customs Control Zone Established in Constructions, Premises (Parts of Premises) and/or Outdoor Areas (Parts of Outdoor Areas) of an Authorised Economic Operator

1. For expiration of the customs procedure for transit, the carrier, after goods are delivered to the customs control zone established in constructions, premises (parts of premises) and/or in outdoor areas (parts of outdoor areas) of the authorised economic operator, must provide the authorised economic operator with the data on transit declaration number, as well as transport (shipment) and commercial documents available.

2. The authorised economic operator shall:

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1) inspect the vehicle, which is used for delivery of goods, for the purpose of revealing any facts or no fact that provide evidence of change, removal, destruction or replacement of identification means and/or damage of integral cargo spaces (sections) of such vehicle;

2) send to the customs authority of destination data on the transit declaration number, presence/absence of identification means, identification means, including their numbers, as well as on presence/absence of any signs of change, removal, destruction or replacement identification means and/or damage of integral cargo spaces (sections) of vehicles no later than in 1 hour from the moment of receipt from the carrier of the data and documents referred to in paragraph 1 of this Article, and if they are received outside working hours of the customs authority of destination, no later than in 1 hour from starting the working hours of that customs authority;

3) ensure storage of goods and/or preventing performing operations with the goods that change their state and entail breaking packaging, preventing their use and disposal prior to obtaining a permission from the customs authority for removal of identification means.

3. The customs authority of destination, not later than in 3 hours from the moment of receipt of the data referred to in subparagraph 2 of paragraph 2 of this Article, and if it is received less than 3 hours before the end of the working hours of the customs authority of destination, no later than within 3 hours from starting the working hours of the customs authority, shall permit the removal of identification means, if they were applied, or inform about a prohibition to remove identification means, and in respect of goods to which identification means were not applied, it shall permit or prohibit the performance of further operations with goods.

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4. If the customs authority of destination gave a permit for the authorised economic operator to remove identification means, if they were applied, the authorised economic operator shall, in the presence of the carrier, remove identification means and accept goods from the carrier in accordance with the legislation of the Member States.

If identification means were not applied, and the customs authority of destination gave a permit for further operations with goods, the authorised economic operator shall accept goods from the carrier in accordance with the legislation of the Member States.

The fact that the goods are accepted by the authorised economic operator from the carrier shall be confirmed by putting marks in transport (shipping), commercial documents of the carrier available about the date and time of acceptance of goods from the carrier.

After putting the said marks, the authorised economic operator shall immediately send a notice to the customs authority of destination that contains data on the transit declaration number, the date and time of acceptance of goods from the carrier.

5. The customs authority of destination, after it receives a notice from the authorised economic operator referred to in the fourth indent of paragraph 4 of this Article, shall provide for expiration of the customs procedure for transit no later than within 4 hours from the date of receipt of such a notice and if it is received less than 4 hours before the end of the working hours of the customs authority of destination, no later than within 4 hours from starting the working hours of the customs authority.

Expiration of the customs procedure for transit shall be executed using the information system of the customs authority without putting the marks referred to in paragraph 9 of Article 151 of this Code.

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The customs authority of destination shall notify the authorised economic operator on expiration of the customs procedure for transit.

The carrier may come to the customs authority of destination for execution of the expiration of the customs procedure for transit by putting marks, in accordance with paragraph 9 of Article 151 of this Code.

6. After execution of acceptance of goods by the authorised economic operator from the carrier, in accordance with the second indent of paragraph 4 of this Article, such goods shall be deemed to be placed for temporary storage in constructions, premises (parts of premises) and/or in outdoor areas (parts of outdoor areas) of the authorised economic operator.

7. If the customs authority of destination notified the authorised economic operator about a prohibition to remove identification means due to an intention to conduct a customs inspection or a customs examination, the customs procedure for transit shall expire in accordance with paragraphs 7 and 8 of Article 151 of this Code.

8. Provisions of this Article shall apply when upon expiration of the customs procedure for transit in respect of goods, the consignee of which is the authorised economic operator.

9. The legislation of the Member States may establish features, other than or different from those provided for in this Article, for expiration of the customs procedure for transit in respect of goods transported by rail upon their delivery to the customs control zone established in constructions, premises (parts of premises) and/or in outdoor areas (parts of outdoor areas) of the authorised economic operator.

Article 441. Features of Performing Customs Operations and Release of Goods Prior to Filing a Declaration for the

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Goods, the Declarant of which will be an Authorised Economic Operator

1. Goods, the declarant of which will be an authorised economic operator, may be applied for release of goods prior to submitting a declaration for goods in accordance with the following customs procedures:

1) release for internal consumption;

2) processing within the customs territory;

3) processing for internal consumption;

4) free customs zone;

5) free warehouse;

6) temporary admission without payment of customs duties, taxes and safeguard, anti-dumping and countervailing duties.

2. When applying for the release of goods before submitting a declaration for goods, the authorised economic operator that will be a declarant for goods shall file a statement for release of goods before submitting a declaration for goods in the form of an electronic document.

3. Notwithstanding the provisions of paragraph 2 of this Article, a statement for release of goods before submitting a declaration for goods may be filed in hard copy, if the customs authority is not able to provide the opportunity for a person to file such a statement in electronic version due to default of the information systems used by the customs authorities caused by technical faults, violations in the work of means of communication (telecommunication networks and the Internet), disconnecting the electricity, as well as in other cases established by the legislation of the Member States.

In this case, a statement for release of goods prior to the submission of a declaration for goods is filed in accordance with paragraph 4 of Article 120 of this Code.

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4. The declaration for goods in respect to the goods, which were released before submitting a declaration for goods, shall be submitted by the authorised economic operator, which filed the statement for release of goods, not later than on the 15th day of the month following the month of the goods release.

Calculation of the said time period shall made subject to paragraph 6 of Article 4 of this Code.

5. When applying for the goods release for submitting the declaration for goods for the goods, the declarant of which is the authorised economic operator, provision of the guarantee for the fulfilment of the obligations for payment of customs duties, taxes, safeguard, anti-dumping and countervailing duties is not required.

Article 442. Obligations of the Authorised Economic Operator

1. The authorised economic operator shall:

1) comply with the terms of inclusion in the registry of authorised economic operators provided for in subparagraph 7 of paragraph 1 of Article 433 of this Code;

2) secure the fulfilment of the obligations of an authorised economic operator pursuant to Article 436 of this Code;

3) inform the customs authority, which included such juridical person in the registry of authorised economic operators about any changes of data declared by it when it was included in the registry of authorised economic operators, and submit the documents confirming such changes within 14 calendar days from the date of changing such data, or from the date, on which it became aware of such changes;

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4) fulfil the obligation for payment of customs duties, taxes, and safeguard, anti-dumping and countervailing duties in accordance with this Code no later than on the last day of the time period specified in the notice sent by the customs authority in accordance with paragraph 3 of Article 55 and paragraph 3 of Article 73 of this Code;

5) fulfil other obligations established by this Code, other treaties and acts on customs regulation and/or the legislation of the Member States on customs regulation.

2. Authorised economic operators included in the registry of authorised economic operators with issuance of the certificate of the first or the third type, in addition to fulfilment of the obligations under paragraph 1 of this Article, shall also comply with the requirements to seals established by the Commission in accordance with subparagraph 6 of paragraph 2 of Article 437 of this Code.

3. Authorised economic operators included in the registry of authorised economic operators with issuance of the certificate of the second or the third type, in addition to fulfilment of the obligations under paragraph 1 of this Article, shall also:

1) comply with the terms of inclusion in the registry of authorised economic operators provided for in subparagraphs 2 to 4 of paragraph 3 of Article 433 of this Code;

2) comply with the procedure of applying identifications means used by the customs authorities determined by the Commission in accordance with paragraph 7 of Article 437 of this Code;

3) comply with the requirements of the customs authorities about providing free access for the customs officials to constructions, premises (parts of premises) and/or outdoor areas (parts of outdoor areas) of the

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authorised economic operator, where goods placed under customs control are stored, as well as to accounting system for such goods.

4. If the authorised economic operator fails to provide the information to the customs authority about changing the data declared by it, when it was included in the registry of authorised economic operators, within the period specified in subparagraph 3 of paragraph 1 of this Article, the authorised economic operator shall be liable in accordance with the legislation of the Member States.

5. In the case of suspension of the certificate issued to a juridical person or exclusion of a juridical person from the registry of authorised economic operators, such a person shall perform, when transporting (shipping) goods under customs procedure for transit, when temporary storing goods and in other cases, customs operations, or other actions, the obligation for performing of which commenced prior to suspension of the certificate validity and exclusion of the juridical person from the registry of authorised economic operators.

Article 443. Interaction of the Customs Authorities and the Authorised Economic Operators

1. To organise interaction between the customs authority and the authorised economic operator, an agreement (a memorandum or another document) should be signed, if it is established by the legislation of the Member States on customs regulation.

2. The authorised economic operator can appoint a person, who is responsible for the overall interaction with the customs authority, from among the managers and from among its employees responsible for performance of customs operations using special simplifications.

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3. The customs authorities, in order to coordinate interaction with the authorised economic operators when applying special simplifications, including in case of extraordinary events, can determine the officials responsible for organisation of such interaction.

4. The legislation of the Member States may establish the procedure for interaction of the customs authorities and the authorised economic operators.

SECTION IX
TRANSITIONAL PROVISIONS

Article 444. General Transitional Provisions

1. This Code shall apply to the relations governed by treaties and acts on customs regulation and established from its entry into force.

2. In respect to relations governed by treaties and acts on customs regulation established prior to entry into force of this Code, this Code shall apply to those rights and obligations which arise from the date of its entry into force, subject to the provisions of Articles 448 to 465 of this Code.

3. The Commission’s decisions governing customs legal relations existing on the date of entry into force of this Code, shall remain valid and apply in part, if they do not contradict this Code.

4. If treaties and acts on customs regulation adopted pursuant to this Code did not enter into force at the time of its entry into force, prior to their entry into force, the legislation of the Member States governing the legal relationship concerned shall apply, unless otherwise provided for by this Article.

5. Before the entry into force of the Commission’s decision determining categories of goods which are not categorised as goods for

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personal use, the agreement on the procedure for movement by natural persons of goods for personal use across the customs border of the Customs Union and for performing customs operations related to their release, dated June 18, 2010, shall apply.

Before the entry into force of the Commission's decision determining common rates of customs duties, taxes based on categories of goods for personal use, cost, weight, and/or quantitative standards and ways to import goods for personal use into the customs territory of the Union, the agreement on the procedure for movement by natural persons of goods for personal use across the customs border of the Customs Union and for performing customs operations related to their release, dated June 18, 2010, shall apply.

Before the entry into force of the Commission's decision determining categories of goods for personal use, in respect of which customs duties and taxes chargeable in the form of an aggregate customs payment shall be payable, the agreement on the procedure for movement by natural persons of goods for personal use across the customs border of the Customs Union and for performing customs operations related to their release, dated June 18, 2010, shall apply.

Before the entry into force of the Commission's decision determining cost, weight and/or quantitative standards to import goods for personal use into the customs territory of the Union without payment of customs duties, taxes depending on the ways of import of such goods for personal use into the customs territory of the Union, the agreement on the procedure for movement by natural persons of goods for personal use across the customs border of the Customs Union and for performing customs operations related to their release, dated June 18, 2010, shall apply.

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Before the entry into force of the Commission’s decision determining the list and quantity of used goods for personal use that may be imported by foreign natural persons for the period of their stay in the customs territory of the Union without paying customs duties, taxes regardless of the cost and/or weight of such goods, the agreement on the procedure for movement by natural persons of goods for personal use across the customs border of the Customs Union and for performing customs operations related to their release, dated June 18, 2010, shall apply.

Before the entry into force of the Commission’s decision determining cases and conditions for import of goods for personal use into the customs territory of the Union with exemption from payment of customs duties and taxes depending on the categories of the goods for personal use, persons importing such goods to the customs territory of the Union, or the ways of import of such goods for personal use into the customs territory of the Union, the agreement on the procedure for movement by natural persons of goods for personal use across the customs border of the Customs Union and for performing customs operations related to their release, dated June 18, 2010, shall apply.

Before the entry into force of the Commission’s decision determining the procedure for determining the moment of release and the engine capacity of motor vehicles for personal use, the agreement on the procedure for movement by natural persons of goods for personal use across the customs border of the Customs Union and for performing customs operations related to their release, dated June 18, 2010, shall apply.

6. Before the entry into force of the Commission’s decision made in accordance with paragraph 5 of Article 147 of this Code, and prior to initiation of implementing the common process within the Union that ensures

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compliance with paragraph 9 of Article 147 of this Code, the agreement on certain aspects of the provision of the guarantee for the payment of customs duties, taxes in respect of goods transported under the customs procedure for transit, features of recovery of customs duties, taxes and the procedure for transfer of the recovered amounts in respect of such goods dated May 21, 2010, shall apply.

7. The international treaties referred to in paragraphs 5 and 6 of this Article and paragraph 2 of Article 448 of this Code shall apply if they do not contradict this Code, only on matters stipulated by paragraphs 5 and 6 of this Article and paragraph 2 of Article 448 of this Code within the competence of the Commission, and subject to Article 451 of this Code.

8. Prior to the entry into force of the Commission's decision taken in accordance with subparagraph 2 of paragraph 2 of Article 209 and subparagraph 2 of paragraph 2 of Article 217 of this Code, the basis for calculation of import duties at the ad valorem rate in the case stipulated by subparagraph 2 of paragraph 2 of Article 209 of this Code is the customs value of goods manufactured (obtained) from foreign goods placed under the customs procedure for the free customs zone, and in the case provided for in subparagraph 2 of paragraph 2 of Article 217 of this Code, the customs value of goods manufactured (obtained) from foreign goods placed under the customs procedure for free warehouse.

9. Prior to the entry into force of the Commission's decision taken in accordance with paragraph 5 of Article 391 of this Code shall apply the provisions of paragraph 24 of the Procedure for conducting customs expertise in conducting customs control approved by the decision No. 258 of the Commission of the Customs Union dated May 20, 2010 "On the procedure of conducting customs expertise in conducting customs control".

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10. In respect of certain categories of goods determined by Decision of the Commission of the Customs Union No. 329 dated May 20, 2010 “On the list of the categories of goods in respect of which a special customs procedure can be established and conditions of their placing under this customs procedure” and paragraph 6 of Decision of the Commission of the Customs Union No. 328 dated July 16, 2010 “On application of tariff preferences, full exemption from customs duties, taxes, as well as extension of the time periods for temporary admission and application of certain customs procedures for importation of civil passenger aircraft”, prior to entry into force of the Decisions of the Commission which, in accordance with Article 254 of this Code, shall govern the conditions for placing such goods under the special customs procedure and the procedure for its application for such categories of goods, the special customs procedure shall apply to such goods in accordance with the legislation of the Member States adopted in accordance with paragraph 3 of Article 202 of the Customs Code of the Customs Union under the conditions determined by the specified Decisions of the Commission, which determined categories of goods.

Article 445. Transitional Provisions on Submission of Preliminary Information to the Customs Authorities

1. Prior to entry into force of the Commission’s decision adopted in accordance with paragraph 17 of Article 11 of this Code, the preliminary information shall be submitted to the customs authorities in the cases and under the procedure provided by acts of the Commission adopted in accordance with the Agreement on submission and exchange of preliminary information on goods and vehicles moved across the customs border of the Customs Union, dated May 21, 2010.

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2. Upon the entry into force of the Commission’s decisions adopted in accordance with paragraph 17 of Article 11 of this Code and determining the composition of the preliminary information, structure and format of such information, procedure and terms of its submission, persons who are obliged to either have the right to submit preliminary information to the customs authorities to be submitted in respect of goods moved by one mode of transport, the preliminary information shall be submitted in accordance with such decisions.

Article 446. Transitional Provisions for Application of Rules of Origin of Imported Goods

1. The provisions of Articles 28 to 31, paragraph 6 of Article 36, paragraph 4 of Article 49, paragraphs 7 and 10 of Article 109 and Article 314 of this Code shall apply subject to paragraphs 1, 3 to 5 of Article 102 of the Union Treaty.

2. Prior to entry into force of the Commission’s decision referred to in paragraph 4 of Article 49 of this Code, which determines the cases and conditions for recovery of tariff preferences, tariff preferences shall be recovered, subject to proof of origin of goods and compliance with the other conditions for granting tariff preferences before the expiration of 1 year from the date of registration by the customs authority of the customs declaration. In this case, paid sums of customs duties shall be refunded (offset), in accordance with Chapter 10 of this Code.

Article 447. Transitional Provisions to Article 48 of this Code

The provisions of paragraph 1 of Article 48 of this Code in the part concerning the possibility of recognition of the cash (money) paid in interest

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of impending import customs duties, safeguard, anti-dumping and countervailing duties, as advanced payment, shall apply from the date of entry into force of the international treaty, which provides for amending the Union Treaty in part of the possibilities of offsetting advance payments in payment of import customs duties, safeguard, anti-dumping and countervailing duties.

Article 448. Transitional Provisions to Article 59 of this Code

1. Prior to determination by the Commission of the list of goods, specified in subparagraph 4 of paragraph 2 of Article 59 of this Code, in respect of which a deferral or instalment of payment of import customs duties may be granted :

1) agricultural machinery, for the purpose for applying subparagraph 4 of paragraph 2 of Article 59 of this Code, shall include agricultural machinery, which is classified in subheadings 8424 81, 8433 51 and 8433 59 of the Commodity Nomenclature of Foreign Economic Activity;

2) the list of other goods, in respect of which a deferral or instalment of payment of import customs duties may be granted in accordance with subparagraph 4 of paragraph 2 of Article 59 of this Code, may be determined in accordance with the legislation of the Member States.

2. Prior to determination by the Commission of the list of goods, in respect of which a deferral or an instalment of payment of import customs duties may be granted, as specified in paragraph 3 of Article 59 of this Code, a deferral or an instalment of payment of import customs duties with payment of interest for a deferral or an instalment of payment of import customs duties in accordance with Article 60 of this Code shall be granted for a period not exceeding 6 months from the date following the date of release of goods in

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accordance with the customs procedure for release for internal consumption, if there is a ground provided for in subparagraph 7 of part one of paragraph 1 of Article 6 of the Agreement on grounds, conditions and procedure for rescheduling payment of customs duties dated May 21, 2010, and given parts two and three of the said paragraph.

A deferral or instalment of payment of import customs duties on specified grounds shall be granted in accordance with Chapter 8 of this Code.

Article 449. Transitional Provisions on the Features of Performing Customs Operations

1. Until entry into force of the international treaty within of the Union that allows submitting a declaration for goods to any customs authority in the customs territory of the Union, the declaration for goods shall be submitted:

1) to the customs authority of the Member State, in accordance with the legislation of which the person that is a declarant of goods was incorporated, registered or in the territory of which such a person is a resident, if the declarant of goods is a person of the Member State referred to in subparagraph 1 of paragraph 1 of Article 83 of this Code, as well as a foreign person referred to in the second indent of subparagraph 2 of paragraph 1 of Article 83 of this Code;

2) to the customs authority of the Member State, in the territory of which the declared goods are located, if the declarant of goods is a foreign person referred to in the third or fourth indent of subparagraph 2 of paragraph 1 of Article 83 of this Code, or in subparagraph 5 of paragraph 1 of Article 83 of this Code;

3) to the customs authority of the Member State, in the territory of which the declared goods and the person referred to in subparagraph 3 of

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paragraph 1 of Article 83 of this Code are located, if the declarant of goods is this person.

2. The period of temporary storage of goods under temporary storage on the day of the entry into force of this Code in force, shall be calculated in accordance with Article 101 of this Code.

3. The goods, the customs declaration for which is registered by the customs authority before the entry into force of this Code, shall be placed under the declared customs procedure in the manner and under the conditions established by the customs legislation of the Customs Union and the legislation of the Member States on the day of registration by the customs authority of this customs declaration.

4. Notwithstanding the provisions of paragraph 4 of Article 104 of this Code, before January 1, 2020 in the Republic of Armenia, the customs declaring of goods shall be carried out at the choice of the declarant in written or electronic form.

5. Customs declaring of goods released in accordance with Article 197 of the Customs Code of the Customs Union before the entry into force of this Code, and other duties of the declarant, arisen out of or in connection with such release shall be effected and enforceable in the manner and under the conditions provided for by the customs legislation of the Customs Union on the day of release of such goods.

6. In respect of goods, customs declaring of which, before the entry into force of this Code, was effected taking into account the features stipulated by the legislation of the Member States in accordance with Article 194 of the Customs Code of the Customs Union, performing customs operations related to their release, placing under customs procedures and/or expiration of customs procedures, after the entry into force of this Code shall

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be carried out in the manner and under the conditions determined by the customs legislation of the Customs Union and the legislation of the Member States.

Article 450. Transitional Provisions for Certain Categories of Conditionally Released Goods

In respect of the goods placed before July 1, 2010 under the customs regime of release of goods for free circulation in the Republic of Kazakhstan and the customs regime of release for internal consumption in the Russian Federation, applying customs duties exemptions, tax exemptions due to restrictions for use and/or disposal of these goods, for which, on the day of the entry into force of this Code, the time period stipulated in subparagraph 2 of paragraph 2 of Article 211 of the Customs Code of the Customs Union and calculated from the date of release of such goods in accordance with the customs regimes for release of goods for free circulation or release for internal consumption, has expired and the time period for payment of customs duties, taxes in accordance with subparagraph 2 of paragraph 3 of Article 211 of the Customs Code of the Customs Union has not matured, the obligation for payment of customs duties, taxes desisted on July 2, 2015.

Article 451. Transitional Provisions on Issuance of the Guarantee Certificate

If placement of goods under the customs procedure for transit is carried out by the customs authority of one Member State, and the guarantee for the fulfilment of the obligation for payment of customs duties, taxes is provided to the customs authority of the other Member State, where the customs authority of destination is located, notwithstanding the provisions of paragraph 2 of Article 147 of this Code before January 1, 2018, the guarantee

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certificate may be issued in the form of an electronic document or a paper document.

Article 452. Transitional Provisions on Application of Customs Procedures

1. In respect of goods placed under the customs procedures the validity of which, at the date of entry into force of this Code, has not been terminated, from the date of entry into force of this Code the conditions of use of the goods in accordance with such customs procedures stipulated by this Code shall be applied.

2. The obligation for payment of customs duties, taxes, safeguard, anti-dumping and countervailing duties commenced in respect of goods referred to in paragraph 1 of this Article, the time period for the fulfilment (payment term) of which is not matured before the entry into force of this Code, shall be fulfilled upon the occurrence of the circumstances, in the manner, within the time periods and in the amounts stipulated by this Code, and/or shall desist in accordance with this Code.

3. The provisions of this Article shall apply in respect of:

1) the goods recognised to be placed under the customs procedures in accordance with paragraphs 4 and 6 of Article 370 of the Customs Code of the Customs Union;

2) the goods deemed to be placed under the customs procedure for free warehouse in accordance with paragraph 1 of Article 19 of the Agreement on free warehouses and the customs procedure for free warehouse dated June 18, 2010;

3) the goods deemed to be placed under the customs procedure for the free customs zone, in accordance with paragraph 1 of Article 23 of the

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Agreement on free (special, exclusive) economic zones in the customs territory of the Customs Union and the customs procedure for the free customs zone date June 18, 2010.

Article 453. Transitional Provisions on Application of the Customs Procedure for Temporary Admission

1. In respect of the goods placed, before the entry into force of this Code, under the customs procedure for temporary admission with full or partial conditional exemption from payment of customs duties, taxes, from the date of entry into force of this Code, the provisions of this Code governing the features of calculation and payment of import customs duties, taxes in respect of goods placed under the customs procedure for temporary admission without payment or with partial payment of import customs duties, taxes, accordingly, shall apply.

2. The obligation for payment of import customs duties, taxes in respect of the goods placed under the customs procedure for temporary admission, commenced and payable before the entry into force of this Code, due to non-expiration of the specified customs procedure, not fulfilled in full as of the date of entry into force of this Code, shall be fulfilled in the amount of import customs duties, taxes, which would have been payable as if in respect of such goods partial customs duties exemptions, tax exemptions has been applied in accordance with Article 282 of the Customs Code of the Customs Union, for the period from the date of the due date for payment of import customs duties, taxes till the date of export of the goods from the customs territory of the Union, but not exceeding the amount of the import customs duties, taxes that would be payable if the goods placed under the customs procedure for temporary admission were placed under the customs procedure for release for

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internal consumption, which were calculated at the date of registration by the customs authority of the customs declaration submitted for placing the goods under the customs procedure for temporary admission.

The provisions of this paragraph shall apply in respect of the said goods that are exported from the customs territory of the Union, before the expiry of the customs procedure for temporary admission.

Article 454. Transitional Provisions on Features of Application of the Customs Procedure for the Free Customs Zone conditions, performance of production and technology operations that are sufficient for the goods to be recognised as the Union goods

1. Before the entry into force of the Commission's decision provided for by paragraph 4 of Article 210 of this Code and determining the list of conditions, production and technology operations that are sufficient for the goods manufactured (obtained) from foreign goods placed under the customs procedure for the free customs zone, to be recognised as the Union goods, for the purpose of recognition of the goods manufactured (obtained) using foreign goods placed under the customs procedure for the free customs zone, to be the Union goods in the Republic of Armenia, the Republic of Belarus, the Republic of Kazakhstan and the Kyrgyz Republic, the criteria of sufficient processing established in accordance with the legislation of those Member States shall apply.

The goods referred to in the first indent of this paragraph, the origin of which is confirmed by the certificate of origin under form CT-1 - for the Republic of Armenia, the Republic of Belarus and the Kyrgyz Republic, the certificate of origin under form CT-KZ - for the Republic of Kazakhstan, shall be recognised to be the Union goods.

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2. Upon the occurrence of the circumstances specified in subparagraph 5 of paragraph 7 of Article 208 of this Code, paragraph 10 of Article 208 of this Code shall not apply in respect of goods placed under the customs procedure for the free customs zone prior to the effective date of this Code.

Article 455. Features of Application of the Customs Procedure for the Free Customs Zone in Certain Free Economic Zones of the Member States

1. The features of application of the customs procedure for the free customs zone provided for by this Article, shall apply:

1) in 3 FEZs, the borders of which fully or partially match the section of the customs border of the Union that function in the Russian Federation as of July 1, 2016;

2) in 5 FEZs, the borders of which fully or partially match the section of the customs border of the Union or within which the places of moving goods across the customs border of the Union by air are located:

in the Republic of Armenia - for 1 FEZ, as determined by the legislation of the Republic of Armenia;

in the Republic of Belarus - for 2 FEZs, as determined by the legislation of the Republic of Belarus;

in the Republic of Kazakhstan - for 1 FEZ, as determined by the legislation of the Republic of Kazakhstan;

in the Kyrgyz Republic - for 1 FEZ, as determined by the legislation of the Kyrgyz Republic.

The Commission shall maintain a registry of FEZs described in subparagraph 2 of this paragraph, based on the information provided by the Member States.

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2. Preliminary information provided to the customs authorities in accordance with Article 11 of this Code, may be not provided in respect of the goods moved across the customs border of the Union and imported into the territory of the FEZ referred to in paragraph 1 of this Article, if it is stipulated by the legislation of the Member State, in whose territory such FEZs are established.

3. In the territories of the FEZs referred to in paragraph 1 of this Article, in respect of goods placed under the customs procedure for the free customs zone, and/or goods manufactured (obtained) using the goods placed under the customs procedure for the free customs zone, along with other operations, the consumption of goods other than using (consumption) of goods in processing of goods placed under the customs procedure for the free customs zone referred to in subparagraph 4 of paragraph 1 of Article 205 of this Code is allowed, in cases established by the legislation of the Member State, in whose territory the FEZ is established.

The procedure for expiration of the customs procedure for the free customs zone in case of consumption of goods in accordance with this paragraph shall be established by the legislation of the Member State, in whose territory the FEZ is established.

4. If a person loses the status of a resident (member, person) of the FEZs referred to in paragraph 1 of this Article, the customs procedure for the free customs zone shall expire in accordance with the procedure determined by the Commission, taking into account the features of functioning of such FEZs.

5. In respect of the FEZs referred to in paragraph 1 of this Article, the legislation of the Member States:

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1) may establish that in respect of goods placed under the customs procedure for the free customs zone for placement and/or use in the territories of such FEZs, declarants of such goods may be juridical persons of the Member State, in the territory of which such FEZs are established that are not residents (members, persons) of such FEZs, determined in accordance with the legislation of that Member State;

2) may establish cases when the features of placement of goods under the customs procedure for the free customs zone provided for in paragraphs 1 and 3 of Article 204 of this Code for the FEZs, that are port FEZs or logistic FEZs, apply in respect of goods imported into the territory of such FEZs. In these cases, goods imported into the territory of such FEZs are subject to customs declaring within the time period established by the legislation of the Member State, which may not exceed 4 months from the date of their import into the territory of such a FEZ;

3) may establish the features of performing customs operations related to arrival of goods to the customs territory of the Union when importing such goods into the territory of such FEZs and departure of goods from the customs territory of the Union when exporting goods from the territories of such FEZs;

4) may establish that paragraphs 2 and 4 of Article 203 of this Code shall not apply;

5) may establish that the period of payment of import customs duties, taxes, safeguard, anti-dumping and countervailing duties does not mature in the case of loss of foreign goods placed under the customs procedure for the free customs zone, and/or goods produced (obtained) from foreign goods placed under the customs procedure for the free customs zone, if the loss of such goods occurred in the territory of such FEZ.

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6. The Union goods located in the territories of FEZs of the Russian Federation referred to in subparagraph 1 of paragraph 1 of this Article, or imported into the territory of such FEZs shall not be placed under the customs procedure for the free customs zone.

7. The goods placed under the customs procedure for the free customs zone in the territory of FEZs of the Russian Federation referred to in subparagraph 1 of paragraph 1 of this Article, which shares a common land border with the rest part of the customs territory of the Union, may be exported from the territory of such FEZ without expiration of the customs procedure for the free customs zone, if such goods are exported by residents of this FEZ into the other part of the territory of the administrative and territorial unit of the Member State, in the territory of which such FEZ is established, for own production and technological needs.

8. Vehicles that are placed under the customs procedure for the free customs zone in the territories of FEZs of the Russian Federation referred to in subparagraph 1 of paragraph 1 of this Article, which do not share land borders with the rest part of the customs territory of the Union, used in accordance with paragraph 10 of this Article as vehicles for international transportation, may be temporarily exported from the territories of such FEZs without expiration of the customs procedure for the free customs zone.

9. In the territories of FEZs of the Russian Federation referred to in subparagraph 1 of paragraph 1 of this Article, which do not share land borders with the rest part of the customs territory of the Union, in relation to vehicles, placed under the customs procedure for the free customs zone, used as vehicles for international transportation, transfer of the rights of ownership, use and/or disposal of such goods is allowed without expiration of the customs procedure for the free customs zone.

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In case of transfer of the rights of ownership, use and/or disposal of the said vehicles, the obligation to comply with the terms and conditions of the use of the goods in accordance with the customs procedure for the free customs zone, and the obligation to provide for the expiration of this customs procedure shall be imposed on the person, to which those rights of ownership, use and/or disposal are transferred.

10. Vehicles that are placed under the customs procedure for the free customs zone in the territories of FEZs of the Russian Federation referred to in subparagraph 1 of paragraph 1 of this Article, which do not share land borders with the rest part of the customs territory of the Union, and have the status of foreign goods, may be used as vehicles for international transportation for carriage of goods, passengers and/or luggage between the territories of such FEZs and the territories of the non-Member States of the Union, as well as for carriage of goods, passengers and/or luggage between the territories of such FEZs and the rest of the territory of the Russian Federation, subject to the following conditions:

1) the vehicles are registered (attributed) in the territory of the administrative and territorial unit, in the territory of which the FEZ is established;

2) the vehicles are owned by a juridical person, determined in accordance with the legislation of the Member State, in the territory of which the FEZ is established.

11. The provisions of Chapter 38 of this Code, taking into account the features provided for by paragraphs 12 to 20 of this Article, shall apply to the vehicles that, in accordance with paragraph 10 of this Article, can be used as vehicles for international transportation.

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12. Vehicles for international transportation may not be used in the rest of the customs territory of the Union for transportation of goods, passengers and/or luggage, except when such transportation is a part of transportation of goods, passengers and/or luggage between the territories of FEZs referred to in paragraph 10 of this Article, and the rest of the territory of the Russian Federation.

When performing the carriage services referred to in the first indent of this paragraph, carrying out operations related to loading (unloading) of goods and/or luggage, embarking (disembarking) of passengers shall be allowed only in the territory of the Russian Federation, except where such operations are performed as a result of an accident or force majeure.

In the case of an emergency landing of an aircraft in the territory of a non-Member State of the Union, loading (unloading) of goods and/or luggage, embarking (disembarking) of passengers shall be not allowed, except in cases of an accident or force majeure.

13. The time period for staying of vehicles for international transportation in the territory of the Russian Federation may be restricted by the legislation of that Member State.

14. Vehicles for international transportation shall be subject to customs declaring and release:

1) when carrying out international carriage from the territory of FEZs referred to in paragraph 10 of this Article, into the territories of non-Member States of the Union:

when exporting vehicles for international transportation from the territories of such FEZs into the territory of non-Member States the Union;

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when re-importing vehicles for international transportation from the territories of non-Member States of the Union, into the territory of such FEZs;

2) when carrying out international carriage from the territory of FEZs referred to in paragraph 10 of this Article, into the rest of the territory of the Russian Federation:

when exporting vehicles for international transportation from the territories of such FEZs;

when importing vehicles for international transportation into the customs territory of the Union;

when re-exporting vehicles for international transportation from the customs territory of the Union;

when re-importing vehicles for international transportation into the customs territories of such FEZs.

15. Customs declaring of vehicles for international transportation in the cases referred to in subparagraph 1, paragraph 14 of this Article, and railway vehicles - also in the cases referred to in subparagraph 2 of paragraph 14 of this Article, shall be effected in the manner provided for in paragraphs 3 to 6 of Article 278 of this Code.

Customs declaring of vehicles for international transportation in the cases referred to in subparagraph 2, paragraph 14 of this Article, except for railway vehicles shall be effected using the declaration for a vehicle only, the form of which shall be determined by the Commission. Under customs declaring in the specified case, standard documents of the carrier provided for in international treaties of the Member States with a third party in the field of transport may not be used as a declaration for a vehicle.

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16. When importing into the rest part of the customs territory of the Union of vehicles for international transportation exported from the territories of the FEZs referred to in paragraph 10 of this Article, except for railway vehicles, a declaration for vehicles submitted under customs declaring of vehicles for international transportation, when they are exported from the territories of such FEZs, shall be used as a declaration.

17. Under customs declaring of vehicles for international transportation in the cases referred to in the second indent of subparagraph 2 of paragraph 14 of this Article, in addition to the data to be specified in the declaration for vehicles, information confirming placement of such vehicles under the customs procedure for the free customs zone shall be specified.

18. Features of performing customs operations in respect of aircraft, which, in accordance with paragraph 10 of this Article, can be used as vehicles for international transportation, shall be determined by the legislation of the Member State, in the territory of which FEZs are established.

19. Vehicles for international transportation, which carry out international transportation between the territories of the FEZs referred to in paragraph 10 of this Article, and the territories of non-Member States of the Union, and are outside the customs territory of the Union, can be placed under the customs procedure for re-exportation.

In case of a transfer of property rights for vehicles for international transportation, which carry out international transportation between the territories of the FEZs and the territories of non-Member States of the Union, to a foreign person, the person of the Member State, in the territory of which that FEZ is established, and which is a party to such transaction, shall place, within 30 calendar days from the date of transfer of the property rights for

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such temporarily exported vehicles for international transportation, under the customs procedure for re-exportation.

20. Vehicles for international transportation exported from the territory of the FEZs referred to in paragraph 10 of this Article, and re-imported into the territories of such FEZs, shall retain the status of foreign goods.

21. The goods placed under the customs procedure for the free customs zone, and the goods produced (obtained) from the goods placed under the customs procedure for the free customs zone, may be exported from the territories of the FEZs of the Russian Federation referred to in subparagraph 1 of paragraph 1 of this Article, without expiration of the customs procedure for the free customs zone, in the cases if such goods:

are exported by natural persons to the rest part of the customs territory of the Union within the cost, weight and/or quantitative standards established in respect of goods for personal use, within which they are imported into the customs territory of the Union without paying customs duties, taxes;

are exported by natural persons into the territory of a non-Member State of the Union as goods for personal use.

If the goods placed under the customs procedure for the free customs zone, and the goods produced (obtained) from the goods placed under the customs procedure for the free customs zone are exported from the territories of the specified FEZs to the rest part of the customs territory of the Union by natural persons as goods for personal use in excess of cost, weight and/or quantitative standards established in respect of goods for personal use, within which they are imported into the customs territory of the Union without payment of customs duties, taxes, the customs procedure for the free customs zone for such goods shall be expired with the release into free circulation, in

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accordance with Chapter 37 of this Code with payment of customs duties, taxes at the unified rates established in respect of goods for personal use.

22. The goods placed under the customs procedure for the free customs zone in the territory of FEZs of the Russian Federation referred to in subparagraph 1 of paragraph 1 of this Article, the borders of which fully match with the sections of the customs border of the Union, may be temporarily exported from the territory of such FEZ without expiration the customs procedure for the free customs zone, if such goods are vehicles registered in the territory of the administrative and territorial unit, in whose territory such FEZ is established, and are exported from the territory of such FEZ by a natural person as vehicles for personal use:

1) to the rest part of the customs territory of the Union - for the time period not exceeding 2 months with the possibility of extension of the time period for not more than 2 months;

2) to the territory of a non-Member State of the Union - without any restriction of export terms in accordance with the provisions of this Code.

23. The customs procedure for the free customs zone applied in the territories of the FEZs of the Russian Federation referred to in subparagraph 1 of paragraph 1 of this Article shall expire without placement of goods under customs procedures, if the goods for personal use placed under the customs procedure for the free customs zone, including motor cars and other motor vehicles intended for transportation of people and classified in heading No. 8703 Commodity Nomenclature of Foreign Economic Activity imported before January 1, 2006, except for all-terrain vehicles, snowmobiles and other passenger vehicles not intended for moving on public roads (hereinafter in this Article - the “cars”), and/or trailers, are exported from the territories of such FEZs by natural persons, who previously resided in the territory of an

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administrative- and territorial unit, where such a FEZ is established, and moved from the territory of an administrative and territorial unit, where such a FEZ is established, for permanent residence in the territory of the Member State, or by military servicemen and officials of federal executive authorities of the Member State leaving the territory of the administrative and territorial unit, where such a FEZ is established to a new duty station (hereinafter in this Article - “resettling persons”).

The customs procedure for the free customs zone in respect of goods referred to in the first indent of this paragraph shall expire in accordance with the procedure determined by the legislation of the Member State, in the territory of which the FEZ is established, without payment of import customs duties, taxes regardless of their customs value and weight, subject to the following conditions:

exported goods are second-hand goods for personal use and purchased prior to the date of issuance of the document certifying the recognition of the person to be resettled for permanent residence into the territory of the Member State in accordance with the legislation of that State;

actual export of goods for personal use from the territory of the said FEZs is carried out not later than within 18 months from the date of issuance of the document certifying the recognition of the person to be resettled for permanent residence into the territory of the Member State in accordance with the legislation of that State;

the customs authority, located in the territory of the administrative and territorial unit, where the specified FEZ is established, received the documents from the resettling person or a member of his/her family that confirm the recognition of the person to be resettled for permanent residence

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into the territory of the Member State in accordance with the legislation of that State, or duly certified copies of such documents;

the number of cars and trailers exported from the territory of the specified FEZ is limited to one car and one trailer, and they are owned by the resettling person;

registration of a car, a trailer exported from the territory of the specified FEZ is carried out in the territory of the administrative and territorial unit, where such FEZ is established, to the resettling person within less than 6 months from the date of issuance of the document certifying the recognition of the person arriving (resettling) for permanent residence to the territory of the Member State in accordance with the legislation of that State.

The said goods shall obtain the status of the Union goods on the date when the customs procedure for free customs zone expires.

Military servicemen and officials of federal executive authorities of the Member State leaving the territory of the administrative and territorial unit, where the specified FEZ is established, to a new duty station, as a proof of recognition of the person arriving (resettling) for permanent residence to the territory of the Member State, shall submit to the customs authority the documents certifying reasons for such departure from the territory of the administrative and territorial unit, where that FEZ is established, to a new duty station, in accordance with the legislation of that State.

Exemption from payment of customs duties and taxes provided for in this paragraph shall be granted to the resettling person on a one-off basis.

24. Goods for personal use that are the Union goods exported by natural persons from the territories of the FEZs of the Russian Federation referred to in subparagraph 1 paragraph 1 of this Article, when being imported into the rest part of the customs territory of the Union shall retain

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the status of the Union goods, in accordance with the features specified in this Article.

25. Goods for personal use that are the Union goods carried by the carrier under a contract of carriage (under an invoice, a bill of lading or other documents) from the territories of the FEZs, which do not share land borders with the rest part of the customs territory of the Union, to the rest part of the customs territory of the Union through the territories of non-Member States of the Union, shall be placed under the customs procedure for transit in accordance with Chapters 22 and 43 of this Code, subject to the provisions of this paragraph.

When goods for personal use within the limits of cost, weight and/or quantitative standards set for import into the customs territory of the Union of goods for personal use without payment of customs duties, taxes, are placed under the customs procedure for transit, documents and/or data for confirmation of the status of the Union goods shall not be provided.

26. In respect of foreign goods for personal use until their transfer to the carrier under the contract of carriage (under an invoice, a bill of lading and other documents) for their export from the territories of the FEZs referred to in paragraph 25 of this Article, to the rest part of the customs territory of the Union through the territories of non-Member States of the Union, a natural person shall perform customs operations related to customs declaring, and pay customs duties, taxes in the manner prescribed in respect of the goods for personal use, imported into the customs territory of the Union, except in the case provided for in the second indent of paragraph 25 of this Article.

27. The customs authority of destination that perform customs operations related to expiration of the customs procedure for transit in respect

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of goods for personal use referred to in paragraph 25 of this Article shall be the customs authority, in the area of which activity the consignee of such goods for personal use is located, and the customs authority of destination that carries out customs operations related to expiration of the customs procedure for transit in respect of goods for personal use carried by rail - the customs authority in the area of whose activity the destination station is located.

28. Postal items with the goods for personal use that are the Union goods, shall be transferred to a designated postal operator for their export from the territory of the FEZs referred to in paragraph 25 of this Article, into the rest part of the customs territory of the Union through the territory of non-Member States. Such postal items shall be placed under the customs procedure for transit in accordance with Chapter 22 of this Code, subject to paragraph 26 of this Article.

Postal items with the goods for personal use within the limits of cost, weight and/or quantitative standards established for the import into the customs territory of the Union of goods for personal use without payment of customs duties, taxes, shall be transferred to a designated postal operator by a natural person (under postal documents) for their export from the territories of the FEZs referred to in paragraph 25 of this Article, into the rest part of the customs territory of the Union through the territories of non-Member States of the Union, in accordance with the customs procedure for transit without submission of the documents confirming their status.

In respect of foreign goods for personal use before their transfer to a designated postal operator (under postal documents) for their export from the territories of the FEZs referred to in paragraph 25 of this Article, into the rest part of the customs territory of the Union through the territories of non-

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Member States of the Union, a natural person shall perform customs operations related to the customs declaring and pay customs duties, taxes in the manner established in respect of goods for personal use imported into the customs territory of the Union, except for the case provided for in paragraph 26 of this Article.

The customs authority of destination that performs customs operations related to completion of applying the customs procedure for transit in respect of postal items with goods for personal use carried in mail cars, shall be the customs authority, in the area of whose activity the destination station located.

29. Goods for personal use exported in the accompanied luggage from the rest part of the customs territory of the Union through the territory of non-Member States, into the territories of the FEZs referred to in paragraph 25 of this Article, by sea, by air or by rail, without intermediate stops or landings in the territories of non-Member States and in the territories not covered by the customs control, when importing into the territories of such FEZs shall be considered the Union goods.

30. Goods for personal use, except for cars for personal use moved by natural persons in the accompanied luggage between the territories of the FEZs referred to in paragraph 25 of this Article, and the rest part of the customs territory of the Union through the territories of non-Member States of the Union are not subject to customs declaring in the following cases:

1) such goods for personal use, including in the aggregate with other goods for personal use imported into the customs territory of the Union that are not specified in the first indent of this paragraph, shall be imported into the customs territory of the Union within the cost, weight and/or quantitative standards established for goods for personal use, within the limits of which

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they are imported into the customs territory of the Union without paying customs duties, taxes;

2) no prohibitions and restrictions are applied in respect of such goods, submission of the documents certifying the compliance with such restrictions is not required.

31. The goods referred to in paragraph 30 of this Article, in cases other than those provided for by subparagraph 1 and 2 of paragraph 30 of this Article, are subject to customs declaring at the point of entry in accordance with the established procedure.

32. Customs operations in respect of goods for personal use that are the Union goods and moved by natural persons between the territories of the FEZs referred to in paragraph 25 of this Article, and the rest part of the customs territory of the Union through the territory of non-Member States of the Union shall be performed taking into account identification of such goods.

Identification of the said goods shall be conducted by the customs authority of the point of exit using the documents stipulated by paragraphs 33 and 34 of this Article.

33. Goods for personal use, except for cars for personal use moved by natural persons in the accompanied luggage between the territories of the FEZs referred to in paragraph 25 of this Article, and the rest part of the customs territory of the Union through the territories of non-Member States of the Union shall be considered by the customs authority of the point of entry as the Union goods, if there is a passenger customs declaration containing the data for identification of such goods with the mark "Goods of the Eurasian Economic Union" put by the authorised customs officer of the

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customs authority of the point of exit, which is certified with a personal numbered stamp and signature of such officer.

34. Vehicles for personal use registered in the territories of the Member States and moved by natural persons between the territories of the FEZs referred to in paragraph 25 of this Article, and the rest part of the customs territory of the Union through the territories of non-Member States of the Union shall be considered by the customs authority of point of exit and the customs authority of the point of entry the Union goods and are not subject to customs declaring, if there are documents certifying such registration and containing no marks on limitations to use and/or disposal of such vehicles.

35. Temporary exportation by natural persons is allowed for the time period not exceeding 2 months from the territory of the FEZ, the borders of which fully match with the sectors of the customs border of the Union, for import into the rest part of the customs territory of the Union of vehicles for personal use placed under the customs procedure for the free customs zone in the territory of such FEZ and registered in the territory of the administrative and territorial unit, where such FEZ is established, subject to their customs declaring at the point of exit from the territory of such FEZ and at the point of entry to the rest part of the customs territory of the Union. Whereby, in respect of such vehicles for personal use, the customs authority of the point of exit shall be provided with the guarantee for the fulfilment of the obligations for payment of customs duties, taxes in the amount established in respect of vehicles for personal use registered in the territories of non-Member States and imported into the customs territory of the Union by natural persons of the Member States, as provided for in Article 271 of this Code, taking into account the second indent of this paragraph.

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In the case of temporary export of a vehicle for personal use placed under the customs procedure for the free customs zone into the territory of such FEZ and registered in territory of the administrative and territorial unit, where such FEZ is established, into the rest part of the customs territory of the Union by a natural person, who is the owner of the vehicle for more than 6 months and who has, as of the date of applying to the customs authority, overdue obligations for payment of customs duties (an agent of such natural person with the right of temporary export of the vehicle for personal use), and if there are no facts of bringing administrative action against this person due to administrative offences provided for by the legislation of the Member State, in the territory of which such FEZ is established, the guarantee for the fulfilment of the obligation for payment of customs duties, taxes shall not be provided, except in the case of temporary export of the second and subsequent vehicles for personal use prior to re-import to the territory of such FEZ of previously exported vehicle for personal use.

If a natural person complies with the conditions provided for by the first and second indents of this paragraph, the authorised customs officer shall put the mark “Export to the rest part of the CT of the Eurasian Economic Union is allowed” in the passenger customs declaration to be certified with a personal numbered seal and signed by such an officer.

Vehicles for personal use referred toin the first and second indents of this paragraph shall not be subject to import to the rest part of the customs territory of the Union in the event that the person that carries out their import, has no passenger customs declaration with the mark provided for by the third indent of this paragraph.

If previously exported vehicles for personal use are not re-imported until the expiration of the time period into the territory of such FEZ by

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natural persons who exercised actual export of vehicles for personal use, in respect of such vehicles, customs duties, taxes are recovered by the customs authority of the point of exit in the amounts corresponding to the amounts of customs duties, taxes which would have been due if such vehicles were released for free circulation, calculated on the date of registration by the customs authority of the passenger customs declaration, under which the vehicles for personal use were temporarily exported from the territory of such a FEZ for import into the rest part of the customs territory of the Union, except for the cases of destruction of vehicles for personal use due to accidents or force majeure, and their placing under another customs procedure or releasing for free circulation.

Customs operations related to placing vehicles for personal use under another customs procedure or to release for free circulation shall be performed by the customs authorities located in the territory of such FEZ.

On a reasoned application of the declarant in writing (in any form), the period established in the first indent of this paragraph may be extended on a one-off basis by the customs authority of the point of exit for 2 months without actual presentation to the customs authority of the vehicle for personal use.

36. Vehicles for personal use deregistered in the territory of the Russian Federation and moved by natural persons between the territories of the FEZs referred to in paragraph 25 of this Article, and the rest part of the customs territory of the Union through the territories of non-Member States of the Union shall be considered by the customs authority of the point of entry as the Union goods, if there is a passenger customs declaration containing the data for identification of such vehicles with the mark "Goods of the Eurasian Economic Union" put by the authorised customs officer of the customs

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authority of the point of exit, which is certified with a personal numbered stamp and signature of such officer.

37. In the case of export by natural persons from the territories of the FEZs, referred to in paragraph 25 of this Article, to the rest part of the customs territory of the Union through the territories of non-Member States of the Union, of goods for personal use that are foreign goods, except for the goods listed in the second indent of this paragraph, with the excess of cost, weight and/or quantitative standards that are established in respect of goods for personal use, and within which they are imported into the customs territory of the Union without payment of customs duties, taxes, customs duties, taxes are recovered by the customs authority of the point of exit in the amount determined in relation to goods for personal use imported into the customs territory of the Union.

In the case of export by natural persons from the territories of the FEZs referred to in paragraph 25 of this Article, to the rest part of the customs territory of the Union through the territories of non-Member States of the Union, as vehicles for personal use vehicles, vehicles placed under the customs procedure for the free customs zone in the territory of such FEZ, customs duties, taxes are levied by the customs authority of the point of exit located in the territory of such FEZ in the amount established in respect of vehicles for personal use imported into the customs territory of the Union, except for the cases provided for in paragraph 35 of this Article.

38. The provisions of paragraphs 27 to 37 of this Article shall not apply to goods for personal use that are the Union goods moved from the territories of the FEZs referred to in paragraph 25 of this Article, to the rest part of the customs territory of the Union by air without landing the aircraft in the territory of a non-Member State of the Union.

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39. The obligation for payment of import customs duties, taxes, safeguard, anti-dumping and countervailing duties shall be executed upon the occurrence of the circumstances specified in this paragraph.

The due date for payment of customs duties, taxes, safeguard, anti-dumping and countervailing duties shall be:

1) in case of a violation of the conditions stipulated by this Code in respect of the use of the vehicles for international transportation referred to in paragraph 10 of this Article, in case of transportation of goods, passengers, luggage between the territories of the FEZs referred to in paragraph 10 of this Article, and the territories of non-Member States of the Union, or in case of transportation of goods, passengers, luggage between the territories of the FEZs referred to in paragraph 10 of this Article, and the rest part of the territory of the Russian Federation - the first day of the violation of such conditions and if this day is not established, the day of revealing the fact of such violation;

2) in case of a violation of the conditions, referred to in paragraph 35 of this Article, in respect of export from the territory of the FEZs referred to in paragraph 25 of this Article, to the rest part of the customs territory of the Union by a natural person of a vehicle for personal use placed under the customs procedure for the free customs zone - the first day of the violation of such conditions, and if this day is not established, the day of revealing the fact of such violation;

3) in case of export from the territory of the administrative and territorial unit, in the territory of which the FEZ of the Russian Federation is established, from those referred to in subparagraph 1 of paragraph 1 of this Article, which shares a common land border with the rest part of the customs territory of the Union, to the rest part of the customs territory of the Union by

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natural persons of vehicles for personal use placed under the customs procedure for the free customs zone - the day of export of the goods from the territory of the administrative and territorial unit, where such FEZ is established, and if this day is not established, the day of revealing the fact of such export;

4) in case of the use by natural persons of vehicles for personal use placed under the customs procedure for the free customs zone in the territory of the FEZ referred to in subparagraph 3 of this paragraph, and exported to the rest of the territory of the administrative and territorial unit, where such FEZ is established, not for personal use - the first day of the use for other purposes, and if this day is not established, the day of revealing the fact of such violation;

5) in case of export from the territory of the administrative and territorial unit, where the FEZ is established referred to in subparagraph 3 of this paragraph, to the rest part of the customs territory of the Union of foreign goods placed under the customs procedure for the free customs zone in the territory of such FEZ with the FEZ's member as goods for own production and technological needs - the day of export of such goods from the territory of the administrative and territorial unit, and if this day is not established, the day of revealing the fact of such export;

6) in case of the use of the goods, previously exported by the FEZ person referred to in subparagraph 3 of this paragraph to the rest part of the territory of the administrative and territorial unit, where such FEZ is established, for own production and technological needs, for the purposes other than for own production and technological needs - the first day of the use of goods for other purposes, and if this day is not established, the day of revealing the fact of such violation.

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40. Upon the occurrence of events specified in paragraph 39 of this Article, import customs duties, taxes, safeguard, anti-dumping and countervailing duties shall be payable in the amounts corresponding to the amounts of import customs duties, taxes, safeguard, anti-dumping and countervailing duties, which would have been paid in case of placing the goods under the customs procedure for release for internal consumption without any tariff preferences and import customs duties exemptions, tax exemptions. Import customs duties, taxes, safeguard, anti-dumping and countervailing duties shall be calculated on the day of registration by the customs authority of the declaration for goods submitted for placing such goods under the customs procedure for the free customs zone.

Article 456. Transitional Provisions on the Features of Application of the Customs Procedures for Free Warehouse

1. Status of the goods produced (obtained) from foreign goods placed under the customs procedure for free warehouse, at the free warehouse, which owner is included in the registry of free warehouse owners in the Republic of Armenia before December 1, 2016, in the Republic of Belarus, the Republic of Kazakhstan and the Russian Federation - before January 1, 2012, as well as at the free warehouse, the owners of which, in the Kyrgyz Republic, are Altyn-Azhydaar, LLC; Coca-Cola Bishkek Bottlers, CJSC; Ilbirs, OJSC; Avinien, LLC; Silk Road, LLC and Renaissance, LLC, if such goods are not exported from the customs territory of the Union, shall be determined before January 1, 2017 in accordance with Article 218 of this Code, taking into account the provisions of paragraphs 2 and 3 of this Article.

2. For free warehouses, whose owners are included in the registry of free warehouse owners before May 1, 2010, the Commission shall have the

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right to determine the list of goods produced (obtained) from foreign goods placed under the customs procedure for free warehouse and obtaining the status of foreign goods, regardless of the compliance with the criteria of sufficient processing determined in accordance with Article 218 of this Code. The said list of goods shall apply in case if such goods are not exported from the customs territory of the Union.

3. With regard to individual owners of free warehouses include in the registry of free warehouse owners before May 1, 2010, the Commission shall have the right to place restrictions on the number of goods produced (obtained) from foreign goods placed under the customs procedure for free warehouse, which can be recognised as the Union goods, if the release of such goods into the customs territory of the Union is carried out in the quantities and on the terms that it causes significant economic damage to the sectors of the economy of the Member State or poses a threat of causing such damage. A decision on applying such restrictions shall be made in accordance with the procedure determined by the Commission, and applies if such goods are not exported from the customs territory of the Union.

4. Before the entry into force of the Commission's decision provided for in paragraph 4 of Article 218 of this Code that determines the list of conditions, production and technology operations sufficient to recognise the goods produced (obtained) from foreign goods placed under the customs procedure for free warehouse, to be the Union goods, for the purpose of recognition of such goods to be the Union goods in the Republic of Armenia, the Republic of Belarus, the Republic of Kazakhstan and the Kyrgyz Republic, the criteria of sufficient processing established in accordance with the legislation of those Member States shall apply.

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5. The goods referred to in paragraph 4 of this Article, the origin of which is confirmed by the certificate of origin of goods under form CT-1 - for the Republic of Armenia, the Republic of Belarus and the Kyrgyz Republic, by the certificate of origin of goods under form CT-KZ - for the Republic of Kazakhstan, shall be recognised to be the Union goods.

Article 457. Transitional Provisions in Respect of Goods for Personal Use and Stores

1. In respect of goods for personal use and stores, the customs declaring and/or release of which are carried out without placing under customs procedures prior to the entry into force of this Code and which are under customs control at the date of entry into force of this Code, from the date of entry into force of this Code shall be subject to compliance with the conditions established for the use of such categories of goods stipulated by this Code.

2. The obligation for payment of customs duties, taxes, safeguard, anti-dumping and countervailing duties commenced in respect of categories of goods referred to in paragraph 1 of this Article, the time period for the execution (payment term) of which is not matured before the entry into force of this Code, shall be executed upon the occurrence of the circumstances, in the manner, within the terms and in the amounts set forth in this Code, and/or shall desist in accordance with this Code.

3. The provisions of paragraphs 4 and 5 of Article 256 of this Code shall not apply until the entry into force of the decision of the Commission taken in accordance with paragraph 5 of that Article that determines the quantitative characteristics of the criteria for identification of goods moved across the customs border of the Union as goods for personal use.

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Before the entry into force of the decision of the Commission, regulation of legal relations concerned shall be carried out in accordance with the provisions of paragraph 1, Article 3 of the Agreement on the Procedure for Movement of Goods for Personal Use by Natural Persons across the Customs Border of the Customs Union and Performance of Customs Operations Associated with their Release of June 18, 2010.

4. The obligation for payment of customs duties, taxes in respect of vehicles for personal use, commenced and to be fulfilled prior to the entry into force of this Code, due to transfer of such vehicles imported by a foreign natural person to another foreign natural person without the permit of the customs authority, or transfer of such vehicles imported by a natural person of the Member State to parents, children, spouse in a registered marriage, not fulfilled on the date of entry into force of this Code shall desist in the amount of customs duties, taxes not paid (not recovered) on the date of entry into force of this Code.

5. The obligation for payment of customs duties, taxes in respect of vehicles for personal use, commenced and to be fulfilled prior to the entry into force of this Code due to non-export of vehicles for personal use before the time period, during which temporarily imported vehicles for personal use may be temporarily present in the customs territory of the Union, not fulfilled on the date of entry into force of this Code, shall desist in the amount of customs duties, taxes, not paid (not recovered) on the date of entry into force of this Code, while in parallel complying with the following conditions:

1) customs declaring of such vehicles with a view to export from the customs territory of the Union is carried out not later than within 6 months from the date of expiry of the time period, during which temporarily

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imported vehicles for personal use may be temporarily present in the customs territory of the Union;

2) in respect of such vehicles for personal use, the time period has not matured for payment of customs duties, taxes due to their transfer in violation of the provisions of the Agreement on the Procedure for Movement of Goods for Personal Use by Natural Persons across the Customs Border of the Customs Union and Customs Operations Associated with their Release of June 18, 2010, except for their transfer to natural persons referred to in paragraph 4 of this Article.

Article 458. Transitional provisions in respect of vehicles for international transportation

1. Vehicles for international transportation imported into the customs territory of the Union prior to the entry into force of this Code shall stay and be used in the customs territory of the Union and shall be subject to export from the customs territory of the Union in accordance with the provisions of Chapter 38 of this Code.

2. Vehicles for international transportation exported from the customs territory of the Union prior to the entry into force of this Code shall stay and be used outside the customs territory of the Union, as well as re-imported into the customs territory of the Union in accordance with the provisions of Chapter 38 of this Code.

3. The obligation for payment of customs duties, taxes, safeguard, anti-dumping and countervailing duties commenced in respect of vehicles for international transportation referred to in paragraphs 1 and 2 of this Article, the time period for the execution (payment term) of which has not occurred before the entry into force of this Code, shall be executed upon the

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occurrence of the circumstances, in accordance with the procedure, within the time periods and in the amounts determined in this Code, and/or shall desist in accordance with this Code.

4. The obligation for payment of customs duties, taxes in respect of temporarily imported vehicles for international transportation commenced and to be fulfilled before the entry into force of this Code, due to performance of acts referred to in paragraph 2 of Article 344 of the Customs Code of the Customs Union, without placing temporarily imported vehicles for international transportation under customs procedures, that is not fulfilled in full as of the date of entry into force of this Code, shall be fulfilled in the amount of customs duties, taxes to be paid as if vehicles for international transportation were placed under the customs procedure for temporary admission with partial exemption from payment of customs duties and taxes in accordance with Article 282 of the Customs Code of the Customs Union, for the period from the day following the date of their release as temporarily imported vehicles for international transportation till the day of export of goods from the customs territory of the Union.

5. The obligation for payment of customs duties, taxes in respect of temporarily imported vehicles for international transportation commenced and to be fulfilled before the entry into force of this Code, due to the failure to comply by a person of the Member State with the conditions specified in subparagraph 2 of paragraph 1 of Article 342 of the Customs Code of the Customs Union, not fulfilled in full on the date of entry into force of this Code, shall desist in the amount of customs duties, taxes, not paid (not recovered) on the date of entry into force of this Code.

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Article 459. Transitional Provisions on Performing Customs Operations when Moving Goods by Pipeline Transport or Power Transmission Lines

Before the entry into force of international treaties of the Member State with a third party, which is a neighbouring state, which determine the procedure for access of customs officials to the metering devices of goods, provided for in paragraphs 1 to 4 of Article 292 of this Code, moved by pipeline transport or power transmission lines, it is allowed to use readings of metering devices, provided by the carrier, in respect of goods moved by pipeline transport or power transmission lines located in the territory of a neighbouring state.

Article 460. Transitional Provisions on Legal Relations Arising in the Subsoil Use Sector (Fuel and Energy Sector)

1. Legal relations arisen in the subsoil use sector (fuel and energy sector) in the Russian Federation before the entry into force of this Code and arising after its entry into force, shall be governed by the customs legislation of the Russian Federation, in accordance with which relevant contracts are governed, and in part not governed by such customs legislation - by this Code.

2. Legal relations arisen in the subsoil use sector (fuel and energy sector) in the Republic of Kazakhstan before the entry into force of this Code and arising after its entry into force, shall be governed by the customs legislation of the Republic of Kazakhstan, in accordance with which the relevant contracts are in force, taking into account the following features:

1) in the part not regulated by such customs legislation of the Republic of Kazakhstan, the provisions of this Code shall apply;

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2) in the part of commencement and desistance of the obligation for payment of import duties, taxes, including in respect of the goods placed under the customs regime of release of goods for free circulation or under the customs procedure for release for internal consumption with exemption from payment of customs duties and taxes in the framework of subsoil use contracts, the provisions of this Code shall apply;

3) in the part of the use and/or disposal of goods conditionally released for the purposes that meet the terms for exemptions, the customs legislation of the Republic of Kazakhstan shall apply.

3. In respect of goods imported into the Republic of Kazakhstan and placed under the customs regime of release of goods for free circulation with exemption from payment of customs duties and taxes in the framework of subsoil use contracts before July 1, 2010, the obligation for payment of customs duties, taxes, shall desist as from the date of entry into force of this Code, provided that in respect of such goods the time period for payment of customs duties, taxes has not matured due to violation of conditions of exemption of such goods from payment of customs duties and taxes, and such goods shall be recognised to be the Union goods.

Article 461. Transitional Provisions to Article 370 of this Code

Before the adoption of technical conditions for the exchange of information on a regular basis under paragraph 2 of Article 370 of this Code, the technical conditions for the exchange of information approved in accordance with Article 4 of the Agreement on Organisation of the Exchange of Information for Execution of Analytical and Control Functions of the Customs Authorities of the Member States of the Customs Union of October 19, 2011 shall apply.

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Article 462. Transitional Provisions to Articles 371 and 373 of this Code

1. For the purposes of this Article:

1) the central customs authorities shall mean:

for the Republic of Armenia - the State Revenue Committee under the Government of the Republic of Armenia;

for the Republic of Belarus - the State Customs Committee of the Republic of Belarus;

for the Republic of Kazakhstan - the State Revenue Committee of the Ministry of Finance of the Republic of Kazakhstan;

for the Kyrgyz Republic - the State Customs Service at the Government of the Kyrgyz Republic;

for the Russian Federation - the Federal Customs Service;

2) the territorial customs authorities shall mean:

for the Republic of Armenia – customs offices, customs stations;

for the Republic of Belarus - customs offices;

for the Republic of Kazakhstan - territorial divisions of the State Revenue Committee of the Ministry of Finance of the Republic of Kazakhstan for regions (cities of national status, capital), customs offices;

for the Kyrgyz Republic - customs offices;

for the Russian Federation - regional customs departments, customs offices.

2. Before determination by the Commission of the customs authorities, which in accordance with Article 371 of this Code shall send and execute requests for submission of copies of documents and/or data, sending and execution of such requests shall be carried out within the framework of interaction both between the central customs authorities and directly between

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the territorial customs authorities. If it is impossible to determine the customs authority, to which the request should be sent, requests shall be sent by the central customs authorities to the central customs authorities.

3. Before determination by the Commission of the customs authorities, which in accordance with Article 373 of this Code send and enforce execution of orders on conducting customs control, sending and enforcement of such orders shall be carried out by the central customs authorities. In cases determined by the central customs authorities, sending and execution of orders may be carried out by the territorial customs authorities.

4. Before determination by the Commission of the customs authorities, which in accordance with subparagraph 12 of paragraph 4 of Article 146 of this Code provide for execution of the provisions of this subparagraph, the confirmation of the relevant public authority of the Member State concerned, requesting the release of the goods without providing the guarantee for the fulfilment of the obligation for payment of customs duties, taxes and/or without providing the guarantee for the fulfilment of the obligation for payment of safeguard, anti-dumping and countervailing duties, shall be provided by the central customs authority of the Member State, in the territory of which the customs authority of destination is located, to the central customs authority of the Member State, in the territory of which the customs authority of departure is located.

Article 463. Transitional Provisions in Respect of Application of Article 385 of this Code

Notwithstanding the provisions of paragraph 3 of Article 385 of this Code, the intellectual property, such as geographical indications of goods, shall be included in the common customs registry of intellectual property of

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the Member States after the entry into force of the decision of the Commission provided for by paragraph 6 of Article 384 of this Code, which regulates the procedure for taking by the customs authorities of the measures for protection of intellectual property rights in respect of goods containing the intellectual property, such as geographical indications of goods.

Article 464. Transitional Provisions in Respect of Juridical Persons Carrying out Activities in Customs Activity Sphere

1. Persons that carry out the activity in customs activity sphere included in registries of persons carrying out the activity in customs activity sphere, in accordance with the Customs Code of the Customs Union, after the entry into force of this Code, shall carry out the activity in customs activity sphere in accordance with this Code, subject to the provisions of this Article.

2. Guarantee for payment of customs duties, taxes provided in order to comply with the conditions of inclusion in the registries of persons carrying out the activity in customs activity sphere, before the entry into force of this Code, shall be recognised as the guarantee for the fulfilment of the obligations of a juridical person carrying out the activity in customs activity sphere from the date of entry into force of this Code and shall guarantee the fulfilment of the obligations of a juridical person carrying out the activity in customs activity sphere for payment of customs duties, taxes, safeguard, anti-dumping and countervailing duties, penalties, interest in accordance with this Code.

3. Before the entry into force of the Commission’s decision provided for in subparagraph 2 of paragraph 1 of Article 402 of this Code, guarantee for the fulfilment of the obligations of a juridical person carrying out the activity in customs activity sphere, provision of which is a prerequisite for

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the inclusion of a juridical person applying to carry out the activity as a customs broker in the registry of customs brokers shall be provided in the amount equivalent to 1 million Euro.

4. If the Commission determines the guarantee amount for a juridical person carrying out the activity in customs activity sphere other than as specified in paragraph 3 of this Article, persons included in the registry of customs brokers before the entry into force of the relevant decision of the Commission shall, no later than within 6 months from the date of the entry into force of this decision, provide the specified guarantee in the amount determined by the Commission.

5. The provisions of paragraph 3 of this Article shall not apply, if the guarantee for the fulfilment of the obligations of a juridical person carrying out the activity in customs activity sphere is provided for inclusion of a juridical person applying to carry out the activity as a customs broker in the registry of customs brokers, whose scope of operations as a customs broker will be limited to performance of customs operations in respect of goods that are not subject to export customs duties and placed under the customs procedure for exportation.

6. After the entry into force of this Code in the Republic of Belarus and the Russian Federation before amending the legislation of these Member States, the prerequisite for inclusion in the registry of customs brokers, along with the conditions provided for in Article 402 of this Code and the legislation of the Member States, shall be the prerequisite such as at least 2 employees in the staff of a customs broker with a qualification document that confirms their compliance with the requirements established by the legislation of the Member States.

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Persons included in registries of customs brokers in the Republic of Belarus and the Russian Federation before the entry into force of this Code, after its entry into force, along with other obligations of a customs broker, shall comply with the prerequisite for inclusion in the registry of customs brokers specified in the first indent of this paragraph.

Article 465. Transitional Provisions in Respect of Authorised Economic Operators

1. The juridical persons that have obtained the status of an authorised economic operator in accordance with the Customs Code of the Customs Union and the legislation of the Member States adopted in accordance with it shall retain the status of an authorised economic operator within 2 years from the date of the entry into force of this Code.

During the aforementioned time period alternations to the certificate of inclusion in the registry of authorised economic operators, suspension and revocation of such certificates, as well as maintenance of the registry of authorised economic operators shall be carried out in accordance with the legislation of the Member States, in force at the time of the entry into force of this Code.

2. The juridical persons referred to in paragraph 1 of this Article shall have the right, within 2 years from the date of the entry into force of this Code, enjoy in the territory of the Member State, the customs authority of which assigned the status of an authorised economic operator, special simplifications established by subparagraphs 2 and 4 of paragraph 2 and subparagraphs 1, 3 and 4 of paragraph 3 of Article 437 of this Code, in the manner and under the conditions established by this Code, subject to the provisions of the second indent of this paragraph.

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The juridical persons included in the registry of authorised economic operators before the entry into force of this Code in the Republic of Kazakhstan, within 2 years from the date of the entry into force of this Code, along with the specified special simplifications, may enjoy special simplification provided for in subparagraph 1 of paragraph 2 of Article 437 of this Code, in the manner and under the conditions established by this Code.

For the purposes of the application of special simplifications provided for by the first and second indents of this paragraph, requirements provided for by the legislation of the Member States, in force at the time of the entry into force of this Code shall apply to constructions, premises (parts of premises) and/or outdoor areas (parts of outdoor areas) of authorised economic operators referred to in the first indent of paragraph 1 of this Article.

3. The authorised economic operators referred to in paragraph 1 of this Article may submit an application for inclusion in the registry of authorised economic operators with issuance of the certificate of the third type subject to the conditions provided for by subparagraph 2 of paragraph 5 of Article 433 of this Code, as well as subject to its inclusion in the registry of authorised economic operators for at least 2 years prior to the day of registration by the customs authority of an application for inclusion in the registry of authorised economic operators.

If the legislation of the Member States provided for the suspension of the certificate of inclusion in the registry of authorised economic operators, when calculating the specified time period, it will not include the time period during which the certificate was suspended.

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4. Upon inclusion of a juridical person referred to in paragraph 1 of this Article in the registry of authorised economic operators with issuance of the certificate of the first type, the guarantee for the fulfilment of the obligations of an authorised economic operator shall be provided subject to this paragraph.

If the certificate of inclusion in the registry of authorised economic operators has not been suspended within 2 years from the date of inclusion of a juridical person referred to in paragraph 1 of this Article in the registry of authorised economic operators, upon inclusion of such a juridical person in the registry of authorised economic operators with issuance of the certificate of the first type, the fulfilment of the obligations of an authorised economic operator shall be guaranteed in the amount equivalent to not less than 700 thousand Euro.

If the certificate of inclusion in the registry of authorised economic operators has not been suspended within 4 years from the date of inclusion of the juridical person referred to in paragraph 1 of this Article in the registry of authorised economic operators, upon inclusion of such a juridical person in the registry of authorised economic operators with issuance of the certificate of the first type, the fulfilment of the obligations of an authorised economic operator shall be guaranteed in the amount equivalent to not less than 500 thousand Euro.

If the certificate of inclusion in the registry of authorised economic operators has not been suspended within 5 years from the date of inclusion of the juridical person referred to in paragraph 1 of this Article in the registry of authorised economic operators, upon inclusion of such a juridical person in the registry of authorised economic operators with issuance of the certificate of the first type, the fulfilment of the obligations of an authorised economic

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operator shall be guaranteed in the amount equivalent to not less than 300 thousand Euro.

If the certificate of inclusion in the registry of authorised economic operators has not been suspended within 6 years from the date of inclusion of the juridical person referred to in paragraph 1 of this Article in the registry of authorised economic operators, upon inclusion of such a juridical person in the registry of authorised economic operators with issuance of the certificate of the first type, the fulfilment of the obligations of an authorised economic operator shall be guaranteed in the amount equivalent to not less than 150 thousand Euro.

Guarantee for payment of customs duties, taxes provided by the authorised economic operator referred to in paragraph 1 of this Article shall be recognised as the guarantee for the fulfilment of the obligations of an authorised economic operator upon inclusion of such a person in the registry of authorised economic operators in accordance with this Code at the exchange rate prevailing on the day of providing the guarantee for payment of customs duties, taxes in accordance with the Customs Code of the Customs Union.

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ANNEX No. 1

to the Customs Code
of the Eurasian Economic Union

PROCEDURE

for cooperation between the customs authorities of the Member States of the Eurasian Economic Union in the recovery of customs duties, taxes, safeguard, anti-dumping and countervailing duties during transportation (shipment) of goods under the customs procedure for transit and transfer of recovered amounts of customs duties, taxes, safeguard, anti-dumping and countervailing duties to the Member State of the Eurasian Economic Union, where import customs duties, taxes, safeguard, anti-dumping and countervailing duties shall be paid

1. This Procedure shall apply in the cases, where customs duties, taxes, safeguard, anti-dumping and countervailing duties, in accordance with Articles 61, 74 and 266 of the Customs Code of the Eurasian Economic Union (hereinafter referred to as the “Code") shall be paid in one Member State of the Eurasian Economic Union (hereinafter referred to the “Member State”, the “Union”, respectively), and recovery of customs duties, taxes, safeguard, anti-dumping and countervailing duties, in accordance with paragraph 3 of Article 69, paragraph 5 of Article 77, and paragraph 12 of Article 270 of the Code shall be carried out by the customs authority of another Member State, the customs authority of which was provided with the guarantee for the fulfilment of the obligation for payment of customs duties, taxes and/or the guarantee for the fulfilment of the obligation for payment of safeguard, anti-dumping and countervailing duties in the course of transportation (shipment) of goods in accordance with the customs procedure for transit, or the customs authority of which included the person, acting as a declarant of the goods placed under the customs procedure for transit, in the registry of customs carriers, or in the registry of authorised economic

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operators, or the customs authority of which was provided with the guarantee for the fulfilment of the obligation for payment of customs duties, taxes in respect of vehicles for personal use temporarily imported into the customs territory of the Union by foreign natural persons.

2. For the purposes of this Procedure, the terms below shall have the following meanings:

"single account of an authorised authority" shall mean an account opened for the authorised authority with the national (central) bank or with the authorised authority of the Member State that has a correspondent account with the national (central) bank for enrolment and distribution of revenues between the budgets of this Member State;

"temporary account of the customs authority" shall mean an account opened for a customs authority of the Republic of Kazakhstan with the authorised authority for crediting amounts of the guarantee for the fulfilment of the obligation for payment of customs duties, taxes, and amounts of the guarantee for the fulfilment of the obligation for payment of safeguard, anti-dumping and countervailing duties;

"foreign currency account" shall mean an account opened for an authorised authority of a Member State with the national (central) bank in the currency of another Member State for enrolment of proceeds from the distribution of import customs duties, safeguard, anti-dumping and countervailing duties by other Member States;

"authorised authority" shall mean a state authority of a Member State in charge of cash services for implementation of the budget of that Member State;

“central customs authorities" shall mean state authorities of the Member States authorised for customs matters.

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3. The customs authority of the Member State, in which, in accordance with Articles 61, 74 and 266 of the Code customs duties, taxes, safeguard, anti-dumping and countervailing duties are payable, shall send, with a covering letter to the customs authority specified by the customs legislation of the Member State, the customs authority of which was provided with the guarantee for the fulfilment of the obligation for payment of customs duties, taxes and/or with the guarantee for the fulfilment of the obligation for payment of safeguard, anti-dumping and countervailing duties, or the customs authority of which included the person, acting as a declarant of the goods placed under the customs procedure for transit, in the registry of customs carriers or in the registry of authorised economic operators, the following documents:

1) a certified copy of the document, which, in accordance with paragraph 3 of Article 55, paragraph 3 of Article 73, and paragraph 4 of Article 270 of the Code, is used by the customs authority to notify the payer of customs duties, taxes, safeguard, anti-dumping and countervailing duties, as well as persons, which, in accordance with the Code and/or the legislation of the Member States on customs regulation, have, along with the payer of customs duties, taxes, safeguard, anti-dumping and countervailing duties, jointly or subsidiary responsibility for payment of customs duties, taxes, safeguard, anti-dumping and countervailing duties, about overdue amounts of customs duties, taxes, safeguard, anti-dumping and countervailing duties;

2) certified copies of documents that are obtained in the course of conduction of customs control and/or are executed following such control, during the administrative proceeding (process), criminal investigations or inspections, which are conducted (carried out) in accordance with the legislation of the Member States by customs or other state authorities of the

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Member States, and confirm the presence of foreign goods in the territory of the Member State, the customs authority of which did not release the goods in accordance with the customs procedure for transit or did not release vehicles for personal use for temporary presence in the customs territory of the Union or import them into the territory of that Member State. Copies of such documents shall not be sent, if customs duties, taxes, safeguard, anti-dumping and countervailing duties, in accordance with Articles 61, 74 and 266 of the Code, shall be paid in the Member State, the customs authority of which released the goods in accordance with the customs procedure for transit or released vehicles for personal use for temporary presence in the customs territory of the Union.

4. The cover letter should contain the data:

1) on the registration number of the transit declaration or registration number of the passenger customs declaration;

2) on the registration number of the guarantee certificate (if a guarantee certificate is available), customs carrier or authorised economic operator;

3) on the amount of recoverable and payable customs duties and taxes, safeguard, anti-dumping and countervailing duties by type or amount of recoverable and payable customs duties and taxes chargeable at unified rates, or customs duties and taxes chargeable in the form of an aggregate customs payment in the currency of the Member State, in which, in accordance with Articles 61, 74 and 266 of the Code, customs duties and taxes, safeguard, anti-dumping and countervailing duties shall be paid;

4) on the budget classification code, under which the cash (money) recovered shall be credited.

5. The customs authority specified by the customs legislation of the Member State, the customs authority of which was provided with the

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guarantee for the fulfilment of the obligation for payment of customs duties, taxes and/or with the guarantee for the fulfilment of the obligation for payment of safeguard, anti-dumping and countervailing duties, or the customs authority of which included the person, acting as a declarant of the goods placed under the customs procedure for transit, in the registry of customs carriers or in the registry of authorised economic operators, shall recover customs duties, taxes, safeguard, anti-dumping and countervailing duties in accordance with the procedure determined by the legislation of that Member State on the basis of the documents referred to in paragraph 3 of this Procedure.

Customs duties, taxes, safeguard, anti-dumping and countervailing duties shall be payable in the currency of the Member State, the customs authority of which recovers customs duties, taxes, safeguard, anti-dumping and countervailing duties.

The currency of the Member State, in which, in accordance with Articles 61, 74 and 266 of this Code, customs duties, taxes, safeguard, anti-dumping and countervailing duties shall be payable, shall be converted into the currency of the Member State, the customs authority of which recovers customs duties, taxes, safeguard, anti-dumping and countervailing duties, at the exchange rate prevailing on the date of registration of the cover letter referred to in paragraph 3 of this Procedure in the customs authority, which recovers customs duties, taxes, safeguard, anti-dumping and countervailing duties.

6. Customs duties, taxes, safeguard, anti-dumping and countervailing duties recovered in accordance with paragraph 5 of this Procedure shall be transferred to the account in a foreign currency, in which customs duties,

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taxes, safeguard, anti-dumping and countervailing duties shall be payable, within the following time periods:

1) in case of collecting customs duties, taxes, and safeguard, anti-dumping and countervailing duties from the guarantee for the fulfilment of the obligation for payment of customs duties, taxes, and/or the guarantee for the fulfilment of the obligation for payment of safeguard, anti-dumping and countervailing duties provided by depositing cash (money), no later than within 12 business days from receipt of the documents referred to in paragraph 3 of this Procedure;

2) in case of collecting customs duties, taxes, and safeguard, anti-dumping and countervailing duties from the guarantee for the fulfilment of the obligation for payment of customs duties, taxes, and/or the guarantee for the fulfilment of the obligation for payment of safeguard, anti-dumping and countervailing duties provided using the methods other than by depositing cash (money), as well as in case of recovering customs duties, taxes, and safeguard, anti-dumping and countervailing duties from customs carriers or authorised economic operators, no later than within 12 business days from crediting the cash (money) in the single account of the authorised authority (temporary account of the customs authority) of the Member State, the customs authority of which was provided with the guarantee for the fulfilment of the obligation for payment of customs duties, taxes and/or with the guarantee for the fulfilment of the obligation for payment of safeguard, anti-dumping and countervailing duties, or the customs authority of which included the person, acting as a declarant of the goods placed under the customs procedure for transit, in the registry of customs carriers or in the registry of authorised economic operators.

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7. Customs duties, taxes, safeguard, anti-dumping and countervailing duties to be payable in accordance with paragraph 6 of this Procedure shall be recorded in the single account of the authorised authority for separate budget classification codes intended to transfer the recovered cash (money) to the other Member States, and in the Republic of Kazakhstan - in a temporary account of the customs authority.

8. The customs authority of the Member State, which recovered customs duties, taxes, safeguard, anti-dumping and countervailing duties, in accordance with paragraph 5 of this Procedure, not later than within 3 business days before the expiry of the time period specified in paragraph 6 of this Procedure, shall send an order to the competent body of its State to transfer the recovered cash (money) to the account in the foreign currency of the Member State, in which customs duties, taxes, safeguard, anti-dumping and countervailing duties shall be payable.

Recovered cash (money) shall be transferred to the account in the foreign currency of the Member State, in which customs duties, taxes, safeguard, anti-dumping and countervailing duties are payable, by the authorised authority in full, no later than within 3 business days from the date of the relevant order of the customs authority.

The settlement (payment) document (instruction) shall contain the information of the budget classification code, under which the cash (money) recovered shall be credited and the data about which is contained in the cover letter of the customs authority referred to in paragraph 4 of this Procedure, as well as the date and number of this cover letter.

9. The cash (money) recovered in accordance with paragraph 5 of this Procedure that are credited to the account in the foreign currency of the Member State, in which customs duties, taxes, safeguard, anti-dumping and

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countervailing duties are to be payable, from the authorised authorities of the other Member States, shall be transferred in the budget income of the Member State in accordance with the procedure established for enrolment and distribution of customs duties, safeguard, anti-dumping and countervailing duties, in part of transfer in the budget income of the Member State of the amounts from the distribution of import customs duties, safeguard, anti-dumping and countervailing duties.

The cash (money) recovered in accordance with paragraph 5 of this Procedure transferred in the budget income of the Member States from the other Member States shall be credited by the customs authority of this Member State as customs duties, taxes, safeguard, anti-dumping, countervailing duties under relevant budget classification codes, no later than within 10 business days from the date the crediting cash (money) in the account in the foreign currency of the Member State.

10. The customs authorities in accordance with Article 368 of the Code shall share the information about transferring the amounts of customs duties, taxes, safeguard, anti-dumping and countervailing duties recovered in accordance with paragraph 3 of Article 69 and paragraph 5 of Article 77 of the Code.

11. In order to implement this Procedure, the central customs authorities shall exchange the information of customs authorities determined by the legislation of the Member States on customs regulation in accordance with paragraph 3 of Article 69 of the Code.

12. In order to implement this Procedure, the authorised authorities shall exchange the data on the accounts in foreign currency of their states.

In the case of changing the bank details of the account in foreign currency of one Member State, the authorised authority of that State, no later

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than 10 calendar days before the date of the entry into force of such changes, shall bring to the attention of the authorised authorities of the other Member States the updated details of the account.

In case of any changes in a Member State in any other data required for the implementation of this Procedure, the authorised authority of that state, not later than 3 calendar days prior to the effective date of such changes, shall bring to the attention of the authorised bodies of the other Member States the details of such changes.

13. Upon approval of the central customs authorities, the information other than that referred to in paragraph 11 of this Procedure, necessary for implementation of this Procedure, shall be exchanged in electronic form through the central customs authorities.

Content and structure of such information, format and rules for exchange of such information, and the ways of its protection shall be determined by the central customs authorities.

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ANNEX No. 2

to the Customs Code of the Eurasian Economic Union

LIST
of data for regular exchange of information

1. The list of data from the declaration for goods and the documents referred to in paragraph 4 of Article 52 and the second indent of paragraph 4 of Article 277 of the Customs Code of the Eurasian Economic Union:

1) registration number of the declaration for goods;

2) direction for movement of goods across the customs border of the Eurasian Economic Union (hereinafter - the “Union”);

3) total number of goods;

4) total number of packages corresponding to the declared goods and specified in transport (shipping) documents;

5) declared customs procedure;

6) preceding customs procedure;

7) country of departure;

8) origin of goods;

9) country of destination;

10) trading country;

11) a means of transport, which is used for transportation (shipment) of goods across the customs border of the Union, and means of transport, which is used for transportation (shipment) of goods within the customs territory of the Union;

12) number of the vehicle, which is used for transportation (shipment) of goods across the customs border of the Union, and the number of the

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vehicle, which is used for transportation (shipment) of goods within the customs territory of the Union, or any other identifying data on such vehicles;

13) country of registration of the vehicle, which is used for transportation (shipment) of goods across the customs border of the Union;

14) place of loading (unloading) of goods;

15) location of goods;

16) sign of container transportation;

17) currency of the price for goods;

18) exchange rate of the price for goods;

19) total price for goods in the currency of the price for goods;

20) number of goods in the declaration for goods;

21) code of the goods in accordance with the Single Commodity Nomenclature of Foreign Economic Activity of the Eurasian Economic Union;

22) packages and description of goods;

23) net weight of goods;

24) gross weight of goods;

25) quota;

26) registration number of the customs declaration submitted when placing goods under the preceding customs procedure;

27) price for goods in the currency of the price for goods;

28) data on the validity of customs procedures and other data necessary for placing the goods under a customs procedure, documents confirming data declared in the declaration for goods, except for the data and documents specified in the declaration for goods in accordance with the legislation of the Member States on customs regulation;

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29) supplementary measurement unit in accordance with the Single Commodity Nomenclature of Foreign Economic Activity of the Eurasian Economic Union;

30) quantity of goods in a supplementary measurement unit;

31) terms of delivery (delivery basis and name of geographic location in accordance with the delivery basis);

32) statistical value of goods;

33) number of the customs document executed following the customs control;

34) features of release of goods;

35) customs value of goods;

36) method for customs valuation;

37) additional charges to the price actually paid or payable (broken down by types of extra charging);

38) deductions from the price actually paid or payable (broken down by types of deductions);

39) exchange rate of US dollar;

40) rates of customs duties, safeguard, anti-dumping and countervailing duties, as well as other duties imposed in accordance with Article 50 of the Treaty on the Eurasian Economic Union of May 29, 2014 (hereinafter - the "Union Treaty") (by types of payments);

41) data on calculating import customs duties, safeguard, anti-dumping and countervailing duty, and other duties imposed in accordance with Article 50 of the Union Treaty (payment type, base for calculation, rate, amount, payment features);

42) data on payment of import customs duties, safeguard, anti-dumping and countervailing duty, and other duties imposed in accordance with Article

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50 of the Union Treaty, as well as the amounts of penalties and interest charged in respect of such payments (type of payment, amount, mode of payment);

43) granted deferral (payment by instalments) for payment of import customs duties;

44) exemptions and/or the tariff preferences for payment of import customs duties;

45) date of release of goods;

46) registration number and registration date of the correction of the declaration for goods;

47) type of the correction of the declaration for goods;

48) date of introducing amendments (supplements) to the declaration for goods in case of no correction of the declaration for goods;

49) registration number and date of registration of the documents referred to in paragraph 4 of Article 52 and the second indent of paragraph 4 of Article 227 of the Customs Code of the Eurasian Economic Union.

2. List of data from advance ruling on the classification of goods:

1) registration number of the advance ruling on the classification of goods;

2) date of making the advance ruling on the classification of goods;

3) name of goods specified in the statement of making the advance ruling on the classification of goods;

4) code of goods in accordance with the Single Commodity Nomenclature of Foreign Economic Activity of the Eurasian Economic Union specified in the advance ruling on the classification of goods;

5) data on goods necessary for classification specified in the statement of making the advance ruling on the classification of goods;

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6) grounds for making the advance ruling on the classification of goods;

7) service line notes (if any).

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ANNEX No. 2

to the Treaty on the Customs Code of
the Eurasian Economic Union

LIST
of international treaties included in the law of the Eurasian Economic Union terminated due to the entry into force of the Treaty on the Customs Code of the Eurasian Economic Union

I. International treaties terminated from the date of the entry into force of the Treaty on the Customs Code of the Eurasian Economic Union

1. Agreement on the Valuation of Goods Moved across the Customs Border of the Customs Union of December 25, 2008.

2. Agreement on the Customs Code of the Customs Union of November 27, 2009.

3. Protocol on introduction of amendments and additions to the Treaty on the Customs Code of the Customs Union of April 16, 2010 of November 27, 2009.

4. Agreement on Mutual Administrative Assistance of customs authorities of the Member States of the Customs Union dated May 21, 2010.

5. Agreement on the Requirements for the Exchange of Information between the Customs Authorities and Other Public Authorities of the Member States of the Customs Union of May 21, 2010.

6. Agreement on the Features of Customs Transit of Goods Transported by Rail to the Customs Territory of the Customs Union of May 21, 2010.

7. Agreement on Presentation and Exchange of Preliminary Information on Goods and Vehicles Moved Across the Customs Border of the Customs Union of May 21, 2010.

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8. Agreement on the Common Customs Registry of Intellectual Property of the Member States of the Customs Union of May 21, 2010.

9. Agreement on the Features of Customs Operations in Respect of Goods Sent in International Postal Items of June 18, 2010.

10. Agreement on Exemption from Certain Forms of Customs Control Conducted by Customs Authorities of the Member States of the Customs Union of June 18, 2010.

11. Agreement on Free Warehouses and the Customs Procedure for Free Warehouse of June 18, 2010.

12. Agreement on the Features of the Use of Vehicles for International Transportation Transporting Passengers, as well as Trailers, Semi-trailers, Containers and Railway Rolling Stock Transporting Goods and/or of Luggage for Internal Transportation within the Customs Territory of the Customs Union of June 18, 2010.

13. Treaty on the Procedure for Movement of Cash and/or Monetary Instruments by Natural Persons across the Customs Border of the Customs Union of July 5, 2010.

14. Agreement on organisation of the Exchange of Information for Implementation of Analytical and Controlling Functions by the Customs Authorities of the Member States of the Customs Union of October 19, 2011.

15. Protocol of April 23, 2012 On Amendments and Supplements to the Agreement on the Valuation of Goods Moved across the Customs Border of the Customs Union of January 25, 2008.

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II. International treaties considered to be void from the date of the entry into force of the relevant decision of the Eurasian Economic Commission under Article 444 and paragraph 2 of article 448 of the Customs Code of the Eurasian Economic Union

1. Agreement on the Terms, Conditions and Procedure for Changing the Time Limits of Payment of Customs Duties of May 21, 2010.

2. Agreement on Certain Aspects of Providing the Guarantee for Payment of Customs Duties, Taxes in Respect of Goods Transported under the Customs Procedure for Transit, Features of the Collection of Customs Duties, Taxes, and the Procedure for the Transfer of the Amounts Collected in Respect of Such Goods of May 21, 2010.

3. Agreement on the Procedure for Movement of Goods for Personal Use by Natural Persons across the Customs Border of the Customs Union and Performance of Customs Operations Associated with their Release of June 18, 2010.

4. Protocol of October 19, 2011 On Amendments and Supplements to the Agreement on the Procedure for Movement of Goods for Personal Use by Natural Persons across the Customs Border of the Customs Union and Performance of Customs Operations Associated with their Release of June 18, 2010.

5. Protocol of December 19, 2011 On Amendments and Supplements to the Agreement on Certain Aspects of Providing the Guarantee for Payment of Customs Duties, Taxes in Respect of Goods Transported under the Customs Procedure for Transit, Features of the Collection of Customs Duties, Taxes, and the Procedure for the Transfer of the Amounts Collected in Respect of Such Goods of May 21, 2011.

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ANNEX No. 3

to the Treaty on the Customs Code of
the Eurasian Economic Union

LIST
of the provisions of the international treaties included in the law of the Eurasian Economic Union considered to be void to the entry into force of the Treaty on the Customs Code of the Eurasian Economic Union

I. Provisions of international treaties considered to be void from the date of the entry into force of the Treaty on the Customs Code of the Eurasian Economic Union

1. Articles 1 to 5, subparagraphs 1 to 6 of the first part of paragraph 1, paragraphs 2 and 3 of Article 6, Articles 7 to 10 of the Agreement on the Terms, Conditions and Procedure for Changing the Time Limits of Payment of Customs Duties of May 21, 2010.

2. Paragraphs 1, 5 and 7 of Article 9, the first to fourth indents of paragraph 2, paragraphs 5 and 6 of Article 10, Articles 11 to 21, 23 and 24 of the Agreement on Free (Special, Exclusive) Economic Zones in the Customs Territory of the Customs Union and the Customs Procedure for the Free Customs Zone of June 18, 2010.

3. Paragraphs 7 to 10, 12 to 14, the fourth to seventh indents of paragraph 15, paragraphs 16, 18 and 22 of the Protocol on Amendments to the Treaty on the Eurasian Economic Union of May 29, 2014 and the International Treaties Concluded within the Establishment of the Legal Framework of the Customs Union and the Common Economic Space with Regard to the Accession of the Republic of Armenia (Annex No. 2 to the Treaty of October 10, 2014 on the Accession of the Republic of Armenia to the Treaty on the Eurasian Economic Union of May 29, 2014).

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4. Paragraph 27 of Annex No. 3 of May 29, 2014 to the Treaty on the Accession of the Republic of Armenia to the Treaty on the Eurasian Economic Union of October 10, 2014.

5. Paragraphs 7 to 10, 12 to 14, third to fourteenth indents of paragraph 15, paragraphs 17, 18 and 20 of the Amendments to the Treaty on the Eurasian Economic Union of May 29, 2014 and to the International Treaties included in the Law of the Eurasian Economic Union (Annex to the Protocol of May 8, 2015 on Amendments to the Treaty on the Eurasian Economic Union of May 29, 2014 and Certain International Treaties Included in the Law of the Eurasian Economic Union, with Regard to the Accession of the Kyrgyz Republic to the Eurasian Economic Union Treaty of May 29, 2014).

II. Provisions of international treaties considered to be void from the date of the entry into force of the relevant decision of the Eurasian Economic Commission under Article 444 of the Customs Code of the Eurasian Economic Union

1. Paragraphs 11 and 17 of the Protocol on amending the Treaty on the Eurasian Economic Union of May 29, 2014 and the International Treaties Concluded within the Establishment of the Legal Framework of the Customs Union and the Common Economic Space with Regard to the Accession of the Republic of Armenia (Annex No. 2 to the Treaty of October 10, 2014 on the Accession of the Republic of Armenia to the Treaty on the Eurasian Economic Union of May 29, 2014).

2. Paragraphs 11 and 16 of amendments introduced to the Treaty on the Eurasian Economic Union of May 29, 2014 and in the international treaties included in the law of the Eurasian Economic Union (Annex to the Protocol of May 8, 2015 on amending the Treaty on the Eurasian Economic Union of

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May 29, 2014 and some international treaties included in the law of the Eurasian Economic Union, with Regard to the Accession of the Kyrgyz Republic to the Treaty on the Eurasian Economic Union of May 29, 2014).

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