Section 1. Main Provisions

Chapter 1. General Provisions

Article 1. Customs Regulation in the Customs Union

1. Customs regulation in the Customs Union in the framework of the Eurasia Economic Community (hereinafter, the Customs Union) - legal regulation of relations pertaining to the moving of goods across the customs border of the Customs Union, their transportation across the single customs territory of the Customs Union under customs control, temporary storage, customs declaring, release and use in accordance with customs procedures, customs control, transfer of customs payments, as well as authoritative relations between the customs bodies and parties implementing the rights of possession, use and disposal of the mentioned goods.

2. Customs regulation in the Customs Union is implemented in compliance with the customs legislation of the Customs Union, and where there is no such regulation, before the establishment of appropriate legal relations at the level of the customs legislation of the customs union, in compliance with the legislation of the member-states of the Customs Union.

Article 2. The Unified Customs Territory of the Customs Union and the Customs Border

1. The unified customs territory of the customs union (hereinafter referred to as the customs territory of the customs union) shall comprise the territory of the Republic of Belarus, the Republic of Kazakhstan and the Russian Federation, as well as the artificial islands, installations, structures and other facilities located outside member states of the customs union, in respect which member states of the customs union exercise their exclusive jurisdiction.

2. The customs territory of the customs union shall be limited by the customs border of the customs union (hereinafter referred to as the customs border).

3. In compliance with international treaties made by member states of the customs union, as the customs border may be deemed the bounds of some areas located on the territories of member states of the customs union.

Article 3. Customs Legislation of the Customs Union

1. The customs legislation of the Customs Union consists of:

   1) the present Code;
   2) international treaties of the member-states of the Customs Union regulating customs relations in the Customs Union;
   3) decisions of the Commission of the Customs Union regulating the customs relations in the Customs Union, adopted in compliance with the present Code and international treaties of the member-states of the Customs Union.

2. The customs legislation of the Customs Union shall apply on the customs territory of the Customs Union.
If under the customs legislation of the customs union, customs regulation in the customs union is effected in compliance with the legislation of a member state of the customs union, such legislation shall be in effect on the territory of this member state of the customs union.

3. In the customs regulation shall be applied the customs tariff regulation measures, bans and restrictions, as well as legislative acts of member states of the customs union on taxation, which are in effect as of the date of registration of a customs declaration or other customs documents, if not otherwise established by this Code and/or in compliance with international treaties made by member states of the customs union.

4. When moving commodities across the customs border in violation of the requirements set by the legislation of the customs union, there shall be applied the customs legislation of the customs union, the customs tariff regulation measures, bans and restrictions, as well as the legislative acts of member states of the customs union on taxation which are in effect as of the date of actual crossing of the customs border by such commodities, unless otherwise established by this Code and/or in compliance with international treaties made by member states of the customs union.

If the date of actual crossing of the customs border by commodities is not determined, there shall be applied the customs legislation of the customs union, the customs tariff regulation measures, bans and restrictions, as well as the legislative acts of member states of the customs union on taxation which are in effect as of the date of detecting a failure to satisfy the established requirements, unless otherwise established by this Code and/or in compliance with international treaties made by member states of the customs union.

**Article 4. Main Terms Used in the Present Code**

1. The present Code shall use the following main terms and their definitions:

1) **accident** - harmful, as to its consequences, event of technical, technological or another nature having occurred with transport vehicles and/or other **goods** available under customs control and having brought about their qualitative or quantitative changes not envisaged in the customs legislation that were not caused by deliberate actions of the owner and/or the party possessing the goods as of the moment of such changes, except for the natural changes under normal conditions of transportation, storage and use (operation), as well as emergency and unpreventable circumstances under these conditions (force majeure);

2) **administrative violations and crimes** - administrative violations subject to administrative process (proceedings) carried out by the customs bodies in compliance with the legislation of the member-states of the Customs Union and crimes falling under jurisdiction of the customs bodies in compliance with the legislation of the member-states of the Customs Union;

3) **import of goods to the customs territory of the Customs Union** - committing actions associated with the crossing of the customs border resulting in the arrival of goods to the customs territory of the Customs Union by any method, including delivery in international postal dispatches, use of pipeline transport and electric power lines, before their release by the customs bodies;

4) **export of goods from the customs territory of the Customs Union** - committing actions aimed at bringing the goods from the customs territory of the Customs Union by any method, including sending in international postal dispatches, use of pipeline transport and electric power lines, to the actual crossing of the customs border;

5) **release of goods** - actions of customs bodies permitting the parties concerned to use the goods in accordance with the declared customs procedure or in compliance with the conditions established for some categories of commodities which are not subject in conformity to this Code to placement under customs procedures;

6) **declaring party** - party declaring the goods or in whose name the goods are being
declared;

7) **parties concerned (interested parties)** - parties whose interests with respect to the goods are affected by decisions, actions (failure to act) of the customs bodies directly and personally;

8) **prohibitions and restrictions** - complex of measures applied to the goods moved across the customs border, including the **measures of non-tariff regulation**, measures affecting commodity foreign trade and introduced proceeding from national interests, special types of prohibitions and restrictions in commodity foreign trade, measures of export control, including those pertaining to products of military destination, technical regulation, as well as sanitary and epidemiological, veterinary, quarantine, phytosanitary and radiation requirements introduced by international treaties of the member-states of the Customs Union, decisions of the Commission of the Customs Union and the normative legal acts of the member-states Customs Union issued in pursuance of international treaties of the member-states of the Customs Union;

9) **foreign party** - party not being the one of the member-state of the Customs Union;

10) **foreign goods** - goods not being the ones of the Customs Union, as well as the ones that acquired the status of foreign goods in compliance with the present Code;

11) **Commission of the Customs Union** - single permanently acting regulatory body of the Customs Union;

12) **commercial documents** - invoice, specifications, dispatch and packing sheets and other documents used in the course of foreign trade and other activities, as well as for confirmation of committed transactions pertaining to the moving of goods across the customs border of the Customs Union;

13) **person (party, entity)** - natural person and/or legal entity, as well as organisation not being a legal entity, if otherwise is not implied in the present Code;

14) **party of the member-state of the Customs Union** - legal entity, organisation not being a legal entity created in compliance with the legislation of the member-state of the Customs Union, as well as a natural person living permanently in the member-state of the Customs Union, including an individual entrepreneurs registered in compliance with the **legislation** of the member-state of the Customs Union;

15) **international treaties of the member-states of the Customs Union** - international treaties comprising the contractual and legal basis of the Customs Union;

16) **international postal dispatches** - postal dispatches accepted for sending outside the customs territory of the Customs Union, arriving to the customs territory of the Customs Union or following in transit shipment through this territory and accompanied with documents envisaged in the acts of the Universal Postal Union;

17) **measures of non-tariff regulation** - complex of measures of regulation of commodity foreign trade implemented by the introduction of quantitative and other **prohibitions and restrictions** of an economic nature specified in international treaties of the member-states of the Customs Union, decisions of the Commission of the Customs Union and normative legal acts of the member-states of the Customs Union issued in pursuance of international treaties of the member-states of the Customs Union;

18) **taxes** - value-added tax and excise duty (taxes) collected by the customs bodies when the goods are imported to the customs territory of the Customs Union;

19) **illegal moving of goods across the customs border** - the moving of goods across the customs border in other than authorised places or at unauthorised working time of the customs bodies in these places, or while concealing from the customs control or without declaring or by false declaring of goods, or while using the documents containing incorrect information of the goods and/or while using the means of identification faked or those of other goods, as well as an attempt of such moving;

20) **postal communication operator** - party of the member-state of the Customs Union
providing postal communication services in compliance with the legislation of the member-states of the Customs Union and the acts of the Universal Postal Union;

21) **carrier** - party providing transportation of goods and/or passengers across the customs border and/or transportation of goods available under the customs control within the boundaries of the customs territory of the Customs Union or being in charge of the use of transport vehicles;

22) **moving of goods across the customs border** - import of goods to the customs territory of the Customs Union or export of goods from the customs territory of the Customs Union;

23) **provision** - goods:
   necessary for ensuring normal operation and technical maintenance of sea (river) vessels, inland navigation vessels, river-sea navigation vessels, hydrofoil vessels, surface-effect vessels and small-size boats, including self-propelled and non-self-propelled lighters and barges (hereinafter referred to as water vessels), air vessels and trains on the way or at the points of stops or parking, except for the spare parts and equipment;

intended for consumption by passengers and members of crews aboard water vessels, air vessels or passengers and employees of crews in trains, regardless of whether or not this provision is sold;

intended for sale to passengers and members of crews of water vessels, air vessels without the goal of consumption of the mentioned provision aboard these vessels;

24) **customs declaration** - document drawn up to specified form, containing information on the goods, on the chosen customs procedure and other information necessary for the release of goods;

25) **customs duty** - obligatory payment collected by the customs bodies in view of the moving of goods across the customs border;

26) **customs procedure** - multitude of norms defining for customs purposes the requirements and terms of use and/or disposal of goods on the customs territory of the Customs Union or outside it;

27) **customs declaring** - declaring by the declaring party to the customs body of information on the goods, on the chosen customs procedure and/or other information necessary for the release of goods;

28) **customs documents** - documents drawn up exclusively for the customs purposes;

29) **customs operations** - actions committed by persons and customs bodies to ensure observance of the customs legislation of the Customs Union;

30) **customs bodies** - customs bodies of the member-states of the Customs Union;

31) **customs control** - multitude of measures taken by the customs bodies, including the use of the risk control system, to ensure the observance of the customs legislation of the Customs Union and the legislation of the member-states of the Customs Union;

32) **customs body of destination** - customs body covering the region of activities of the place of delivery of goods specified by the customs body of dispatch or the one terminating the customs transit customs procedure;

33) **customs body of dispatch** - customs body carrying out customs operations pertaining to the placing of goods under the customs transit customs procedure;

34) **customs representative** - legal entity of a member state of the customs union, carrying out in the name and on behalf of the declaring party or another concerned party customs operations in compliance with the customs legislation of the Customs Union;

35) **goods (commodity, merchandise)** - any movable property carried across the customs border, including information media, currencies of the member-states of the Customs Union, securities and/or currency values, traveller's checks, electric and other types of energy, as well as other movable goods having the status of immovable property;
36) **goods for personal use** - goods intended for personal, family, household and other needs of natural persons not pertaining to entrepreneurial activities and moved across the customs border in attended or unattended luggage, **international postal dispatches** or otherwise;

37) **goods of the Customs Union** - goods available on the customs territory of the Customs Union:
   - fully made on the territories of the member-states of the Customs Union;
   - imported to the customs territory of the Customs Union and having acquired the status of goods of the Customs Union in compliance with the present Code and/or international treaties of the member-states of the Customs Union;
   - made on the territories of the member-states of the Customs Unions of goods mentioned in Paragraph 2 and 3 of the present Subitem and/or foreign goods and having acquired the status of goods of the Customs Union in compliance with the present Code and/or international treaties of the member-states of the Customs Union;

38) **transportation (shipment) documents** - consignment, bill of lading or another document confirming the presence of the contract for transportation of goods and accompanying them in such shipment;

39) **transport vehicles** - category of goods including any water vessel, air vessel, highway transport vehicle, trailer, semi-trailer, railway transport vehicle (railway rolling stock, the unit of the railway rolling stock) or container with technical certificates or technical forms envisaged for them, spare parts, auxiliaries and equipment, fuels and lubricants, cooling and other technical liquids available in storage capacities envisaged in their design, if transported together with the mentioned transport vehicles;

40) **international transport vehicles** - transport vehicles imported to the customs territory of the Customs Union or exported outside it to begin and/or end the international transportation of cargo, passengers and/or luggage together with special equipment available on them intended for loading, unloading, handling and protection of cargo, items of material and technical supplies and outfit, as well as the spare parts and equipment intended for repair, technical maintenance or operation of the transport vehicle on the way;

41) **express cargo** means goods carried within the framework of speedy carriage by any modes of transport with the use of an electronic information system of transportation arrangement and tracking for the purpose of delivering these goods to the consignee in compliance with an individual way-bill within as short as possible and/or fixed time period, except for goods sent as an item of international mail.

2. Other terms of the customs legislation of the Customs Union are used in the senses defined in appropriate articles of the present Code and **international treaties of the member-states of the Customs Union**.

3. The terms of the civil and other branches of the legislation used in this Code shall be applied in each of the member states of the customs union in the same meaning as they are applied in the appropriate branches of the legislation of these member states of the customs union, if not otherwise provided for by this Code.

**Article 5.** Procedure of Calculation of Deadlines Specified in the Customs Legislation of the Customs Union

1. The deadline specified in the customs legislation of the Customs Union is determined proceeding from the calendar date or expiry of the period of time calculated in years, months, day or hours.

   The deadline may be determined proceeding from the event that must occur or action that must be committed.

2. If the customs legislation of the Customs Union does not specify any special procedure
of calculation of deadlines, the beginning and end of the period of time in the customs legislation of the Customs Union are determined on the basis of the rules envisaged in Items 3 to 8 of the present Article.

3. The flow of the period of time begins on the day following the calendar date or the occurrence of the event which determines its beginning.

4. The deadline calculated in years expires on the appropriate month and day of the last year of the deadline.

5. The deadline calculated in months expires on the appropriate day of the last month of the deadline.

   If the end of the deadline calculated in months falls on the month that does not have an appropriate day, the deadline expires on the last day of this month.

6. If the last day of the deadline falls on a non-working day, the day of the end of the deadline is considered to be the nearest working day following it.

7. If the deadline is specified for an expected action, it may be committed until 24:00 of the last day of the deadline.

   However, if the action must be committed in an organisation, the deadline expires on the hour when appropriate operations are terminated in this organisation according to the available rules.

   Written applications and notifications submitted to the institution (organisation) of postal communication before 24 (twenty four) hours of the last day of the deadline are considered to be submitted in due time.

8. If the deadline is calculated in working days, the working days are implied to be the days of the week from Monday until Friday without holidays declared as non-working days in compliance with the legislation of the member-states of the Customs Union.

   If at the places where goods are moved across the customs border and at other places where the customs authorities are located, the working hours of customs authorities fall at days off, the time period for making customs operations by these authorities calculated in work days shall include the days off.

**Article 6. Customs Bodies and Their Main Tasks**

1. **Customs bodies** shall provide for the solving of the following main tasks on the customs territory of the Customs Union:

   1) assistance of implementation of the uniform trade policies of the Customs Union;

   2) providing for the execution of the customs legislation of the Customs Unions and other legislation of the member-states of the Customs Union where control of execution is vested in the customs bodies;

   3) carrying out customs operations and implementing customs control, including those in the framework of mutual administrative aid;

   4) collection of customs payments, as well as the special anti-dumping and compensation duties, control of their correct calculation and payment in due time, taking measures of their forced collection within their sphere of reference;

   5) ensuring, within their sphere of reference, of observance of the measures of the customs and tariff regulation and prohibitions and restrictions pertaining to the goods moved across the customs border;

   6) ensuring, within their sphere of reference, of observance of the rights and legal interests of parties in the area of customs regulation and creation of conditions to speed up turnovers of goods over the customs border;

   7) ensuring, within their sphere of reference, of the measures of protection of the national security of member-states of the Customs Union, life and health of man, flora and fauna, the environment, as well as in compliance with an international treaty made by member states of
the customs union - measures aimed at opposition to legalization (laundering) of incomes derived in a criminal way and to financing terrorism, when exercising control over movement across the customs border of the currency of member states of the customs union, securities and/or currency valuables, as well as traveller's cheques;

8) revealing, prevention and stopping **administrative violations and crimes** in compliance with the legislation of the member-states of the Customs Union;

9) ensuring protection of rights of intellectual property on the customs territory of the Customs Union within their sphere of reference;

10) keeping customs statistics.

The legislation of the member-states of the Customs Union may also introduce other tasks to be solved by the customs bodies.

2. The system of customs bodies, their rights, duties and responsibility, as well as the terms of service in the customs bodies, shall be specified by the legislation of the member-states of the Customs Union.

**Article 7. Law Enforcement Activities of the Customs Bodies**

1. Customs bodies of the member-states of the Customs Union are also the bodies of investigation in the cases of smuggling, avoidance of transfer of customs payments and other crimes included in the sphere of reference of the customs bodies in compliance with the legislation of the member-states of the Customs Union.

2. Customs bodies of the member-states of the Customs Union shall carry out operative investigation work to reveal persons preparing, committing or having committed an unlawful act recognised in the legislation of these states as a crime and included in the sphere of reference of the customs bodies, execute requests of international customs organisations, customs and other competent bodies of foreign states in compliance with international treaties.

Operative investigation work is carried out by the customs bodies of the member-states of the Customs Union in compliance with the legislation of the member-states of the Customs Union on operative investigation work.

3. Customs bodies of the member-states of the Customs Union are in charge of the administrative process (proceedings) in the cases of administrative violations and shall call the parties to account in the cases of administrative liability in compliance with the legislation of the member-states of the Customs Union.

**Article 8. Attitude to Information Received by the Customs Bodies**

1. Any information received by the customs bodies in compliance with the customs legislation of the Customs Union and/or legislation of the member-states of the Customs Union shall be used by such bodies exclusively for customs purposes, including the prevention and stopping of **administrative violations and crimes**.

2. Customs bodies, their officials, as well as other persons having received access to information mentioned in **Item 1** of the present Article in compliance with legislation of the member-states of the Customs Union, may not disclose, use for personal purposes or hand over to third parties, including the state bodies, information comprising the state, commercial, bank, tax, or another secret protected by the law and other confidential information, except for the cases specified in the present Code and/or legislation of the member-states of the Customs Union.

Customs authorities of a member state of the customs union shall transfer the information, supplied to them, to the state bodies of this member state of the customs union, if such information is necessary for the cited bodies to accomplish the tasks set for them by the legislation of this member state of the customs union in the procedure and subject to the requirements of the legislation of this member state of the customs union on the protection of
state, commercial, banking, tax and other secrets protected by law and other confidential information, as well as of international treaties made by member states of the customs union.

**Article 9.** Appealing Against Actions (Failure to Act) of the Customs Bodies and Their Officials

Any party may appeal against decisions of the customs bodies, actions (failure to act) of the customs bodies or their officials according to the procedure and within time limits specified in the legislation of the member-states of the Customs Union whose decisions, actions (failure to act) of the customs body or officials of the customs body are appealed against.

**Chapter 2. Informing and Advice**

**Article 10.** Informing of the Customs Legislation of the Customs Union

1. Informing of the customs legislation of the Customs Union is implemented by publishing acts of the customs legislation of the Customs Union in official and other printed sources, as well as by conveying information on them to the public over TV and radio, using information technologies, as well as by means of other methods of dissemination of information.

2. The **Commission of the Customs Union** and the customs bodies shall provide free access to information on the customs legislation of the Customs Union placed on their official web sites on the Internet.

**Article 11.** Consulting Services of the Customs Bodies

1. Customs bodies shall provide advice to the concerned parties on the issues pertaining to the customs legislation of the Customs Union and other issues in the sphere of reference of the customs bodies.

2. Advice is provided by customs bodies in oral form and in writing free of charge. In case of a written request of the concerned party, the customs body must provide information in writing as soon as possible, but no later than the deadline specified in the legislation of the member-states of the Customs Union.

3. While providing advice, officials of the customs bodies do not check customs declarations on behalf of the customs body and other documents that must be submitted to the customs body in compliance with the customs legislation of the Customs Union, and also do not draw up such customs declarations and documents.

Advice pertaining to the filling of documents mentioned in Part 1 of the present Item is provided in oral form without checking information provided by the concerned party.

4. While providing advice, the official of the customs body may not:
   1) advise on issues outside the sphere of reference of the customs bodies;
   2) amend the documents presented by the concerned parties;
   3) enter any orders in the documents of concerned parties, issue directions to the customs bodies or influence in any other way subsequent decisions of the customs body or actions of its official in the course of implementation of the functions vested in the customs bodies;

4) report information that may not be disclosed in compliance with the legislation.

5. Information conveyed to the concerned parties when providing advice may not serve as grounds for the customs body or its official to adopt a decision or commit actions (fail to act) in the course of the customs operations pertaining to goods.

6. The procedure of the organisation of consulting services of the customs bodies shall be specified in the legislation of the member-states of the Customs Union.
Chapter 3. Relations of Customs Bodies with Participants of Foreign Economic Activities 
and Parties Engaged in Activities in the Customs Sphere

Article 12. Customs Representative

1. **Customs representative** - legal entity of the member-state of the Customs Union meeting the requirements specified in Article 13 of the present Code.

   The legal entity is recognised to be a customs representative after inclusion in the register of customs representatives.

   The procedure of inclusion in the register of customs representatives and exclusion from this register is specified in the legislation of the member-states of the Customs Union.

   The legislation of member states of the customs union may establish the cases of and procedure for suspension and resumption of activities in the capacity of customs representatives of the legal entities included in a register of customs representatives.

2. The customs representative shall carry out in the name and on behalf of the declaring party or other concerned parties customs operations in compliance with the customs legislation of the Customs Union on the territory of the member-state of the Customs Union where he is included in the register of customs representatives by the customs body.

3. Relations of customs representatives with declaring parties or other concerned parties shall be built on a contractual basis.

4. Customs authorities in the procedure established by the legislation of member states of the customs union shall keep a register of customs representatives and shall ensure its publication on a periodical basis at least once a quarter, in particular using information technologies.

   The Commission of the Customs Union on the basis of the registers kept by customs authorities shall compile a general register of customs authorities and shall ensure its publication on a periodical basis at least once a quarter on the official Internet site of the Commission of the Customs Union.

5. **Legislation** of member-states of the Customs Union may define qualification requirements to employees of the customs representatives carrying out customs operations directly and the terms of issuance of the document to such persons confirming their compliance with available requirements.

6. In the course of customs operations it is not permitted to provide more favourable conditions to the customs representative or impose stricter requirements as compared to those available for the declaring party or other concerned parties when they carry out customs operations in compliance with the present Code.

Article 13. Terms of Inclusion in the Register of Customs Representatives

The terms of inclusion of the legal entity in the register of customs representatives shall be:

1) presence on the payroll of this legal entity of at least two employees possessing a document confirming their compliance with the requirements established by the legislation of member states of the customs union;

2) presence of the contract of insurance of risk of civil liabilities that may arise because of the damage to the property of represented parties or violation of the contracts with theses parties. The insured amount is specified in the legislation of the member-states of the Customs Union;

3) provision of **customs duties**, taxes for the amount equivalent to at least one million euros at the currency exchange rate specified in compliance with the legislation of the member-state of the Customs Union as of the day of transfer of such security;

4) compliance with other requirements and observance of other terms introduced by the
Article 14. Grounds of Exclusion from the Register of Customs Representatives

The grounds of exclusion of a legal entity from the register of customs representatives shall include:

1) failure to observe the terms of inclusion in the register of customs representatives specified in Article 13 of the present Code;
2) an application of a customs representative for exclusion thereof from a register of customs representatives;
3) liquidation of a legal entity in compliance with the legislation of member states of the customs union;
4) re-organization of a legal entity, except as established by the legislation of member states of the customs union.

Article 15. Rights of the Customs Representative

1. In the course of customs operations, the customs representative shall enjoy the same rights as the party having empowered him with authority to represent their interests in relations with customs bodies.

2. In the course of its activities, the customs representative may:
   1) demand from the represented party documents and information necessary for customs purposes, including those containing information comprising commercial, bank and other secrets protected by law, or other confidential information, and obtain such documents and information within the time limits ensuring observance of the requirements specified in the present Code;
   2) have access in accordance with the procedure specified in the legislation of the member-states of the Customs Union to information systems of customs bodies used by them for automatic processing of data, electronic transfer of data necessary for the customs purposes.

3. Legislation of the member-states of the Customs Union may envisage the right of the customs representative to restrict his sphere of activities to customs operations for individual types of goods in compliance with the Combined Commodity Classification of Foreign Economic Activity or for the goods moved across the customs border by certain types of transport, as well as individual customs operations or the region of activities in the framework of the region of activities of the single (several) customs body (bodies) of the member-state of the Customs Union.

Article 16. Duties of the Customs Representative

1. The duties of the customs representative in the course of customs operations are stipulated by the requirements and terms specified in the customs legislation of the Customs Union.

   The duties of the customs representative do not include carrying out customs operations connected with observing the requirements and terms of the declared customs procedures, as well as other duties vested only in the parties represented by him in compliance with the customs legislation.

2. Information obtained from the represented parties and comprising state, commercial, bank and other secrets protected by the law or other confidential information must not be disclosed or used by the customs representative and his employees for their own purposes, handed over to other persons, except for the cases envisaged in the legislation of the member-states of the Customs Union.
3. The customs representative must submit reports to the customs bodies, in particular with the use of information technologies, in compliance with the legislation of the member-states of the Customs Union.

4. The duties of the customs representative to the customs bodies may not be restricted by the contract with the represented party.

5. The duties are the same for all customs representatives. It is prohibited to grant exclusive rights and other advantages of an individual nature to individual customs representatives.

6. A customs representative is obliged to notify the customs authority that has included a legal entity in a register of customs representatives of changes in the data declared by it when including in the register of customs representatives within five working days as from date when such data are changed.

**Article 17. Liability of the Customs Representative**

The customs representative shall be held liable for failure to observe the customs legislation of the Customs Union in compliance with the legislation of the member-states of the Customs Union.

**Article 18. Customs Carrier**

1. Customs carrier - legal entity of the member-state of the Customs Union meeting the requirements specified in Article 19 of the present Code.

   The legal entity is recognised as a customs carrier after inclusion in the register of customs carriers.

   The procedure for inclusion in the register of customs carriers and exclusion from this register is specified in the legislation of the member-states of the Customs Union.

2. The customs carrier shall provide for the transportation of goods under customs control over the customs territory of the Customs Union in compliance with the legislation of the Customs Union.

3. Customs authorities in the procedure established by the legislation of member states of the customs union shall keep registers of persons that are recognized as customs carriers and shall ensure their publication on a periodical basis at least once a quarter, in particular with the use of information technologies.

   The Commission of the Customs Union on the basis of the registers kept by the customs authorities shall compile a general register of customs carriers and shall ensure its publication at least once a quarter on the official Internet site of the Commission of the Customs Union.

   The form of the joint register of customs carriers and its keeping procedure is specified in the decision of the Commission of the Customs Union.

4. The status of customs carriers is confirmed with a document drawn up whose form and procedure for application shall be established in the decision of the Commission of the Customs Union.

   The document mentioned in Part 1 of the present Item is issued by the customs body of the member-state of the Customs Union having included the legal entity in the register of customs carriers.

**Article 19. Terms of Inclusion in the Register of Customs Carriers**

The terms of inclusion of the legal entity in the register of customs carriers shall be:

1) carrying out activities of transportation of cargo by this person for at least two years as of the day of applying to the customs body;

2) provision of customs duties, taxes for the amount equivalent to at least two hundred thousand euros at the currency exchange rate specified in compliance with the legislation of the
member-state of the Customs Union as of the day of transfer of such security;

3) presence of an authorisation document for activities of cargo transportation, if such type of activities requires the presence of the mentioned documents in compliance with the legislation of the member-state of the Customs Union;

4) availability in possession, economic management, operative control, lease of transport vehicles used for transportation of goods, including transport vehicles suitable for transportation of goods under the customs seals;

5) absence as of the day of applying to the customs body of unfulfilled obligations in customs payments, penalties;

6) absence of facts of being called to account for administrative liability within one year to the day of applying to the customs body for the violations in the customs sphere specified in the legislation of the member-states of the Customs Union;

7) compliance with other requirements and observance of other terms specified in the customs legislation of the Customs Union and/or legislation of the member-states of the Customs Union.

Article 20. Grounds of Exclusion from the Register of Customs Carriers

The grounds of exclusion of the legal entity from the register of customs carriers shall include:

1) failure to observe the terms of inclusion in the register of customs carriers specified in Subitems 2-4 and 7 of Article 19 of the present Code;

2) failure on the part of the carrier to observe the duties specified in Subitems 1-3 of Article 21 of the present Code;

3) an application of a customs carrier for exclusion thereof from the register of customs carriers;

4) liquidation of a legal entity in compliance with the legislation of member states of the customs union;

5) re-organisation of a legal entity, except as established by the legislation of member states of the customs union.

Article 21. Duties of the Customs Carrier

The customs carrier shall be obliged to:

1) observe the terms and fulfil the requirements specified in the present Code while transporting goods in compliance with the customs transit customs procedure;

2) keep records of goods transported in compliance with the customs transit customs procedure and submit to the customs bodies reports of transportation of such goods, including the ones using information technologies, in compliance with the legislation of the member-states of the Customs Union;

3) fulfil the duty to pay customs duties and taxes in cases envisaged in Articles 227 and 228 of the present Code;

4) not to disclose, not to use for own purposes and not to hand over to other parties, except for the cases envisaged in the legislation of the member-states of the Customs Union, information received from the consignor of goods, consignee or the forwarding agent and comprising the state, commercial, bank and other secret protected by law or other confidential information;

5) inform the customs body having included the legal entity in the register of customs carriers of the changes of information declared when included in the register of customs carriers within five working days from the day when such changes occur.

Article 22. Liability of the Customs Carrier
The customs carrier shall be held liable in compliance with Article 224 of the present Code for the failure to fulfil his duties when transporting goods in compliance with the customs transit customs procedure.

**Article 23. Owner of the Temporary Storage Warehouse**

1. **Owner of the temporary storage warehouse** - legal entity of the member-state of the Customs Union meeting the requirements specified in Article 24 of the present Code.

   The legal entity is recognised to be the owner of the temporary storage warehouse after inclusion in the register of owners of temporary storage warehouses.

   The procedure of inclusion in the register of owners of temporary storage warehouses and exclusion from this register is specified in the legislation of the member-states of the Customs Union.

   The legislation of member states of the customs union may establish the cases of and procedure for suspension and resumption of activities in the capacity of owners of temporary storage warehouses of the legal entities included in a register of owners of temporary storage warehouses.

2. The owner of the temporary storage warehouse provides for the storage of goods available under customs control in cases of and subject to conditions specified in the customs legislation of the Customs Union.

3. Customs authorities in the procedure established by the legislation of member states of the customs union shall keep registers of persons recognized as owners of temporary storage warehouses and shall ensure their publication at least once a quarter, in particular with the use of information technologies.

   The Commission of the Customs Union on the basis of the registers kept by customs authorities shall compile a general register of owners of temporary storage warehouses and shall ensure its publication on a regular basis at least once a quarter on the official Internet site of the Commission of the Customs Union.

**Article 24. Terms of Inclusion in the Register of Owners of Temporary Storage Warehouses**

1. The terms of inclusion of the legal entity in the register of owners of temporary storage warehouses shall be:

   1) availability in possession, economic management, operative control or lease of rooms and/or open sites intended for use as a temporary storage warehouse and meeting the requirements specified in the legislation of the member-states of the Customs Union;

   2) presence of the contract of insurance of the risk of civil liabilities that may arise because of the damage to the goods of other parties in storage or violation of other terms of the contracts of storage with other parties. The insured amount is specified in the legislation of the member-states of the Customs Union;

   3) absence as of the day of applying to the customs body of unfulfilled obligations in customs payments, penalties;

   4) absence of facts of being called to account within one year to the day of applying to the customs body for administrative liability for violations in the customs sphere specified in the legislation of the member-states of the Customs Union;

   5) compliance with other requirements and observance of other terms specified in the customs legislation of the Customs Unions and/or legislation of member-states of the Customs Union.

2. If the possession of rooms and/or open sites is based on the lease contract, such contract must be concluded for at least one year as of the day of submission of the application for inclusion in the register of owners of temporary storage warehouses.
**Article 25.** Grounds for Exclusion from a Register of Owners of Temporary Storage Warehouses

As grounds for exclusion of a legal entity from a register of owners of temporary storage warehouses shall be deemed the following:

1) failure to adhere to the conditions of inclusion in a register of owners of temporary storage warehouses established by Subitems 1), 2) and 5) of Item 1 of Article 24 of this Code;

2) failure of the owner of a temporary storage warehouse to discharge the duties provided for by Subitems 1) - 5), 7) and 8) of Article 26 of this Code;

3) application of the owner of a temporary storage warehouse for exclusion thereof from a register of owners of temporary storage warehouses;

4) liquidation of a legal entity in compliance with the legislation of member states of the customs union;

5) re-organisation of a legal entity, except as established by the legislation of member states of the customs union.

**Article 26.** Duties of the Owner of the Temporary Storage Warehouse

The owner of the temporary storage warehouse shall be obliged to:

1) observe the terms and fulfil the requirements specified in the present Code in the course of temporary storage of goods;

2) provide for the preservation of goods available in the temporary storage warehouses;

3) keep records of the stored goods and submit to the customs bodies reports of them, including ones using information technologies, in compliance with the legislation of the member-states of the Customs Union;

4) not to let in outsiders not being the workers of temporary storage warehouses and not authorised to handle goods to the stores goods without a persimmon of the customs bodies;

5) fulfil the demands of the customs bodies providing access to an official of the customs bodies to the stored goods;

6) in case of termination of the work of the temporary storage warehouse, notify the parties having placed the goods in the temporary storage warehouse of the decision of termination of the functioning of this warehouse within three working days following the day of adoption of such decision;

7) execute the duty to pay customs duties and taxes in cases envisaged in Article 172 of the present Code;

8) inform the customs body having included the legal entity in the register of owners of temporary storage warehouses of the changes of information declared when included in the register of owners of temporary storage warehouses within five working days from the day when such changes occur.

**Article 27.** Liability of the Owner of the Temporary Storage Warehouse

The owner of the temporary storage warehouse shall be held liable in compliance with the legislation of the member-states of the Customs Union for the failure to fulfil his duties in the course of the temporary storage of goods.

**Article 28.** Owner of the Customs Warehouse

1. **Owner of the customs warehouse** - legal entity of the member-state of the Customs Union meeting the requirements specified in Article 29 of the present Code.

The legal entity is recognised to be the owner of the customs warehouse after inclusion in the register of owners of customs warehouses.

The procedure of inclusion in the register of owners of customs warehouses and
exclusion from this register are specified in the legislation of the member-states of the Customs Union.

The legislation of member states of the customs union may establish the cases of and procedure for suspension and resumption of the activities in the capacity of owners of customs warehouses of the legal entities included in a register of owners of customs warehouses.

2. The owner of the customs warehouse shall provide for the storage of goods under customs control in the cases of and subject to conditions specified in the present Code.

3. Relations of the owner of the customs warehouse with declaring parties or other concerned parties shall be built on a contractual basis.

4. Customs authorities, in the procedure established by the legislation of member-states of the Customs Union, shall keep registers of customs warehouses' owners and shall ensure their publication on a periodical basis at least once a quarter, in particular with the use of information technologies.

The Commission of the Customs Union on the basis of the registers kept by customs authorities shall compile a general register of customs warehouses' owners and shall ensure its publication on a periodical basis at least once a quarter on the official Internet site of the Commission of the Customs Union.

Article 29. Terms of Inclusion in the Register of Owners of Customs Warehouses

1. The terms of inclusion of a legal entity in the register of owners of customs warehouses shall be:

1) presence in possession, economic management, operative control or lease of rooms and/or open sites intended for use as the customs warehouse and meeting the requirements specified in the legislation of the member-sates of the Customs Union;

2) presence of the contract of insurance of the risk of civil liabilities that may arise because of damage to the goods of other parties in storage or violation of other terms of contracts of storage with other parties. The insured amount is specified in the legislation of the member-states of the Customs Union;

3) absence as of the day of applying to the customs body of unfulfilled obligations in customs payments, penalties;

4) absence of facts of being called to account within one year to the day of applying to the customs body for administrative liability for violation in the customs sphere specified in the legislation of the member-states of the Customs Union;

5) compliance with other requirements and observance of other terms specified in the customs legislation of the Customs Union and/or legislation of the member-states of the Customs Union.

2. If the possession of the rooms and/or open sites is based on a lease contract, such contract must be concluded for at least one year as of the day of submission of the application for inclusion in the register of owners of customs warehouses, if otherwise is not specified in the legislation of the member-states of the Customs Union.

Article 30. Grounds for Exclusion from a Register of Customs Houses' Owners

As grounds for exclusion of a legal entity from a register of customs houses’ owners shall be deemed the following:

1) failure to adhere to the conditions of inclusion in a register of customs warehouses’ owners established by Subitems 1), 2) and 5) of Item 1 of Article 29 of this Code;

2) failure of the owner of a customs warehouse's owner to discharge the duties provided for by Subitems 1) - 6), 8) and 9) of Article 31 of this Code;

3) application of the owner of a customs warehouse's for exclusion thereof from a register of owners of customs warehouses;
4) liquidation of a legal entity in compliance with the legislation of member states of the customs union;
5) re-organisation of a legal entity, except as established by the legislation of member states of the customs union.

**Article 31. Duties of the Owner of the Customs Warehouse**

The owner of the customs warehouse shall be obliged to:
1) provide for the preservation of goods available in the customs warehouse;
2) observe the terms and requirements specified in the present Code for the storage of goods in the customs warehouse;
3) provide for the opportunities to carry out customs control;
4) keep records of goods available in the customs warehouse and submit reports of such goods to the customs bodies, in particular with the use of information technologies, in compliance with the legislation of member states of the customs union;
5) not to let in outsiders not being customs warehouse employees and not authorised to handle the goods to the stored goods without permission of the customs bodies;
6) fulfil the demands of the customs bodies providing access for officials of the customs bodies to the stored goods;
7) in the case of termination of work of the customs warehouse, notify the parties having placed the goods in the warehouse within three working days from the day following the day of adoption of the decision on the termination of the functioning of this warehouse of such decision;
8) in the case of the loss of goods, except for the one having occurred because of the destruction in an accident or force majeure, or handing out of goods without the permission of the customs body, pay the import customs duties, taxes, if the duty to pay customs duties, taxes emerges in compliance with the present Code;
9) inform the customs body having included the legal entity in the register of owners of customs warehouses of the change of information declared when included in the register of owners of customs warehouses within five working days from the day when such changes occur.

**Article 32. Liability of the Owner of the Customs Warehouse**

The owner of the customs warehouse shall be held liable in compliance with the legislation of the member-states of the Customs Union for the failure to fulfil his duties in the course of storage of goods at the customs warehouse.

**Article 33. Owner of the Duty-Free Shop**

1. **Owner of the duty-free shop** - legal entity of the member-state of the Customs Union meeting the requirements specified in Article 34 of the present Code.

The legal entity is recognised to be the owner of the duty-free shop after inclusion in the register of owners of duty-free shops.

The procedure for inclusion in the register of owners of duty-free shops and exclusion from this register is specified in the legislation of the member-states of the Customs Union.

The legislation of member states of the customs union may establish the cases of and procedure for suspension and resumption of the activities in the capacity of owners of duty-free shops of the legal entities included in a register of duty-free shops’ owners.

2. The owner of the duty-free shop shall provide for the storage and retail trade of the goods placed under the customs procedure of duty-free trade for natural persons leaving the customs territory of the Customs Union, as well as to foreign diplomatic missions, representative offices of international organisations which are equated to them, to consular offices or
diplomatic agents, consular officials and their family members residing together with them.

3. Customs authorities in the procedure established by the legislation of member states of the customs union shall keep registers of duty-free shops’ owners and shall ensure their publication on a periodical basis at least once a quarter, in particular with the use of information technologies.

Article 34. Terms of Inclusion in the Register of Owners of Duty-Free Shops
The terms of inclusion of a legal entity in the register of owners of duty-free shops shall be:
1) presence in possession, economic management, operative control or lease of rooms suitable for use as a duty-free shop and meeting the requirements specified in the legislation of the member-states of the Customs Union;
2) presence of registration or authorisation documents for retail trade, if the duty to obtain them is envisaged in the legislation of the member-states of the Customs Union;
3) absence as of the day of applying to the customs body of unfulfilled obligations in customs payments, penalties;
4) absence of facts of being called to account within one year to the day of applying to the customs body for administrative liability for the violations in the customs sphere specified in the legislation of the member-states of the Customs Union;
5) compliance with other requirements and observance of other terms specified in the customs legislation of the Customs Union and/or legislation of the member-states of the Customs Union.

Article 35. Grounds for Exclusion from a Register of Duty-Free Shops’ Owners
As grounds for exclusion of a legal entity from a register of duty-free shops’ owners shall be deemed the following:
1) failure to adhere to the conditions of inclusion in a register of owners of duty-free shops’ owners established by Subitems 1), 2) and 5) of Item 1 of Article 34 of this Code;
2) failure of the owner of a duty-free shop to discharge the duties provided for by Article 36 of this Code;
3) application of the owner of a duty-free shop for exclusion thereof from a register of owners of duty-free shops;
4) liquidation of a legal entity in compliance with the legislation of member states of the customs union;
5) re-organisation of a legal entity, except as established by the legislation of member states of the customs union.

Article 36. Duties of the Owner of the Duty-Free Shop
The owners of the duty-free shop shall be obliged to:
1) provide for the preservation of goods placed under the duty-free customs procedure and not sold as specified in the present chapter;
2) observe the terms and requirements specified in the present Code;
3) provide for the opportunity to carry out customs control;
4) keep records of the goods received in the duty-free shop and their sale in this shop, as well as submit to the customs bodies reports of such goods, in particular with the use of information technologies, in compliance with the legislation of the member-states of the Customs Union;
5) pay customs duties, taxes, if the duty to pay customs duties, taxes emerges in compliance with Article 306 of the present Code;
6) inform the customs body having included the legal entity in the register of owners of
duty-free shops of the changes of information declared by him when included in the register of
owners of duty-free shops within five working days from the day when such changes occur.

**Article 37. Liability of the Owner of the Duty-Free Shop**

The owner of the duty-free shop shall be held liable in compliance with the legislation of
the member-states of the Customs Union for the failure to observe the requirements of storage
and sale of goods in duty-free shops, as well as the requirements of the customs procedure of
duty-free trade.

**Article 38. Authorised Economic Operator**

1. Authorised economic operator - legal entity meeting the requirements specified in
Article 39 of the present Code that may enjoy special simplifications envisaged in Article 41 of
the present Code.

2. The status of the authorised economic operator is assigned to the legal entity by the
customs bodies by issuance of the certificate of inclusion in the register of authorised economic
operators and is recognised on the territory of the state whose customs body has assigned this
status.

The status of the authorised economic operator is assigned to the legal entity created in
compliance with the legislation of the member-state of the Customs Union on whose territory
this status is assigned to this entity.

The form and procedure for issuance of the certificate of inclusion in the register of
authorised economic operators, suspension and revocation of this certificate shall be specified
in the legislation of the member-states of the Customs Union.

3. The authorised economic operator shall be obliged to inform the customs body having
issued the certificate proving the inclusion in the register of authorised economic operators of
the changes of information declared by him for issuance of the certificate of the inclusion in the
register of authorised economic operators within 5 (five) working days from the day when such
changes occur.

**Article 39. Terms of Assigning the Status of Authorised Economic Operator**

The terms for the legal entity to obtain the status of the authorised economic operator
shall include:

1) provision customs payments, taxes for the amount equivalent to one million euros at
the currency exchange rate in compliance with the legislation of the member-state of the
Customs Union as of the day of transfer of such security, except as established by Paragraph
Two of this subitem;

Persons exercising the activities involved in the commodities’ production and/or exporting
commodities for which export customs duties are not applied, if they conform to the criteria
defined by a decision of the Commission of the Customs Union, shall provide a security of
paying customs duties and taxes to the amount which is equivalent to one hundred and fifty
thousand euros at the foreign currency exchange rate fixed in compliance with the legislation of
a member state of the customs union, as of the date of such security’s provision;

2) carrying out foreign trade activities within the period of time specified in the legislation
of the member-states of the Customs Union, but for at least one year to the day of applying to
the customs body;

3) absence as of the day of applying to the customs body of unfulfilled obligations in
customs payments, interest, penalties;

4) absence as of the day of applying to the customs body of debts (arrears) in
compliance with the legislation on taxes and fees (tax legislation) of the member-states of the
Customs Union;
5) absence of facts of being called to account within one year to the day of applying to the customs body for administrative liability for violations in the customs sphere specified in the legislation of the member-states of the Customs Union;

6) availability of the goods' registration system enabling to compare the data supplied by customs authorities, when making customs operations, with the data on making economic operations in compliance with the requirements defined by the legislation of member states of the customs union;

7) compliance with other requirements and observance of other terms specified in the customs legislation of the Customs Unions and/or legislation of the member-states of the Customs Union.

Article 40. Register of Authorised Economic Operators
Customs bodies shall keep the register of authorised economic operators and shall provide for its publication according to the procedure and in the form specified in the legislation of the member-states of the Customs Union.

Article 41. Special Simplifications Granted to the Authorised Economic Operator
1. The authorised economic operator may enjoy the following special simplifications:
   1) temporary storage of goods in the rooms, on open sites and other territories of the authorised economic operator;
   2) release of goods before submission of the customs declaration in compliance with Article 197 of the present Code;
   3) carrying out customs operations of release of goods in the rooms, on the open sites and other territories of the authorised economic operator;
   4) other special simplifications envisaged in the customs legislation of the Customs Union.

2. Special simplifications envisaged in the present Article shall apply only if the authorised economic operator may act as a declaring party for the goods expected to be covered by such special simplifications.

3. The list of goods not permitted for application of the special simplifications envisaged in the present Article is specified in the decision of the Commission of the Customs Union.

Article 42. Submission of Preliminary Information to the Customs Bodies
1. Authorised economic operators, carriers, including the customs carriers, customs representatives and other concerned parties may submit to the customs bodies preliminary information in electronic form on the goods suggested for moving across the customs border, international transport vehicles moving such goods, time and place of arrival of goods to the customs territory of the Customs Union or departure from such territory, passengers arriving to the customs territory of the Customs Union or departing from such territory.

2. Customs bodies shall provide for the exchange of preliminary information with the customs bodies (services) of foreign states in compliance with international treaties of the member-states of the Customs Union or one of the member-states of the Customs Union with these states.

3. The cases of obligatory submission of the preliminary information to the customs bodies, the volume, procedure for its submission and use for the customs purposes are specified in compliance with the international treaty of the member-states of the Customs Union, unless otherwise provided for by this Code.
Chapter 4. Information Systems and Information Technologies

**Article 43.** Information Systems, Information Technologies and Means of Their Support Used by the Customs Bodies

1. Customs operations may be carried out while using information systems and information technologies, including those based on electronic methods of data transfer, as well as the means of their support.

2. Information systems and information technologies are introduced taking into account appropriate international standards and ensuring information security requirements specified in the legislation of the member-states of the Customs Union.

3. Customs bodies use information systems, information technologies and means of their support developed, produced or purchased by the customs bodies in compliance with the legislation and/or international treaties of the member-states of the Customs Union.

4. The terms and procedure for use for the customs purposes of information systems, information technologies, means of their support and the software means of protection of information, as well as the requirements to them in the course of information interaction based on electronic methods of exchange of information, shall be specified in the customs legislation of the Customs Union and the legislation of the member-states of the Customs Union.

5. Integrated information systems and information technologies are created on the customs territory of the Customs Union to provide for the interaction of the customs bodies.

**Article 44.** Information Resources of Customs Bodies

1. Information resources of customs bodies formed on the basis of documents and information submitted for customs operations, as well as the documents necessary for them, are of restricted access nature. The procedure for generation of information resources and providing access to them is specified in the legislation of the member-states of the Customs Union.

   Information resources of the customs bodies imply an organised multitude of documented information, including the databases created, processed and accumulated in information systems of customs bodies.

   Information resources of customs bodies pertaining to the customs legislation of the Customs Union are open and available to the public.

   The commonly available information resources are placed on the sites of customs bodies and the Commission of the Customs Union.

2. The procedure for obtaining information available in the information resources of restricted access supervised by the customs bodies is specified by the legislation of the member-states of the Customs Union.

**Article 45.** Protection of Information and the Rights of Subjects Involved in Information Processes and Information Sphere

1. Protection of information and the rights of subjects involved in information processes and information sphere is ensured in accordance with the procedure specified in the legislation of the member-states of the Customs Union.

2. The level of protection of information provided by the programmed technical means of protection of information must correspond to the category of information. Correspondence of the level of protection of information to the certain category is ensured by the customs bodies in charge of the information resources.

**Article 46.** Information Exchange of Customs Bodies

Exchange of information between customs bodies is arranged in compliance with international treaties of the member-states of the Customs Union.
Customs bodies shall participate in the international information exchange with the customs bodies of foreign states, as well as international and other organisations, according to the procedure and subject to the conditions specified in the legislation of the member-states of the Customs Union.

**Chapter 5. Customs Statistics**

**Article 47.** Customs Statistics of Commodity Foreign Trade

1. To analyse the condition, dynamics and trends of development of commodity foreign trade, customs bodies collect and process information on the goods moved across the customs border to generate the data of customs statistics of commodity foreign trade.

2. Customs bodies keep customs statistics of commodity foreign trade in compliance with the methodology endorsed by the decision of the Commission of the Customs Union.

3. Customs bodies provide the data of customs statistics of commodity foreign trade to:
   - the Government, state bodies and other organisations of the member-state of the Customs Union according to the procedure specified in the legislation of the member-state of the Customs Union whose customs bodies provide such information;
   - international organisations according to the procedure specified in the international treaties of the member-state of the Customs Union whose customs bodies provide such information.

4. The Commission of the Customs Union shall provide information of the customs statistics of the commodity foreign trade of the Customs Union to the state bodies of the member-states of the Customs Union and international organisations in compliance with international treaties.

5. The Commission of the Customs Union shall publish information of the customs statistics of the commodity foreign trade of the Customs Union according to the procedure and within time limits specified in the decisions of the Commission of the Customs Union.

6. Customs bodies may provide information of the customs statistics of commodity foreign trade that does not contain state, commercial, bank and other secrets protected by the law or other confidential information to the concerned organisations of the member-state of the Customs Union, except for the state bodies, according to the procedure and subject to conditions specified in the legislation of the member-state of the Customs Union whose customs bodies provide such information.

**Article 48.** Special Customs Statistics

1. Special customs statistics are maintained according to the procedure specified in the legislation of the member-states of the Customs Union to ensure the solving of tasks vested in the customs bodies.

2. Information of the special customs statistics is used by the customs bodies exclusively for customs purposes.

**Article 49.** Documents and Information Used for Statistical Purposes

1. For statistical purposes, one uses the documents and information submitted by parties in compliance with the customs legislation of the Customs Union and the legislation of the member-states of the Customs Union.

2. Information used for statistical purposes is covered by provisions of Article 8 of the
Chapter 6. Combined Commodity Nomenclature of Foreign Economic Activity of the Customs Union. Classification of Goods

Article 50. Combined Commodity Nomenclature of Foreign Economic Activity of the Customs Union

The Combined Commodity Nomenclature of Foreign Economic Activity of the Customs Union (hereinafter, Commodity Nomenclature of Foreign Economic Activity) is used for the measures of customs tariff and non-traffic regulation of foreign trade and other types of foreign economic activities, the keeping of the customs statistics.

Article 51. The Keeping of the Commodity Nomenclature of Foreign Economic Activity

1. The Commodity Nomenclature of Foreign Economic Activity is based on the Harmonized Commodity Description and Coding System of the World Customs Organisation and the Combined Commodity Nomenclature of Foreign Economic Activity of the Commonwealth of Independent States.

2. The Commodity Nomenclature of Foreign Economic Activity is endorsed by the Commission of the Customs Union.

3. Decisions on the amendments to the Commodity Nomenclature of Foreign Economic Activity shall be adopted by the Commission of the Customs Union on the basis of proposals of the customs bodies according to the available procedure.

The Commodity Nomenclature of Foreign Economic Activity and the decisions on the amendments introduced to it shall be published by the Commission of the Customs Union.

4. The technical issues of the keeping of the Commodity Nomenclature of Foreign Economic Activity are vested in the state body of executive power of the Russian Federation in charge of the customs regulation, including:

1) monitoring of changes of the international basis of the Commodity Nomenclature of Foreign Economic Activity, as well as explanations and decision on the interpretation of this basis;

2) submission of proposals to the Commission of the Customs Union to bring the Commodity Nomenclature of Foreign Economic Activity in compliance with its international basis;

3) drawing up and sending to the Commission of the Customs Union of the tables of correspondence of the Codes of the Commodity Nomenclature of Foreign Economic Activity at the level of commodity headings, subheadings when switching over to the subsequent version of its international basis;

4) preparation for publication and the sending of the Commodity Nomenclature of Foreign Economic Activity and explanations to it to the Commission of the Customs Union;

5) implementation of other functions necessary for the technical issues of keeping of the Commodity Nomenclature of Foreign Economic Activity.

Article 52. Classification of Goods

1. The goods, when being declared for customs purposes, must be classified according to the Commodity Nomenclature of Foreign Economic Activities.

2. The checking of the correctness of classification of goods is vested in the customs bodies.

3. When revealing an incorrect classification of goods, the customs body shall classify the goods independently and draw up a decision on the classification of the goods according to
the form specified in the legislation of the member-states of the Customs Union.

Decisions of the customs bodies on the classification of goods may be appealed against in compliance with Article 9 of the present Code.

4. The codes of goods according to the Commodity Nomenclature of Foreign Economic Activity mentioned in commercial, transportation (shipment) and/or other documents, except for the cases mentioned in Item 4 of Article 180 of the present Code, as well as the statements, certificates, acts of expert evaluation issued by expert institutions, are not obligatory for commodities’ classification.

5. Customs bodies shall adopt preliminary decisions on the classification of goods in compliance with the present Chapter.

6. Customs bodies specified in the legislation of the member-states of the Customs Union may adopt decisions and provide explanations on the classification of individual types of goods while providing for their publication.

Such decisions or explanations are obligatory in the cases of declaring of goods on the territory of the member-state of the Customs Union whose customs body adopts them.

7. To provide for a uniform interpretation of the Commodity Nomenclature of Foreign Economic Activity on the basis of customs authorities’ proposals, the Commission of the Customs Union shall adopt and publish decisions and explanations on the classification of individual types of goods.

The procedure for submission of proposals on the classification of individual types of goods, their processing and coordination of draft decisions and explanations on the classification of individual types of goods with the customs bodies of the member-states of the Customs Union shall be specified in the decision of the Commission of the Customs Union.

After adoption of decisions and explanations on the classification of individual types of goods by the Commission of the Customs Union, decisions and explanations adopted by the customs bodies in compliance with Item 6 of the present Article for the same types of goods must be revoked or amended.

Article 53. Procedure for Adoption of the Preliminary Decision

1. The procedure for adoption of the preliminary decision on the classification of goods according to the Commodity Nomenclature of Foreign Economic Activity is specified in the present Article, Articles 54-57 of the present Code, and where these Articles do not provide it, the legislation of the member-states of the Customs Union.

See Administrative Rules for the Federal Customs Service and the Customs Bodies Designated by It to Provide the State Service of Taking Preliminary Decisions on Classification of Goods According to the Commodity Classification for Foreign Economic Activities of the Customs Union approved by Order of the Federal Customs Service No. 1957 of October 25, 2010

2. The preliminary decision on the classification of goods according to the Commodity Nomenclature of Foreign Economic Activity is adopted by the customs bodies specified in compliance with the legislation of the member-states of the Customs Union.

3. The preliminary decision is adopted by the customs body of the member-state of the Customs Union that releases the goods. The preliminary decision is obligatory in cases of declaring goods on the territory of the member-state of the Customs Union whose customs body has adopted the preliminary decision.

4. The preliminary decision is adopted for each item of goods, including the mark, model, article and modification.

5. The form of the preliminary decision is specified in a decision of the Commission of the
Customs Union.

6. If the applicant loses the preliminary decision, the Customs Union issues a copy of the preliminary decision earlier received by the applicant.

7. Customs bodies shall provide for information exchange pertaining to the adoption of preliminary decisions in compliance with Article 124 of the present Code.

**Article 54.** Application Requesting a Preliminary Decision

1. The preliminary decision is adopted by the customs body pursuant to the application of the party (hereinafter in the present Chapter, the applicant) submitted in writing or in the form of an electronic document.

2. The application requesting a preliminary decision on the classification of goods must contain a full commercial name, corporate name, main technical, commercial characteristics of goods and other information permitting to classify the goods unambiguously. If necessary, one submits photographs, drawings, blueprints, certificates of items, samples and prototypes of goods and other documents for adoption of this preliminary decision.

3. If the information submitted by the applicant is not sufficient for adoption of the preliminary decision, the customs body shall notify the applicant of the need to submit additional information within 30 (thirty) calendar days from the day of submission to the customs body of the application requesting the preliminary decision, if the legislation of member states of the customs union does not fix a shorter time period. The additional information must be submitted within 60 (sixty) calendar days from the day of the written notification of the applicant. If the information is not presented within specified time limits, the application requesting the preliminary decision is rejected.

**Article 55.** Deadlines for Adoption and the Period of Effect of the Preliminary Decision

1. The preliminary decision shall be adopted within 90 (ninety) calendar days from the day of registration in the customs body of the application requesting the preliminary decision, if the legislation of the member-states of the Customs Union does not specify a shorter time limit.

   In case of the need to submit additional information in compliance with Item 3 of Article 54 of the present Code, the deadline mentioned in Part 1 of the present Item is suspended and renewed from the day when the customs body receives the last document containing the requested information.

2. The preliminary decision stays in effect for three years from the day of its adoption, if it is not amended, revoked or abandoned in compliance with Article 56 of the present Code.

**Article 56.** Abandoning, Amending or Revocation of the Preliminary Decision

1. The customs body may adopt a decision to abandon, amend or revoke the preliminary decision adopted by it or a subordinate customs body.

   The decision abandoning, amending or revoking the preliminary decision is sent to the applicant no later than the day following the day of adoption of the decision abandoning, amending or revoking the preliminary decision.

2. The decision to abandon the preliminary decision is adopted if the customs body finds that the applicant requesting the preliminary decision submitted faked documents, incorrect and/or incomplete information.

   Decision abandoning the preliminary decision is entered into force from the day of adoption of such preliminary decision.

3. Amendments to the preliminary decision are introduced in cases of:

   mistakes in the adopted preliminary decision revealed by the customs body or the applicant;

   adoption of decisions or explanations on the classification of individual types of goods in
compliance with Item 6 of Article 52 of the present Code by the customs bodies.

Decision of the customs body amending the preliminary decision is entered into force within the time limit specified in the decision amending the preliminary decision.

4. The preliminary decision is revoked in the cases of:
   - introduction of amendments to the Commodity Nomenclature of Foreign Economic Activity affecting the classification of goods covered by the preliminary decision;
   - adoption by the World Customs Organisation of decisions on the classification of goods used by the member-states of the Customs Union;
   - adoption by the Commission of the Customs Union of Decisions and explanations on the classification of individual types of goods.

   Decision revoking the preliminary decision is adopted by the customs body within 30 (thirty) calendar days after the decisions and explanations of the Commission of the Customs Union are published and is entered into force simultaneously with such decisions.

5. A decision abandoning, amending or revoking the preliminary decision is conveyed to the customs bodies no later than the day following the day of adoption of the decision abandoning, amending or revoking the preliminary decision.

Article 57. Making Preliminary Decisions Public

Preliminary decisions, except for the information comprising the state, commercial, bank or another secret protected by the law or other confidential information pertaining to the party concerned, are placed on the official site of the Commission of the Customs Union in the Internet.


1. The country of origin of goods is considered to be the one where the goods were fully manufactured or processed enough according to the criteria specified in the customs legislation of the Customs Union. In this case, the country of origin of goods may imply a group of countries or the Customs Unions of countries, or the region or part of the country, if it is necessary to isolate them for the purposes of determination of the country of origin of goods.

2. Determination of the country of origin of goods is necessary in all cases when application of measures of customs tariff and non-tariff regulation depends on the country of origin of goods.

3. The country of origin of goods is determined in compliance with international treaties of the member-states of the Customs Union regulating the rules of determination of the country of origin of goods.

   The country of origin of the commodities which originate on the territory of a member state of the customs union shall be determined in compliance with the legislation of such member state of the customs union, unless otherwise established by international treaties.

4. Customs bodies may adopt preliminary decisions on the country of origin of goods according to the procedure specified in the legislation of the member-states of the Customs Union.


1. In confirmation of the country of origin of goods, the customs body may demand documents confirming the country of origin of goods.

2. The documents confirming the country of origin of goods include the declaration of the origin of goods or the certificate of the origin of goods.
**Article 60. Declaration of the Origin of Goods**

1. The declaration of the origin of goods is an application proclaiming the country of origin of goods presented by the manufacturer, seller or consignor in view of the export of goods, provided it contains information permitting to determine the country of origin of goods. As an alternative of such declaration one may use commercial or any other documents pertaining to goods.

2. If the information on the country of origin of goods in the declaration of the origin of goods is based on criteria other than those envisaged in international treaties of the member-states of the Customs Union regulating the rules of determination of the country of origin of goods, the country of origin of goods is determined in compliance with criteria specified in these international treaties.

**Article 61. Certificate of Origin of Goods**

1. Certificate of origin of goods - document certifying unambiguously the country of origin of goods and issued by the authorised bodies or organisations of this country or the country of export, if the certificate in the country of export is issued on the basis of information received from the country of origin of goods.

   If the information on the country of origin of goods in the certificate of origin of goods is based on criteria other than those envisaged in international treaties of the member-states of the Customs Union regulating the rules of determination of the country of origin of goods, the country of origin of goods is determined in compliance with criteria specified in these international treaties.

2. When the goods are exported from the customs territory of the Customs Union, the certificate of the origin of goods is issued by the authorised bodies or organisations of the member-states of the Customs Union, if the mentioned certificate is necessary proceeding from the terms of the contract, from the national rules of the country of import of goods, or if the presence of the mentioned certificate is envisaged in international treaties.

   The authorised bodies and organisations having issued the certificate of origin of goods must keep a copy of it and other documents that served as grounds to certify the origin of goods for at least three years from the day when issued.

3. The certificate of origin of goods is submitted simultaneously with the customs declaration and other documents submitted when the goods imported to the customs territory of the Customs Union are placed under the customs procedure. In the case of the loss of the certificate, its official certified copy is accepted.

4. If the certificate of origin of goods is drawn up with violations of the requirements to its drawing up and/or filling specified in the customs legislation of the Customs Union, the customs body may adopt a decision independently to refuse the processing of such certificate as a basis for granting tariff preferences.

5. In the course of customs control, the customs body may apply to the authorised bodies or organisations of the country having issued the certificate of origin of goods, requesting to present additional documents or refining information. Such actions do not prevent the release of goods on the basis of information on the country of origin declared when the goods are placed under the customs procedure.

**Article 62. Submission of Documents Confirming the Country of Origin of Goods**

1. When the goods are imported to the customs territory of the Customs Union, the document confirming the country of origin of goods is presented if the country of origin of these goods enjoys tariff preferences on the territory of the Customs Union in compliance with the customs legislation and/or international treaties of the member-states of the Customs Union. In
In this case, the document confirming the country of origin of the goods is submitted to the customs body simultaneously with the customs declaration. In this case, the granting of tariff preferences may be stipulated by the need to present the certificate of origin of goods drawn up to a specified form in compliance with the legislation and/or international treaties of the member-sates of the Customs Union.

If there are signs that the declared information on the country of origin of goods affecting the use of the rates of customs duties, taxes and/or measures of non-tariff regulation is not true, the customs bodies may demand to present the document confirming the country of origin of goods.

2. Regardless of the provisions of Item 1 of the present Article, the document confirming the country of origin of goods is not required:
   1) if the goods imported to the customs territory of the Customs Union are declared for the customs transit customs procedure or the temporary import customs procedure with a full exemption from customs duties and taxes, except for the cases when the customs body finds that the country of origin of goods is one of which the goods are prohibited for import to the customs territory of the Customs Union or transit shipment through its territory in compliance with the customs legislation of the Customs Union or the legislation of the member-states of the Customs Union.
   2) if the goods are moved across the customs border by natural persons in compliance with Chapter 49 of the present Code;
   3) if the total customs cost of the goods moved across the customs border and sent at the same time by the same method and the same consignor to the same consignee is not greater than the amount fixed by the Commission of the Customs Union;
   4) in other cases envisaged in the customs legislation of the Customs Union.

Article 63. Additional Conditions of Placing of Goods under the Customs Procedure in the Cases of Determination of the Country of Their Origin

1. In the absence of documents confirming the country of origin of the goods, if they must be present for the purposes of tariff preferences, such goods are subject to the customs duties at the rates applied to the goods originating on the territory of the foreign state (group of foreign states) that have mutual contractual obligations permitting to grant a regime no less favourable than the one granted to other states (groups of states) (hereinafter, the most favoured nation regime), except for the case envisaged in Subitem 1 of Item 2 of the present Article.

2. In other cases of absence of documents confirming the country of origin of goods, or if there are signs that the presented documents are not drawn up appropriately and/or contain incorrect information, before the presentation of the documents confirming the country of origin of goods or the refining information:
   1) the goods are subject to customs duties at the rates applied to goods originating on the territory of the foreign state (group of foreign states) that do not have mutual contractual obligations to grant the most favoured nation regime, if the customs body finds out that the country of origin of goods is a foreign state (group of foreign states) that do not have mutual contractual obligations to grant the most favoured nation regime, or the customs duties are secured using the mentioned rates;
   2) the goods are placed under the customs procedure, provided the declaring party submits documents confirming observance of respective restrictions or pays the special, anti-dumping or compensation duty, if the customs body finds out that the country of origin is a country subject to restrictions in the cases of import. The special, anti-dumping or compensation duty is paid according to the procedure envisaged in the present Code for the payment of import customs duties;
   3) the goods are not placed under the customs procedure only if the customs body finds
out that the country of origin of goods may be a country of which the goods are prohibited for import to the customs territory of the Customs Union.

3. For the goods mentioned in Item 1 and Subitem 1 of Item 2 of the present Article, one applies (restores) the tariff preferences regime or the most favoured nation regime, if the country of origin of these goods is confirmed within one year from the day of registration of the customs declaration by the customs body. In this case, the paid amounts of import customs duties must be returned (offset) in compliance with Chapter 13 of the present Code.

Chapter 8. Customs Cost of Goods

Article 64. General Provisions on the Customs Cost

1. The customs cost of goods imported to the customs territory of the Customs Union is determined in accordance with the international treaty of the member-states of the Customs Union regulating the issues of determination of the customs cost of goods moved across the customs border. The customs cost of goods exported from the customs territory of the Customs Union is determined in compliance with the legislation of the member-state of the Customs Union with whose customs authority commodities' customs declaration is effected.

2. The customs cost of goods imported to the customs territory of the Customs Union is determined if the goods actually crossed the customs border and are placed under the customs procedure for the first time after the crossing of the customs border, except for the cases of the customs transit customs procedure. If the customs procedure is changed, the customs cost of goods is the one determined in compliance with Item 1 of this article as of the day of acceptance of the customs declaration by the customs body when they are placed under the customs procedure for the first time after the actual crossing of the customs border, if otherwise is not specified in the customs legislation of the Customs Union.

3. The customs cost of goods is determined by the declaring party or the customs representative acting in the name and on behalf of the declaring party, and, in the cases specified in the present Code, by the customs body.

4. Provisions of the present Chapter do not apply to the personal use goods moved across the customs border.

5. If when effecting commodities' customs declaration their exact customs value is not determined in connection with unavailability of the documents proving the exact data which are necessary for its estimation, it is allowed to postpone the assessment of the commodities' exact customs value. Under the circumstances, it is allowable to declare it on the basis of the documents and data which are available to the declarant and to estimate and pay customs duties and taxes on the basis of the declared customs value. The cases when the customs value is to be assessed in compliance with Part One of this item, as well as a procedure for declaring and controlling the customs value, specifics of estimation and payment of customs duties and taxes in such cases shall be established by a decision of the Commission of the Customs Union.

Article 65. Declaring of the Customs Cost of Goods

1. The customs cost of goods is declared by the declaring party as part of the customs declaring of goods in compliance Chapter 27 of the present Code and the present Chapter.

2. The customs cost of imported goods is declared by conveying information on the method of determination of the customs cost of goods, customs cost of goods, circumstances and terms of the foreign trade transaction pertinent in the case of determination of the customs cost of goods, as well as by submission of the documents confirming it.

3. Information mentioned in Item 2 of the present Article is available in the declaration of
the customs cost and is that necessary for the customs purposes.

A procedure for declaring the customs value of commodities, as well as forms of the declaration of the customs cost and its filling-in rules are specified in the decision of the Commission of the Customs Union.

The declaration of the customs cost is an integral part of the declaration for the goods.

If the declaration of the customs cost is not filled in the cases specified in the decision of the Commission of the Customs Union, information on the customs cost of imported goods is included in the declaration for the goods. If there are signs that information of the customs cost of goods conveyed in the declaration for the goods may appear incorrect or not confirmed appropriately, the customs body may put forward a motivated demand to present a declaration of the customs cost.

4. The declared customs cost of goods and information presented of its determination must be based on correct information, which is assessed in terms of quantity, and confirmed with documents.

5. The declaring party or the customs representative acting in the name and on behalf of the declaring party shall be held liable for incorrect information indicated in the declaration of the customs cost and failure to fulfill the duties envisaged in Article 188 of the present Code in compliance with the legislation of the member-states of the Customs Union.

Article 66. Control of the Customs Cost of Goods
Control of the customs cost of goods is implemented by the customs body as part of customs control both before and after the release of goods, including the use of a risk control system.

The procedure for control of the customs cost of goods is specified in the decision of the Commission of the Customs Union.

Article 67. Decision Pertaining to the Customs Cost of Goods
As a result of the control of the customs cost of goods, the customs body shall adopt a decision to accept the declared customs cost of goods or decision to correct the declared customs cost of goods in compliance with provisions of Article 68 of the present Code conveyed to the declaring party according to the procedure and in the forms specified in the decision of the Commission of the Customs Union.

Article 68. Correction of the Customs Cost of Goods
1. The decision to correct the declared customs cost of goods is adopted by the customs body in the course of customs control both before and after the release of goods, if the customs body or the declaring party finds out that the declared information of the customs cost of goods is not true, including an incorrect method of determination of the customs cost of goods or incorrect determination of the customs cost of goods. The decision to correct the declared customs cost of goods adopted by the customs body must contain a motivation and a deadline of execution.

2. If the customs body adopts a decision to correct the customs cost of goods before the release of the goods, the declaring party must adjust the incorrect information and pay the customs duties and taxes in the amount calculated while taking into account the adjusted information within time limits not greater than the deadlines of release of goods specified in Article 196 of the present Code.

If the declaring party did not adjust the incorrect information within time limits not greater than the deadline of release of goods and did not pay additional customs duties and taxes, the customs body refuses to release the goods.

3. If the customs body adopts a decision to correct the customs cost after the release of
the goods, the declaring party adjusts the incorrect information and pays the customs duties, taxes in the amount calculated while taking into account the adjusted information.

In the case of disagreement of the declaring party with this decision, correction of the declared customs cost of goods and the recalculation of the customs duties and taxes due for payment is done by the customs body.

4. The correction of the customs cost of goods and the recalculation of the customs duties, taxes due for payment before and after the release of the goods, as well as the deadlines of payment, shall be carried out according to the procedure and using the forms specified in the decision of the Commission of the Customs Union.

Article 69. Carrying out an Additional Check

1. If the customs body finds in the course of the control of the customs cost of goods before their release signs indicating that information on the customs cost of goods may be incorrect or the declared information is not confirmed appropriately, the customs body arranges an additional check in compliance with the present Code, the time limit and procedure being specified in the decision of the Commission of the Customs Union.

In this case, the customs body adopts a decision to carry out an additional check, which is conveyed to the declaring party. The decision of the customs body must have a motivation and contain a list of particular signs indicating that information on the customs cost of goods may be incorrect or the declared information is not confirmed appropriately. The procedure, deadlines and the form to convey the decision on the additional check are specified in the decision of the Commission of the Customs Union.

Before the adoption of the decision on the customs cost of goods by the customs body as a result of the additional check, the control of the customs cost of goods is considered to be incomplete.

2. If the additional check cannot be carried out within the deadlines specified in Article 196 of the present Code for the release of goods, the decision on the additional check may not serve as grounds to refuse to release the goods. Commodities shall be released on condition of providing by a declarant of the security of paying customs duties and taxes determined by a customs authority in compliance with Article 88 of this Code.

3. To carry out an additional check of the declared information on the customs cost of goods, the customs body may request from the declaring party additional documents and information and specify the deadline for their submission, which must be enough for this but not greater than the deadline specified in Article 170 of the present Code.

The declaring party must submit additional documents and information requested by the customs body or present in writing an explanation of the reasons why they cannot be presented.

The declaring party may prove the legality of use of the method of determination of the customs cost of goods selected by him and the correctness of the documents and information presented by him.

4. If the declaring party fails to present documents and information requested by the customs body and/or explanations of the reason why they cannot be presented, or such documents and information do not eliminate the reasons of the additional check mentioned in Item 1 of the present Article, the customs body as a result of the additional check adopts a decision to correct the declared customs cost of the goods on the basis of information available at their disposal and meeting the requirements of the international treaty of the member-states of the Customs Union regulating the issues of determination of the customs cost of goods moved across the customs border of the Customs Union.

5. If as a result of the additional check the customs body adopts a decision to accept the customs cost of goods declared by the declaring party, the secured amount is returned (offset) in compliance with Article 90 of the present Code.
Section 2. Customs Payments

Chapter 9. General Provisions on the Customs Payments

Article 70. Customs Payments
1. Customs payment shall include:
   1) import customs duty;
   2) export customs duty;
   3) value-added tax collected upon the import of goods to the customs territory of the Customs Union;
   4) excise duty tax(s) collected upon the import of goods to the customs territory of the Customs Union;
   5) customs fees.
2. Special, anti-dumping and compensation duties are introduced in compliance with international treaties of the member-states of the Customs Union and/or the legislation of member states of the Customs Union and are collected according to the procedure envisaged in the present Code for collection of the import customs duty, unless otherwise established by this Code.
3. In respect of the commodities intended for personal use, this section shall be applied subject to the specifics established by Chapter 49 of this Code and the international treaty made by member states of the Customs Union.

Article 71. Types of Rates of Customs Duties
The rates of customs duties are divided into the following types:
1) ad valorem ones - specified in percent of the customs cost of the pertinent goods;
2) specific - specified depending on the physical characteristics in kind (quantity, weight, volume or other characteristics);
3) combined - combining the types mentioned in Subitems 1 and 2 of the present Article.

Article 72. Customs Fees
1. Customs fees are obligatory payments collected by the customs bodies for the actions committed by them pertaining to the release of goods, customs escort, as well as for other actions specified in the present Code and/or legislation of the member-states of the Customs Union.
2. The types and rates of customs fees are specified in the legislation of the member-states of the Customs Union.
3. The amount of customs fees may not be greater than approximate expenses of the customs bodies for committed actions requiring the customs fee.
4. The payers of the customs fees, the deadlines of payment of the customs fee, the procedure for their calculation, transfer, return (offsetting) and collection, as well as the cases when the customs fees are not collected, are specified in the present Code and/or legislation of the member-states of the Customs Union.

Article 73. Advance Payments
1. As advance payments shall be recognised the monetary assets (money) entered to cover forthcoming export customs duties, taxes, customs fees and not identified by a payer from the point of specific kinds and sums of export customs duties, taxes, customs fees in respect of specific commodities, if such payments are provided for by the legislation of member states of
the Customs Union.

2. Advance payments are transferred in the currency of the member-state of the Customs Union on whose territory these amounts are expected to be used as customs payments.

3. Monetary resources (money) transferred as advance payments are the property of the party having transferred the advance payments and may not be regarded as customs payments or as security of customs payments until the party issues an order to this customs body or the customs body collects advance payments. As an order of the party having transferred advance payments, one may regard submission by him or on behalf of him of the customs declaration, application to return advance payments or other actions showing the intention of this party to use their resources (money) as customs payments or security of customs payments, taxes.

4. If there is a demand of the payer, the customs body presents a report on the use of the monetary resources (money) transferred as advance payments, however, not more than for the period specified in the legislation of the member-states of the Customs Union for the return of advance payments.

   The report is submitted in writing according to the procedure and within the time limits specified in the legislation of the member-states of the Customs Union.

5. Advance payments are returned in compliance with Article 90 of the present Code. Unclaimed amounts of advance payments are disposed of in compliance with the legislation of the member-states of the Customs Union.

6. Forms of making advance payments shall be established by the legislation of member states of the Customs Union.

Article 74. Benefits in the Payment of Customs Duties

1. The benefits in the payment of customs duties in the present Code are implied to be:
   1) tariff preferences;
   2) tariff benefits (benefits in the payment of customs duties);
   3) benefits in the payment of taxes;
   4) benefits in the payment of customs fees.

2. Tariff preferences are granted in compliance with the legislation and/or international treaties of the member-states of the Customs Union.

   The types of tariff benefits, the procedure and cases of their granting are specified in compliance with this Code and/or international treaties of the member-states of the Customs Union.

   The benefits in the payment of taxes and customs fees are specified in the legalisation of the member-states of the Customs Union.

Chapter 10. Calculation of Customs Duties, Taxes

Article 75. Object of Taxation for Customs Duties, Taxes and the Base (Taxable Base) for the Calculation of the Customs Duties, Taxes

1. The object of taxation for customs duties and taxes is the goods moved across the customs border.

2. The base for the calculation of the customs duties depending on the type of goods and applied types of rates are the customs cost of the goods and/or their physical characteristic in kind (quantity, weight taking into account its primary package which is an integral part of the goods before consumption and the one in which the goods are presented for retail trade, volume and another characteristic).

3. The taxable base for the calculation of taxes is determined in compliance with the legislation of the member-states of the Customs Union.
**Article 76. Calculation of Customs Duties, Taxes**

1. Customs duties and taxes shall be calculated by the payers of the customs duties and taxes independently, except for the cases envisaged in the present Code and/or international treaties of the member-states of the Customs Union.

2. When collecting customs duties and taxes, calculation of the amounts of customs duties and taxes due for payment is done by the customs body of the member-state of the Customs Union where the customs duties and taxes are to be paid.

3. Customs duties and taxes due for payment are calculated in the currency of the member-state of the Customs Union where the customs declaration is submitted, except for the cases envisaged in the international treaties of the member-states of the Customs Union.

4. The amount of customs duties due for payment and/or collection is determined by applying the base for the calculation of the customs duties and the appropriate type of the rate of the customs duties, if otherwise is not specified in the present Code.

The amount of taxes due for payment and/or collection is determined in compliance with the legislation of the member-state of the Customs Union where the goods are placed under the customs procedure or where the fact of illegal moving across the customs border is revealed, unless otherwise established by this article.

5. In the case specified in Part 2 of Item 2 of Article 84 of the present Code, amounts of customs duties and taxes must be calculated in compliance with the legislation of the member-state of the Customs Union where it must be paid.

6. The total amount of import customs duties, taxes for the foreign goods may not be greater than the amount of customs duties and taxes due for payment if the foreign goods would have been released for internal consumption without the benefits in the payment of customs duties mentioned in Subitems 2 and 3 of Item 1 of Article 74 of the present Code (hereinafter, the benefits in the payment of customs duties, taxes), penalties and interest, except for the cases when the amount of customs duties, taxes is increased because of a change of the rates of customs duties, taxes, when the foreign goods are subject to the rates of customs duties, taxes being in effect for these foreign goods as of the day of acceptance of the customs declaration by the customs body if another customs procedure is declared.

**Article 77. Application of the Rates of Customs Duties and Taxes**

1. For the purposes of calculation of customs duties and taxes, one applies the rates being in effect as of the day of registration of the customs declaration by the customs body, if otherwise is not envisaged in the present Code and/or international treaties of the member-states of the Customs Union.

2. For the purposes of calculation of import customs duties, one applies the rates specified in the Common Customs Tariff of the Customs Union, if otherwise is not envisaged in the present Code and/or international treaties of the member-states of the Customs Union.

For the purposes of calculation of export customs duties, one applies the rates specified in the legislation of the member-states of the Customs Union for the goods included in the summary list of goods generated by the Commission of the Customs Union in compliance with international treaties of the member-states of the Customs Union regulating the issues of application of export customs duties for third countries.

For the purposes of calculation of taxes, one applies the rates specified in the legislation of the member-state of the Customs Union where the goods are placed under the customs procedure or where the fact of illegal moving of goods across the customs border is revealed, if otherwise is not specified in the present Item.

For the purposes of calculation of taxes in the cases when it is found (confirmed) according to the procedure specified in the international treaty of the member-states of the
Customs Union that the goods placed under the **customs transit procedure** are present on the territory of another member-state of the Customs Union, one applies the rates specified in the legislation of this member-state of the Customs Union.

**Article 78.** Conversion of Foreign Currencies for the Purposes of Calculation of Customs Duties, Taxes

If, for the purposes of calculation of customs duties, taxes, including the determination of the customs cost of goods, it is necessary to convert a foreign currency into the currency of the member-state of the Customs Union whose customs body received the customs declaration, one applies the currency exchange rate specified in compliance with the legislation of this member-state of the Customs Union and being in effect on the day of registration of the customs declaration by the customs body, if otherwise is not envisaged in the present Code and/or international treaties of the member-states of the Customs Union.

**Article 79.** Payers of Customs Duties, Taxes

The payers of customs duties, taxes are the **declaring party** or other parties obliged to pay the customs duties, taxes in compliance with the present Code, international treaties of the member-states of the Customs Union and/or **legislation** of the member-states of the Customs Union.

**Article 80.** Arising and Ceasing of the Duty to Pay Customs Duties, Taxes. Cases of Failure to Pay Customs Duties, Taxes

1. The duty to pay customs duties, taxes arises in pursuance of Articles 81, 161, 166, 172, 197, 211, 214, 227, 228, 237, 250, 261, 274, 283, 290, 300, 306 and 360 of the present Code.

2. The duty to pay customs duties, taxes is terminated in the following cases:
   1) transfer or collection of customs duties, taxes in the amounts specified in the present Code;
   2) placing of goods under the customs **procedure of release for internal consumption** while granting the benefits in the payment of customs duties and taxes other than those associated with restrictions of use and/or disposal of these goods;
   3) destruction (unrecoverable loss) of foreign goods because of an **accident** or force majeure or as a result of natural loss under normal conditions of transportation and/or storage;
   4) if the amount of the underpaid amount of customs duties, taxes is not greater than the amount equivalent to five euros at the currency exchange rate specified in compliance with the legislation of the member-state of the Customs Union where the duty to pay customs duties, taxes arises, being in effect at the moment when the duty to pay the customs duties, taxes arises;
   5) placing of goods under the customs **procedure of abandoning in favour of the state**, if the duty to pay customs duties, taxes arises before the registration of the customs declaration for the placing of goods under this customs procedure;
   6) appropriation of goods by a member-state of the Customs Union in compliance with the **legislation** of this member-state of the Customs Union;
   7) vindication of the goods, including the cost of the goods, in compliance with the legislation of a member-state of the Customs Union;
   8) refusal to **release goods** in compliance with the declared customs procedure for the duty to pay customs duties, taxes having emerged when the customs declaration for the placing of goods under this customs procedure is registered;
   9) when it is recognised as desperate for collection and written off according to the procedure specified in the **legislation** of the member-states of the Customs Union;
10) emerged circumstances permitting the present Code to terminate the duty to pay customs duties, taxes.

3. Customs duties, taxes shall not be paid:
   1) when placing goods under customs procedures that do not require such payment, if the terms of the appropriate customs procedure are observed;
   2) when importing the goods, except for the goods for personal use, to one recipient from one consignor under the same transportation (shipment) document, with the total customs cost being not greater than the amount equivalent to 200 (two hundred) euros at the currency exchange rate specified in compliance with the legislation of the member-state of the Customs Union whose customs body releases such goods, being in effect as of the moment when the duty to pay customs duties, taxes arises;
   3) when moving the goods for personal use in the cases specified in international treaties of the member-states of the Customs Union;
   4) if, in compliance with the present Code, legislation and/or international treaties of the member-states of the Customs Union, the goods are exempted from customs duties, taxes, provided the conditions permitting such exemption are observed.

4. The duty of paying customs duties and taxes arises and terminates when establishing customs procedures in compliance with the following:
   1) Item 2 of Article 202 of this Code - in compliance with international treaties made by member states of the customs union;
   2) Item 3 of Article 202 of this Code - in compliance with the legislation of member states of the Customs Union.

Article 81. Arising and Ceasing of the Duty to Pay Customs Duties, Taxes and the Deadlines of Their Payment in Cases of Illegal Moving of Goods across the Customs Border

1. The duty to pay import customs duties, taxes in the cases of illegal moving of goods across the customs border emerges when the goods are imported to the customs territory of the Customs Union.

The duty to pay export customs duties in cases of illegal moving of goods across the customs border emerges when the goods of the Customs Union are exported from the customs territory.

2. The duty to pay customs duties, taxes in cases of illegal moving of goods across the customs border emerges on a mutual basis with the parties moving the goods illegally, parties participating in the illegal moving of goods if they knew or should have known of the illegality of such moving, and in the cases of import of goods to the customs territory of the Customs Union, also with the parties having purchased on a proprietary basis or in possession goods imported illegally, if at the moment of purchase they knew or should have known of the illegality of the import.

3. The duty to pay customs duties, taxes in cases of illegal moving of goods across the customs border is terminated with the parties mentioned in Item 2 of the present Article in the cases specified in Item 2 of Article 80 of the present Code.

4. In the event of unlawful movement of commodities across the customs border, except as specified by Part Two of this item, as the time of paying customs duties and taxes shall be deemed the date when commodities cross the customs border or, if this date is not known, the date when the fact of unlawful crossing of commodities across the customs border is detected.

In the event of unlawful crossing of commodities across the customs border accompanied by their unreliable declaring, as the time of paying customs duties and taxes shall be deemed the date of registration by a customs authority of the customs declaration filed for placing commodities under a customs treatment, except for the customs treatment of customs
transit.

5. In cases of illegal moving of goods across the customs border, the customs duties, taxes must be paid, except as specified by Part Two of this Item:

1) in cases of import of goods to the customs territory - in the amounts corresponding to the amounts of import customs duties, taxes that should have been paid in the case of placing of such goods under the customs procedure of release for internal consumption without tariff preferences and benefits in the payment of customs duties, taxes calculated proceeding from the rates of customs duties, taxes and the currency exchange rates fixed in compliance with the legislation of the member-state of the Customs Union whose customs body collects customs duties, taxes and being in effect as of the day when the goods cross the customs border, and if this day is not determined, as of the day when the fact of illegal crossing of the customs border is revealed;

2) in the cases of export of the goods of the Customs Union from the customs territory - in the amounts corresponding to the amounts of export customs duties that should have been paid in the cases of placing of such goods under the customs procedure of export without tariff preferences and benefits in the payment of customs duties, taxes calculated proceeding from the rates of customs duties and the currency exchange rates fixed in compliance with the legislation of the member-state of the Customs Union whose customs body collects customs duties, taxes and being in effect as of the day when the goods cross the border, and if this day is not determined, as of the day when the fact of illegal crossing of the customs border is revealed.

In the event of unlawful movement of commodities across the customs border accompanied by their unreliable declaring, customs duties and taxes shall be paid at the rate corresponding to appropriate sums of customs duties and taxes which would be paid on the basis of reliable data when placing such commodities under the declared customs treatment as of the date of registration by a customs authority of the customs declaration filed for placing the commodities under a customs treatment, except for the customs treatment of customs transit. In so doing, the sums of customs duties and taxes actually paid while effecting customs declaring shall not be repeatedly paid (collected), while the sums of customs duties and taxes paid (collected) in excess shall be subject to repayment in compliance with this Code.

6. Customs duties, taxes in the cases of illegal moving of goods across the customs border are calculated as specified in the present Chapter.

If the determination of the amounts of customs duties, taxes due for payment is impossible because of a failure to submit to the customs body exact information on the nature of goods, their descriptions, quantity, country of origin and the customs cost, amounts of customs duties, taxes are determined proceeding from the highest rates of customs duties, taxes, as well as the quantity and/or cost of goods that can be determined on the basis of available information.

If exact information on the goods is found later, amounts of customs duties, taxes paid or collected in excess are returned, or underpaid amounts are collected in compliance with Chapters 13 and 14 of the present Code.

Chapter 11. Deadlines and Procedure of Payment of Customs Duties, Taxes

Article 82. Deadlines of Payment of Customs Duties, Taxes

1. The deadlines of payment of customs duties, taxes are specified in Articles 81, 161, 166, 172, 197, 211, 214, 227, 228, 237, 250, 261, 274, 283, 290, 300, 306, 344 and 360 of the present Code.

2. The time for paying customs duties and taxes shall be fixed in compliance with the
following:

1) international treaties made by member states of the customs union - when establishing customs treatments in compliance with Item 2 of Article 202 of this Code;

2) the legislation of member states of the customs union - when establishing a customs treatment in compliance with Item 3 of Article 202 of this Code.

3. The deadlines of payment of customs duties, taxes for the goods for which the particulars of customs declaring are specified in the legislation of the member-states of the Customs Union pursuant to Article 194 of the present Code are specified in the legislation of such member-state of the Customs Union.

Article 83. Shifting the Deadlines of Payment of Customs Duties, Taxes

1. The shifting of the deadlines of payment of customs duties, taxes may assume the form of a respite or extension schedule.

2. The grounds, terms and procedure of changing of the deadlines of payment of customs duties are specified in international treaties of the member-states of the Customs Union.

The grounds, terms and procedure for changing the deadlines of payment of taxes is specified in the legislation of the member-state of the Customs Union where the taxes are to be paid to.

Article 84. Procedure of Payment of Customs Duties, Taxes

1. Customs duties, taxes are paid (collected) in the member-state of the Customs Union whose customs body releases the goods, except for the goods released under the customs transit customs procedure or where the fact of illegal moving of goods across the customs border is revealed.

2. If the duty to pay customs duties, taxes emerges for the goods placed under the customs transit customs procedure, customs duties, taxes must be paid in the member-state of the Customs Union whose customs body released the goods in compliance with the customs transit customs procedure, if otherwise is not specified in Part 2 of the present Item.

If it is established (confirmed) according to the procedure specified in the international treaty of the member-states of the Customs Union that the goods placed under the customs transit procedure are located on the territory of another member-state of the Customs Union, customs duties, taxes must be paid in this member-state of the Customs Union.

3. Customs duties, taxes shall be paid in the currency of the member-state of the Customs Union where the customs duties, taxes must be paid.

4. The forms of payment of the customs duties, taxes and the moment of execution of the duty to pay them (day of payment) are specified in the legislation of the member-states of the Customs Union where the customs duties, taxes must be paid.

5. The paid (collected) amounts of import customs duties must be transferred and distributed among the member-states of the Customs Union according to the procedure specified in the international treaty of the member-states of the Customs Union.

6. Procedure of payment of export customs duties shall be specified in the international treaty of the member-states of the Customs Union.

7. In the presence of monetary resources (money) on the payer account, the bank may not delay execution of the payer order to transfer amounts of customs duties, taxes and must execute it within one operating day.

Chapter 12. Securing the Payment of Customs Duties, Taxes
Article 85. General Terms of Securing Payment of Customs Duties, Taxes

1. Execution of the duty to pay customs duties, taxes is secured in the following cases:
   1) transportation of goods under the customs *transit customs procedure*;
   2) change of the deadlines of payment of customs duties, taxes if this is envisaged in international treaties and/or legislation of the member-states of the Customs Union;
   3) placing of goods under the customs procedure of processing of goods outside the customs territory;
   4) release of goods in compliance with Article 198 of the present Code;
   5) in other cases envisaged in the present Code, international treaties and/or legislation of the member-states of the Customs Union.

2. Security of payment of customs duties, taxes is not provided:
   1) if the amount of customs duties, taxes due for payment and interest is not greater than the amount equivalent to 500 (five hundred) euros at the currency exchange rate fixed in compliance with the legislation of the member-state of the Customs Union where the customs duties, taxes must be paid, being in effect as of the day of registration of the customs declaration, and if the customs declaration is not submitted, on the day of adoption of the decision exempting from the security requirement;
   2) in other cases envisaged in the present Code and/or legislation of the member-states of the Customs Union.

3. Securing the payment of customs duties, taxes is vested in the payer, and if the goods are transported under the customs transit customs procedure, also another party on behalf of the payer, if this party may possess, use and/or dispose of the goods covered by the security of payment of customs duties, taxes, if otherwise is not specified in the present Code.

4. Security of payment of customs duties, taxes is granted to the customs body releasing the goods, except for the cases mentioned in Item 5 of the present Article, Part 2 of Item 1 of Article 87 and Chapter 3 of the present Code.

5. When the goods are transported under the customs transit customs procedure, security of payment of customs duties, taxes may be granted to the customs body of dispatch or the customs body of destination, if a different customs authority, which a general security may be provided to, is not defined by the legislation of a member state of the customs union.

   Customs bodies shall acknowledge on a mutual basis document confirming acceptance of security issued by the customs body having accepted the security of the payment of the customs duties, taxes. The procedure of issuance and the form of such document, as well as the period of its effect, shall be specified in the international treaty of the member-states of the Customs Union.

6. Security of payment of customs duties, taxes is returned (offset) on condition that the customs body verified execution of the secured obligations or if the secured obligation did not occur.

Article 86. Methods of Securing Payment of Customs Duties, Taxes

1. The payment of customs duties, taxes is secured with the following methods:
   - monetary resources (money);
   - bank guarantee;
   - guarantee;
   - property pledge.

   Legislation of the member-states of the Customs Union may envisage other methods of securing of payment of the customs duties, taxes.

2. The payer may choose any of the methods of securing payment of customs duties, taxes mentioned in Item 1 of the present Article.

3. Execution by the payer of the duty to pay customs duties, taxes must be ensured
continuously within the whole period of obligation. The period of provided security of payment of customs duties, taxes must be enough for the customs body to send in due time the demand to execute the duty to this customs body.

**4.** The procedure of use of the methods of securing of payment of customs duties, taxes, as well as the currency of such security, shall be specified in the legislation of the member-state of the Customs Union whose customs body receives the security.

**Article 87.** General Security of Payment of Customs Duties, Taxes

1. If one and the same party carries out several customs operations on the territory of the same member-state of the Customs Union within a certain period of time, the customs body of such member-state of the Customs Union may get a security of payment of customs duties, taxes to carry out all such operations (general security).

Customs bodies shall accept the general security of payment of customs duties, taxes to carry out customs operations in several customs bodies of this state on the territory of one of the member-states of the Customs Union if such security may be used by any of these customs bodies in the cases of violation of obligations secured with this general security.

2. The procedure of use of the general security is specified in the legislation of the member-states of the Customs Union.

**Article 88.** Specifying the Amount of Security of Payment of Customs Duties, Taxes

1. The amount of security of payment of customs duties, taxes is determined proceeding from the amounts of customs duties, taxes due for payment when placing the goods under the customs procedures of release for internal consumption or export without tariff preferences and benefits in the payment of customs duties, taxes in the member-state of the Customs Union whose customs body releases the goods, except for the cases specified in Part 2 of the present Item and Chapter 3 of the present Code.

When placing the goods under the customs transit customs procedure, the amount of security of payment of customs duties, taxes is determined proceeding from the amounts of customs duties, taxes due for payment for the cases of placing goods under the customs procedures of release for internal consumption or export without tariff preferences and benefits in the payment of customs duties, taxes in the member-state of the Customs Union whose customs body releases the goods, however, not less than the amounts of customs duties, taxes due for payment in other member-states of the Customs Union if the goods were placed on the territories of these member-states of the Customs Union under the customs procedures of release for internal consumption or export without tariff preferences and benefits in the payment of customs duties, taxes. In this case, for determination of the amounts of security of payment of customs duties, taxes, one applies the currency exchange rate fixed in compliance with the legislation of the member-state of the Customs Union whose customs body releases the goods under the customs transit customs procedure.

Legislation of the member-states of the Customs Union may envisage inclusion of amounts of customs fees, and interest in the amount of security.

2. If in the determination of the amount of security of payment of customs duties, taxes, it is impossible to determine the amount of customs duties, taxes due for payment because of the failure to submit to the customs body exact information on the nature of goods, their names, quantity, country of origin and the customs cost, the amount of security is determined proceeding from the highest rates of customs duties, taxes, cost of the goods and/or their physical characteristics in kind (quantity, weight, volume or other characteristics) that can be determined on the basis of available information, the procedure of use of which being specified in the legislation of the member-states of the Customs Union.

3. When the goods are released in compliance with Articles 198 and 199 of the present
Code, the amount of security of payment of customs duties, taxes is determined as the amount of customs duties, taxes that may be accrued additionally as a result of the checking of information affecting the amount of customs duties, taxes due for payment taking into account the requirements specified in Items 1 and 2 of the present Article.

4. Fixed amounts of security of payment of customs duties, taxes may be introduced for individual types of goods taking into account the requirements specified in Items 1 and 2 of the present Article, if this is envisaged in the legislation of the member-states of the Customs Union.

5. When the goods are released in compliance with Item 2 of Article 69 of the present Code, the amount of security of payment of customs duties, taxes is determined as the amount of customs duties, taxes that may be accrued additionally as a result of the additional check taking into account the provisions of Item 2 of the present Article.

Chapter 13. Returning (Offsetting) the Amounts of Customs Duties, Taxes Paid in Excess or Collected in Excess and Other Monetary Resources (Money)

Article 89. Amounts of Customs Duties, Taxes Paid in Excess or Collected in Excess
Excessively paid or excessively collected amounts of customs duties, taxes are amounts of monetary resources (money) paid or collected as customs duties, taxes exceeding the ones due for payment in compliance with the present Code and/or legislation of the member-states of the Customs Union and identified as particular types and amounts of customs duties, taxes for particular goods.

Article 90. Repayment (Set Off) of the Sums of Customs Duties, Taxes and Other Monetary Assets (Money) Paid in Excess or Collected in Excess
The sums of export customs duties and taxes, sums of advance payments, sums securing payment of customs duties and taxes paid or collected in excess shall be repaid (set off) in the procedure and in the cases established by the legislation of the member state of the customs union where export customs duties and taxes, sums of advance payments are paid and/or collected or to whose customs authority a security of paying customs duties or taxes has been granted.

Sums of import customs duties that have been paid or collected in excess shall be repaid (set off) in the procedure established by the legislation of the member state of the customs union where such customs duties were paid and/or collected, subject to the specifics established by an international treaty made by member states of the customs union.

Chapter 14. Collection of Customs Duties, Taxes

Article 91. General Provisions on the Collection of Customs Duties, Taxes
1. In the cases of failure to pay or incomplete payment of customs duties, taxes in due time, customs bodies shall collect customs duties, taxes forcibly at the expense of the monetary resources (money) and/or another payer property, including the excessively paid customs duties, taxes and/or advance payments, as well as the security of payment of customs duties, taxes, unless otherwise established by an international treaty made by member states of the customs union.

Legislation of the member-states of the Customs Union may envisage other opportunities of collection of customs duties, taxes, including the cost of the goods for which the customs duties, taxes were not paid.

2. Customs duties, taxes are not collected:
1) upon the expiry of the deadline of collection of unpaid customs duties, taxes envisaged in the legislation of the member-state of the Customs Union whose customs body collects customs duties, taxes;

2) if the duty to pay customs duties, taxes is terminated by virtue of Item 2 of Article 80 of the present Code;

3. Collection of unpaid customs duties, taxes is arranged according to the procedure envisaged in the legislation of the member-state of the Customs Union whose customs body collects customs duties, taxes.

4. In cases of failure to pay or incomplete payment of customs duties, taxes by the payer within the deadline specified in the present Code, penalties apply. The procedure of calculation, transfer, collection and return of penalties is specified in the legislation of the member-state of the Customs Union whose customs body collects customs duties, taxes and penalties.

Article 92. Recognising As Desperate for Collection and Writing off of Customs Duties, Taxes and Interest

Amounts of customs duties, taxes and interest collection of which appeared to be impossible are recognised as desperate for collection and are written off according to the procedure and on the grounds envisaged in the legislation of the member-state of the Customs Union whose customs body collected these amounts.

Article 93. Customs Body Collecting Customs Duties, Taxes

1. Customs duties, taxes are collected by the customs body that released the goods, except for the case envisaged in Item 2 of the present Article, and for goods illegally moved across the customs border, by the customs body of the member-state of the Customs Union where the fact of illegal moving of goods across the customs border is revealed.

2. Customs duties, taxes that were not paid within the deadlines specified in Item 3 of Article 227 of the present Code are collected at the expense of security of payment of customs duties, taxes by the customs body of the member-state of the Customs Union whose customs body received such security.

3. The procedure of transfer of amounts of customs duties, taxes collected in compliance with Item 2 of the present Article to the member-state of the Customs Union where the customs duties, taxes must be paid is specified in the international treaty of the member-states of the Customs Union.

Section 3. Customs Control

Chapter 15. General Provisions on Customs Control

Article 94. Principles of Customs Control

1. In the course of customs control, customs bodies proceed from the principle of selectivity and limit themselves to only those forms of customs control that are enough to ensure observance of the customs legislation of the Customs Union and the legislation of the member-states of the Customs Union where the control of execution is vested in the customs bodies.

2. When choosing the objects and forms of customs control, the risk control system is used.
3. To improve customs control, customs bodies maintain cooperation with customs bodies of foreign states in compliance with international treaties.

4. To improve the efficiency of customs control, customs bodies maintain interaction with other state control bodies, as well as participants of foreign economic activities, persons exercising customs activities and other parties whose activities are associated with foreign trade and with their professional associations.

5. Customs bodies, within their sphere of reference, shall implement other types of control, including export, currency and radiation ones, in compliance with the legislation of the member-states of the Customs Union.

6. In the course of customs control, customs authorities do not need any permissions, orders or decisions for holding it, except for the cases envisaged in the present Code.

Article 95. Implementation of Customs Control

1. Customs control is implemented by the customs bodies in compliance with the customs legislation of the Customs Union and the legislation of the member-states of the Customs Union. On behalf of the customs bodies, customs control is implemented by officials of the customs bodies authorised to implement it in compliance with their official (functional) duties.

2. Customs control is implemented by officials of the customs bodies for:
   1) goods, including transport vehicles, moved across the customs border and/or subject to declaring in compliance with the present Code;
   2) customs declaration, documents and information on the goods that must be submitted in compliance with the customs legislation of the Customs Union;
   3) activities of parties pertaining to the moving of goods across the customs border, rendering services in the customs sphere, as well as those, carried out as part of individual customs procedures;
   4) persons crossing the customs border.

3. Customs control is implemented in the customs control zone, as well as in other places specified by the customs bodies being the place of location of goods, transport vehicles and documents containing information on them, including those in the electronic form.

Article 96. Goods under the Customs Control

1. When imported into the customs territory of the Customs Union, goods are under customs control from the moment of crossing of the customs border.

The goods having emerged and which have available on the customs territory of the Customs Union that acquired the status of foreign goods in compliance with the present Code are considered to be under customs control from the moment they emerged.

2. The goods mentioned in Item 1 of the present Article are considered to be under customs control until:
   1) they are placed under the customs procedure of release for internal consumption, except for the goods released conditionally or the goods for re-import;
   2) conditionally released goods acquire the status of goods of the Customs Union in compliance with Article 200 of the present Code;
   3) the goods are placed under the customs procedures of abandoning in favour of the state or destruction in compliance with the present Code and/or legislation of the member-states of the Customs Union;
   4) being converted into the property of the member-state of the Customs Union in compliance with the legislation of this state;
   5) actual export from the customs territory of the Customs Union;
   6) the waste forming as a result of the processing of foreign goods on the customs
territory appears to be not suitable for further commercial use;

7) part of the foreign goods placed under the customs procedures of processing on the customs territory or processing for internal consumption is recognised to be production losses.

3. The goods mentioned in Item 1 of the present Article are not considered to be under the customs control after the customs bodies recognise the fact of their destruction (unrecoverable loss) because of an accident or force majeure, or as a result of the natural loss under normal conditions of transportation and storage, or as a result of other circumstances in the cases specified in the international treaties and/or legislation of the member-states of the Customs Union.

4. The goods of the Customs Union are under customs control when they are exported from the customs territory of the Customs Union from the moment of registration of the customs declaration or other documents used as a customs declaration or committing an action aimed directly at exporting the goods from the customs territory of the Customs Union until they cross the customs border.

5. The goods mentioned in Item 4 of the present Article that were not actually exported from the customs territory of the Customs Union are not under customs control from the day of revocation of the customs declaration in compliance with Article 192 of the present Code.

6. Customs bodies shall control execution by the parties of the obligations to re-import and/or re-export the goods, including the goods obtained as a result of processing of the goods, if such goods must be re-imported or re-exported on an obligatory basis in compliance with the customs procedures specified in the present Code.

7. Customs bodies may stop transport vehicles, as well as return forcibly water and air vessels having left the customs territory of the Customs Union without the permission of the customs body. In this case, the actions of detention (return) of foreign vessels and vessels found on the territory of other states are carried out in compliance with the legislation of the member-states of the Customs Union and/or international treaties.

If the motor vehicles are stopped outside customs control zones for the purposes of customs control of goods and documents for them, the duration of such control may not be greater than two hours. An act is drawn up to register such control, drawn up to the form specified in the decision of the Commission of the Customs Union, one copy of which must be handed over to the carrier.

**Article 97. Customs Control Zones**

1. Customs control zones are the places of moving of goods across the customs border, territories of temporary storage warehouses, customs warehouses, duty free shops and other places specified in the legislation of the member-states of the Customs Union. In other places, customs control zones are created for the customs examination of goods and/or customs search of goods, carrying out cargo and other operations.

2. Customs control zones may be permanent ones in case of regular storage of goods subject to customs control in them, or temporary ones in the case of their creation for the time of customs control, cargo or other operations.

3. The procedure of creation and designation of customs control zones, as well as the legal regime of the customs control zone, are specified by the legislation of the member-states of the Customs Union.

**Article 98. Submission of Documents and Information Necessary for Customs Control**

1. The declaring party or parties engaged in activities in the customs sphere and other concerned parties must submit to the customs bodies documents and information necessary for customs control in oral, written and/or electronic forms.
2. The customs body may request documents and information necessary for customs control in written or electronic forms, as well as specify the deadlines for their submission, which must be enough to present the requested documents and information.

3. For the purposes of customs control, customs bodies may receive in compliance with the legislation of the member-states of the Customs Union from banks and organisations carrying out individual types of banking operations documents and information on the monetary operations associated with the carried out foreign economic transactions.

4. For the purposes of customs control after the release of goods, customs bodies may request and receive commercial and other accounting documents, other information, including that in electronic form, pertaining to the moving of goods across the customs border, their release and use on the customs territory of the Customs Union or outside it.

5. The documents necessary for customs control must be preserved by the parties and customs bodies for five years from the day of the end of the period when the goods are under customs control, if another time limit is not specified in the legislation of the member-states of the Customs Union.

The parties engaged in activities in the customs sphere must keep the documents necessary for customs control for five years after the year when the customs operations were carried out.

Article 99. Customs Control after the Release of Goods
Customs bodies shall carry out customs control after release of goods for three years from the last day when the goods are under the customs control. Legislation of the member-states of the Customs Union may introduce longer periods of customs control after the release of goods that may not be greater than five years. Customs control after release of goods is carried out in the forms and according to the procedure specified in Chapters 16 and/or 19 of the present Code.

Article 100. Customs Control in the Course of Circulation of Goods Imported to the Customs Territory of the Customs Union
1. Customs bodies shall carry out customs control in the course of circulation of goods imported to the customs territory of the Customs Union to check information confirming the fact of release of such goods in compliance with the requirements and terms of the customs legislation of the Customs Union, including checking the presence on the goods of labels or other identification signs used for confirmation of the legality of import of the goods to the customs territory of the Customs Union.

2. Legislation of the member-states of the Customs Union may permit customs declaring, carrying out other customs operations and payment of customs duties and taxes for the goods illegally moved across the customs border of the Customs Union or not released under one of the customs procedures, which resulted in a failure to pay customs duties and taxes or a failure to observe prohibitions and restrictions revealed by the customs bodies with the parties having purchased these goods on the customs territory of the Customs Union in the course of the entrepreneurial activities carried out by these parties.

Article 101. Participation of a Specialist in the Customs Control
1. In necessary cases, one may attract for particular actions in the course of customs control a specialist having no interest in the results of such actions and possessing special knowledge and skills necessary to render assistance to customs bodies, including the use of technical means.

2. Attraction of a person as a specialist is arranged on a contractual basis.

3. The specialist may:
1) get acquainted with materials pertinent to the particular actions committed by him;
2) get acquainted with the documents drawn up as a result of the actions committed in the course of customs control where he took part and make declarations or remarks on the actions committed by him that must be included in such documents.

4. The specialist shall be obliged to:
   1) participate in the actions requiring special knowledge, provide explanations on the actions committed by him;
   2) certify with his signature the fact of committing such actions, their essence and results.

5. Information obtained by the specialist and comprising a commercial, bank or another secret protected by the law, as well as another confidential information, must not be disclosed, used for other purposes, conveyed to third parties, except for the cases envisaged in the legislation of the member-states of the Customs Union.

6. Expenses having emerged with the customs bodies because of the attraction of a specialist shall be reimbursed at the expense of resources of the party who or whose goods are covered by the customs control, if violations of the customs legislation of the Customs Union are revealed in the course of the customs control. In other cases, such services are covered at the expense of resources of the budget of the member-state of the Customs Union whose customs body carried out customs control.

Article 102. Attraction of Specialists and Experts from Other State Bodies for Assistance in Customs Control

1. Customs bodies may attract specialists and experts from other state bodies to render assistance in customs control.

2. The specialists and experts attracted from other state bodies shall be obliged not to disclose information comprising the state, commercial and other secrets protected by the law, as well as the confidential information pertaining to participants of foreign economic and other activities in the customs sphere.

3. Expenses pertaining to the attraction of specialists and experts from other state bodies, if this work is not included in their service duties, are reimbursed according to the procedure specified in Item 6 of Article 101 of the present Code.

Article 103. Interaction between Customs Bodies and State Control Bodies on the Customs Border

1. In the course of customs control of goods moved across the customs border and subject to control of other state control bodies, customs bodies shall provide for a general coordination of such actions and their simultaneous carrying out according to the procedure specified in the legislation of the member-states of the Customs Union.

2. To improve the efficiency of customs control of goods moved across the customs border, customs bodies and the state control bodies shall exchange information and/or documents necessary for the customs and other types of control using information systems and technologies.

3. To speed up the procedure of state control while moving the goods across the customs border, the customs search may be arranged with participation of all state bodies providing control on the state border.

Article 104. Inadmissibility of Unlawful Damage in the Course of Customs Control

1. In the course of customs control, it is not permitted to incur unlawful damage on the carrier, in particular on the customs carrier, declaring party, their representatives, owners of temporary storage warehouses, customs warehouses, duty-free shops and other parties concerned whose interests are affected by the actions (failure to act) and decisions of the
Article 105. Exemptions from Certain Forms of Customs Control
1. Exemptions from certain forms of customs control are specified in the present Code, international treaties of the member-states of the Customs Union and other international treaties.
2. The customs search does not apply to the personal luggage of:
   1) heads of member-states of the Customs Union and their family members travelling with them;
   2) heads of governments, members of governments of the member-states of the Customs Unions if the mentioned persons cross the customs border in the course of execution of their service duties;
   3) heads of foreign states, heads of governments of foreign states, ministers of foreign affairs arriving to the member-states of the Customs Union on official visits;
   4) other persons in compliance with international treaties of the member-states of the Customs Union and other international treaties.
3. Exempted from the customs search are:
   1) foreign military ships (vessels), combat air vessels and military equipment travelling under their own power;
   2) military equipment moved across the customs border according to special declarations of the appropriate state bodies of the member-states of the Customs Union;

Article 106. Collection of Information on the Parties by Customs Bodies in the Course of Customs Control
1. For the purposes of customs control, customs bodies may collect information on the parties engaged in foreign economic activities pertaining to the moving of goods across the customs border, or entrepreneurial activities pertaining to goods under customs control, including information:
   1) on the founders of organisations;
   2) on the state registration of the legal entity or as an individual entrepreneur;
   3) on the composition of property used for entrepreneurial activities;
   4) on the opened bank accounts;
   5) on the activities in the foreign economic sphere;
   6) on the place of location of the organisation;
   7) on the registration in the tax body as a taxpayer and on the identification (registration) taxpayer number;
   8) on the paying capacity of the parties included in the registers of parties engaged in activities in the customs sphere;
   9) on natural persons - personal information of citizens (full name, date and place of birth, sex, address of the place of residence, information of the personal identification document, identification (registration) taxpayer number (if available), as well as the frequency of moving of goods across the customs border.
2. The parties mentioned in Item 1 of the present Article may get acquainted with the
documented information on themselves available with the customs bodies and to refine this information to ensure its completeness and correctness.

3. Customs bodies collect information on the parties in the course of customs operations pertaining to goods moved across the customs border, as well as receive it from other state bodies of the member-states of the Customs Union.

**Article 107. Use of Technical Means and Vessels in the Course of Customs Control**

1. To reduce the time of customs control and improve its efficiency, customs bodies may use technical means of customs control, the list and procedure of use being specified in the legislation of the member-states of the Customs Union.

   The mentioned technical means must be safe for the life and health of human beings, animals and plants and must not incur damage on the persons, goods and transport vehicles.

2. Customs control pertaining to the goods moved across the customs border may be arranged using water and air vessels of the customs bodies.

3. The procedure of use of the water and air vessels of the customs bodies for the purposes of customs control is specified in the legislation of the member-states of the Customs Union.

**Article 108. Cargo and Other Operations Pertaining to Goods and Transport Vehicles Necessary for Customs Control**

1. At the demand of the customs body, the **declaring party**, owner of the warehouse, customs representative and another party enjoying authority for the goods, shall be obliged to transport, weigh or determine otherwise the quantity of goods, load, unload, reload, repair the damaged packing, open the packing, pack or re-pack the goods subject to customs control, as well as open rooms, capacities and other places being the place of location or that may be the place of location of such goods.

2. The **carrier** must assist the cargo and other operations for the goods it transports and the transport vehicles used to carry such goods.

3. Cargo and other operations for the goods and transport vehicles must not incur any expenses for the customs body.

**Article 109. Identification of Goods and Transport Vehicles, Rooms and Other Places**

1. The **goods** under customs control, transport vehicles, rooms, capacities and other places being the place of location or that may be the place of location of the goods subject to customs control may be identified by the customs bodies.

   The identification assumes the form of seals, stamps, digits, letters and other labelling, identification signs, taking samples and prototypes, a detailed description of goods, drawings, scale images, photographs, illustrations, goods accompanying and other documentation, as well as the use of other methods.

2. A procedure for the application of and requirements for making identification means shall be established by the legislation of member states of the Customs Union.

3. The means of identification may include seals, stamps and other means of identification used by customs bodies of foreign states, as well as by dispatchers of goods and the carriers.

4. The means of identification may be changed, removed or destroyed only by the customs bodies or with their permission, except for the cases when there is a real chance of destruction, unrecoverable loss or significant damage of goods. The customs body must be informed immediately of the changing, removal or destruction of the means of identification and evidence of the existing danger.

   The customs body shall draw up an act of the changing, removal, destruction or
replacement of the means of identification using the form specified in the decision of the Commission of the Customs Union.

Chapter 16. Forms and Procedure of Customs Control

Article 110. Forms of Customs Control
The forms of customs control shall include:
1) checking of documents and information;
2) oral interrogation;
3) getting explanations;
4) customs surveillance;
5) customs examination;
6) customs search;
7) personal customs search;
8) checking of labelling of goods with special stamps, presence of identification signs on them;
9) customs examination of rooms and territories;
10) registration of goods under the customs control;
11) checking of the system of registration of goods and reports;
12) customs check.

Article 111. Checking the Documents and Information
1. Customs bodies shall check the documents and information submitted in the course of customs operations to verify the correctness of information, authenticity of documents and/or correctness of their filling and/or drawing up.
2. The correctness of information presented to the customs bodies in the course of customs operations is checked by comparing it with information received from other sources, analysis of information of the customs statistics, processing of information using information technologies, as well as by other methods not prohibited by the customs legislation of the Customs Union.
3. In the course of customs control, the customs body may request on a motivated basis in writing additional documents and information to check information containing in the customs documents.
4. Requesting additional documents and information in compliance with Item 3 of the present Article and their checking must not prevent the release of the goods, if otherwise is not envisaged directly in the present Code.

Article 112. Oral Interrogation
In the course of the customs operations, officials of the customs bodies may arrange in compliance with the present Code an oral interrogation of natural persons, their representatives, as well as the parties representing organisations enjoying authority for the goods moved across the customs border without the drawing up of explanations of the mentioned parties in writing.

Article 113. Obtaining Explanations
1. Obtaining explanations - obtaining necessary information in the customs sphere by the officials of the customs body from the carriers, the declaring parties and other parties possessing information on the circumstances significant for the customs control.
2. The explanations are drawn up in the written form specified in the decision of the Commission of the Customs Union.
3. If it is necessary to summon the person to get explanations, the customs body shall draw up a notification in writing handed over to the summoned person.

**Article 114. Customs Surveillance**
Customs surveillance - an open, target-oriented, systematic or one-time, direct or indirect visual monitoring, including that using technical means, by officials of the customs bodies of the transportation of goods, including the transport vehicles under the customs control, cargo and other operations carried out with them.

**Article 115. Customs Examination**
1. Customs examination - external visual examination of goods, including transport vehicles, luggage of natural persons, as well as the cargo capacities, customs seals, stamps and other means of identification without unpacking transport vehicles, package of goods, de-installation and breaking of integrity of examined objects and parts thereof using other methods.

2. The customs examination by officials of the customs body, including the vehicles of international transportation, international postal dispatches and luggage of natural persons, is arranged to confirm information on the nature, origin, condition and quantity of the goods under the customs control, on the presence of the customs seals, stamps and other means of identification on the goods, transport vehicles and their storage rooms.

3. In the customs control zone, the customs examination may be carried out in the absence of the declaring party, other parties enjoying authority for the goods and their representatives, except for the cases when the mentioned parties wish to be present during the customs examination.

4. The customs examination may include the use of technical means permitting visualisation of the internal structure of the examined object and providing otherwise information on the presence of specific physical characteristics of such object.

5. As a result of the customs examination, officials of the customs bodies shall draw up an act using the form specified in the decision of the Commission of the Customs Union, if the results of such examination will be used for customs purposes.

At the demand of the party enjoying authority for the goods, officials of the customs body must draw up an act or put a stamp of the fact of the carried out customs examination in the transportation (shipment), commercial or customs document.

The second copy of the act of the carried out customs examination is handed over to the party enjoying authority for the goods.

**Article 116. Customs Search**
1. Customs search - actions of officials of the customs bodies pertaining to the opening of the package of goods or the storage room of the transport vehicle or capacities, containers and other places being the place of location or that may be the place of location of goods while breaking the customs seals or other means of identification, disassembly, de-installation or breaking otherwise the integrity of examined objects and parts thereof.

2. The official of the customs body authorised to carry out the customs search shall notify of the place and time of the carried out customs search the declaring party or another party enjoying authority for the goods, if such parties are known. The starting time of a customs inspection must be fixed so as to take into account reasonable time periods of such persons' arrival.

The declaring party, other parties enjoying authority for the goods and their representatives may be present in the course of the customs search at their own initiative, except for the case specified in Item 4 of the present Article.

3. Customs search carried out in the course of the customs examination of rooms and
territories and/or in the course of the on-site customs check may be carried out without the creation of customs control zones.

4. At the demand of officials of the customs body, the declaring party or other parties enjoying authority for the goods and their representatives must be present in the course of the customs search and render necessary assistance to officials of the customs body. In the absence of the representative specially authorised by the carrier, this function is vested in the natural person operating the transport vehicle.

5. Customs body may carry out the customs search in the absence of the declaring party or other parties enjoying authority for the goods and their representatives in the following cases:
   1) failure to be present on the part of such parties or such parties are not known;
   2) in the presence of a national (state) security hazard, hazard to the life and health of human beings, animals, epizootic outbreaks, environment, objects of national cultural heritage of the member-states of the Customs Union and in case of other circumstances that do not permit delays, including the presence of signs indicating that the goods are flammable substances, explosive items, explosive, poisonous, hazardous chemical and biological substances, narcotic substances, psychotropic, potent, poisonous, toxic, radio active substances, nuclear materials and other similar goods, if the goods produce an objectionable odour;
   3) when the goods are transported in international postal dispatches;
   4) when the goods are left on the customs territory of the Customs Union in violation of the customs procedure envisaging their export.

6. In the cases specified in Item 5 of the present Article, the customs search is carried out in the presence of two witnesses.

7. As a result of the customs search, an act of the customs search is drawn up in 2 (two) copies using the form specified in the decision of the Commission of the Customs Union. The act of the customs search contains the following information:
   1) information on the officials of the customs body having carried out the customs search and the persons present in the course of it;
   2) the reasons why the customs search is carried out in the absence of the declaring party or another party enjoying authority for the goods;
   3) results of the customs search;
   4) other information envisaged in the form of the act.

8. The second copy of the act of the customs search is handed in (sent) to the party enjoying authority for the goods or their representative if this party is found.

**Article 117. Personal Customs Search**

1. Personal customs search is an exclusive form of the customs control carried out against a written decision of the head (chief) of the customs body, deputy head (chief) of a customs authority authorised by him or of the persons acting for them, in the presence of enough evidence permitting to suggest that the natural person crossing the customs border or present in the customs control zone or transit zone of the international airport is hiding with him and does not hand over on a voluntary basis the goods moved in violation of the customs legislation of the Customs Union.

   The decision on the personal customs search is drawn up in writing by entering a resolution on the report of the official of the customs body or is drawn up as a separate document.

2. Before the beginning of the personal customs search, the official of the customs body must present to the natural persons a decision on the personal customs search, inform the natural persons of his rights in the course of such search and offer to hand out the hidden goods on a voluntary basis.
The fact of informing of the natural persons of the decision on the personal customs search is certified by the mentioned person with an appropriate note on the decision to carry out such search. In the case of refusal to commit such actions, a remark is entered on the decision on the personal customs search certified with the signature of the official of the customs body having declared the decision on such search.

3. Actions of the official of the customs body in the course of the personal customs search may not be detrimental to the honour and dignity of the natural person, or incur unlawful damage on the health and property of the searched person.

4. The natural person undergoing the personal customs search may:
   1) before the beginning of the personal customs search, get acquainted with the decision and the procedure of the personal customs search;
   2) get acquainted with his rights and duties;
   3) provide explanations and make requests;
   4) hand out on a voluntary basis the goods hidden on him and moved across the customs border in violation of the customs legislation of the Customs Union;
   5) make declarations with the official of the customs body carrying out the personal customs search being obliged to include it in the act of the personal customs search;
   6) speak the native language, as well as use the services of an interpreter;
   7) get acquainted with the act of the carried out personal customs search when it is drawn up, and make declarations that must be included in the act;
   8) appeal against actions of the officials of the customs body carrying out the personal customs search in compliance with the present Code.

5. In the course of the personal customs search, the searched person or his legal representative must observe the legal requirements of the official of the customs body carrying out the personal customs search.

6. The personal customs search is carried out by officials of the customs body of the same sex as the searched person in the presence of two witnesses of the same sex in an isolated room meeting sanitary and hygienic requirements. Access to the room for other natural persons and opportunities of viewing the carried out personal customs search on their part must be excluded. The body of the searched person must be examined by a medical worker only using, if necessary, special medical equipment.

The medical worker may not decline execution of the decision on the personal customs search.

In the course of the personal customs search of the underage or natural person with disabilities, his legal representatives must be present (parents, adoptive parents, trustees) or the person accompanying him.

7. An act is drawn up of the carried out personal customs search in two copies using the form endorsed by the decision of the Commission of the Customs Union. This act must be drawn up in the course of the personal customs search or directly after it is over.

The act is signed by the official of the customs body having carried out the personal customs search, the natural person having undergone the search or his legal representative or the person accompanying him, witnesses and the medical worker in the case of examination.

The natural person having undergone the personal customs search or his legal representative or the person accompanying him receives the second copy of the act of the carried out personal customs search immediately after it is drawn up.

**Article 118. Checking of Labelling of Goods with Special Stamps, Presence of Identification Signs on Them**

1. **Customs bodies** shall check the presence on the goods or on their packing of special stamps, identification signs or other markings used to confirm the legality of their import to the
customs territory of the Customs Union in cases envisaged in the customs legislation of the Customs Union and/or the legislation of member states of the Customs Union.

2. Absence on the goods of special stamps, identification signs or other markings is regarded as an import of goods to the customs territory of the Customs Union without customs operations and release of goods if the party possessing such goods, the declaring party or another party concerned do not prove otherwise.

Article 119. Customs Examination of Rooms and Territories

1. Customs examination of rooms and territories is carried out to confirm the presence of goods under customs control, including those conditionally released, in the places of temporary storage, customs warehouses, rooms of duty-free shops and other places where the goods may be located under customs control, as well as with the parties where the goods must be found in compliance with the terms of customs procedures envisaged in the present Code.

2. A customs inspection of premises and areas which are not cited in Item 1 of this Article may be carried out by the customs authorities:
   1) at the places where commodities are moved across the customs border and in the border zone;
   2) in respect of the persons engaged in wholesale or retail trade in commodities, in storing commodities at the places which are not customs control zones, if there is information that at the premises or in the areas of these persons commodities are kept which are imported to the customs territory of the customs union and/or accommodated on it in defiance of the procedure provided for by this Code, for verification of such information;
   3) in respect of the persons which are subjected to a visiting customs inspection.

3. Customs examination of rooms and territories may also be carried out by customs bodies to check compliance of these rooms and territories with the requirements and terms specified in the legislation of the member-states of the Customs Union in compliance with Articles 24, 29, 34, 168, 233 and 304 of the present Code.

4. Customs examination of dwelling space is not permitted.

5. Customs examination of rooms and territories is carried out after presenting an order (direction) and the service identification document of the official of the customs body. The form of the order (direction) for the customs examination of the rooms and territories is specified in the legislation of the member-states of the Customs Union. It shall not be required to produce the documents cited in Part One of this item when carrying out a customs inspection of premises and areas of the persons which are subjected to a visiting customs inspection.

6. In the case of refusal to permit access to the territory and rooms, officials of customs bodies may enter the territory and rooms while overcoming the resistance and opening the locked rooms in the presence of two witnesses. All cases of entering the rooms while overcoming the resistance and opening the locked rooms must be reported by the customs bodies to the prosecutor within 24 (twenty four) hours. The parties preventing access to an official of the customs bodies to the territories and rooms shall be held liable in compliance with the legislation of the member-states of the Customs Union.

7. If the legislation of the member-states of the Customs Union envisage a special procedure to provide access to officials of the state bodies to individual objects, such access is provided according to the procedure specified in this legislation.

8. Customs examination of rooms and territories must take the minimum period of time necessary for it and may not be longer than one working day, if otherwise is not specified in the legislation of the member-states of the Customs Union.

9. An act is drawn up as a result of the customs examination of rooms and territories using the form endorsed by a decision of the Commission of the Customs Union. The second
copy of the act of the customs examination of rooms and territories must be handed in (sent) to the party whose rooms or territories were examined.

**Article 120. Registration of Goods Available under Customs Control**

1. Customs bodies shall keep records of **goods** available under customs control and customs operation carried out with them, including the use of information systems and technologies.

2. The procedure and forms of records of the goods available under customs control are specified in the legislation of the member-states of the Customs Union.

**Article 121. Checking the System of Registration of Goods and Reports**

1. The parties engaged in activities in the customs sphere enjoying special simplifications, as well as using and/or possessing **foreign goods**, must submit to the customs bodies at their demand reports on the stored, transported, sold, processed and/or used goods, as well as on the customs operations made.

2. The **form** and **procedure** of submission of reports are specified in the legislation of the member-states of the Customs Union.

3. The checking of the system of registration of goods as a form of the customs control is carried out:
   
   1. in the cases of application of special simplifications in compliance with the present Code;
   
   2. for the parties engaged in activities in the customs sphere;
   
   3. for the goods placed under customs procedures envisaging registration of such goods in compliance with this Code or the legislation of member states of the Customs Union.

4. A procedure for inspecting the system of commodities' registration shall be defined by the legislation of member states of the Customs Union.

**Article 122. Customs Check**

1. A customs check is carried out by customs bodies to check observance by the parties of requirements specified in the customs legislation of the Customs Union and legislation of the member-states of the Customs Union.

2. A customs check is carried out by the customs body of the member-state of the Customs Union with the checked parties created and/or registered in compliance with the legislation of this member-state of the Customs Union.

   The checked parties are implied to be:
   - declaring party;
   - **customs representative**;
   - carrier, including the customs carrier;
   - party enjoying authority for the goods after their release or their representative;
   - party in charge of temporary storage of goods;
   - owners of duty-free shops, customs and other warehouses;
   - authorised economic operator;
   - other parties having participated directly or indirectly in transactions with goods placed under the appropriate customs procedure;
   - party known to be (have been) possessing and/or using the goods in violation of the procedure envisaged in the present Code, including the goods illegally moved across the customs border.

3. In the course of the customs check, customs bodies shall check:
   1. the fact of placing of goods under the customs procedure;
   2. correctness of information declared in the customs declaration and other documents
presented in the course of the **customs declaring** of goods affecting the adopted decision to release the goods;

3) observance of restrictions of use and disposal of conditionally released goods;

4) observance of requirements specified in the customs legislation of the Customs Union and the legislation of the member-states of the Customs Union to parties engaged in activities in the customs sphere;

5) compliance of parties with the conditions necessary for obtaining the status of authorised economic operator;

6) observance of the conditions of customs treatments which are established by the customs legislation of the customs union and/or the legislation of member states of the customs union under which commodities do not acquire the status of the customs union's commodities;

7) satisfaction of other requirements established by the customs legislation of the customs union and/or the legislation of member states of the Customs Union.

4. The customs check is carried out by comparing information available in the documents presented when the goods are placed under the **customs procedure** and other information available with the customs body with information of accounting work and reports, accounts and other information obtained according to the procedure specified in the customs legislation of the Customs Union and legislation of the member-states of the Customs Union.

5. Other forms of customs control specified in Article 110 of the present Code may be used in the course of the customs check.

6. The customs check must be preceded by preparatory work permitting to determine the list of issues to be checked, a program of it is worked out if necessary.

7. The customs check may assume the form of a cameral customs check or an on-site customs check.

8. Officials of other state control bodies of the member-state of the Customs Union may be attracted for participation in the customs check in compliance with the legislation of the member-state of the Customs Union.

9. If the signs of an **administrative violation or crime** are revealed in the course of the customs check, customs bodies shall take measures in compliance with the legislation of the member-state of the Customs Union.

10. The procedure for carrying out a customs check is specified in Chapter 19 of the present Code.

11. The results of the customs check are drawn up as a document in compliance with the legislation of the member-state of the Customs Union.

12. The procedure for adoption of decisions as a result of the customs check is specified in the legislation of the member-states of the Customs Union.

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**Chapter 17. Mutual Administrative Aid of Customs Bodies**

**Article 123. Mutual Administrative Aid**

1. Mutual administrative aid in the present chapter implies actions of the customs body of one member-state of the Customs Union committed through the order of the customs body of another member-state of the Customs Union or together with it for the purposes of observance of the customs legislation of the Customs Union and prevention, stopping, investigation of violations of the customs legislation of the Customs Union.

2. Mutual administrative aid includes:

   - exchange of information between customs bodies of the member-states of the Customs Union;
   - mutualacknowledgement of decisions adopted by customs bodies;
Article 124. Information Exchange between Customs Authorities

Customs authorities shall exchange information to ensure adherence to the customs legislation of the customs union and the legislation of member states of the customs union, in particular as regards the exercise of customs control over the commodities carried under customs control and transport vehicles engaged in international carriage temporarily imported into the customs territory of the customs union, as well as to confirm the exportation of commodities from the customs territory of the customs union.

Customs authorities shall exchange information in compliance with international treaties made by member states of the customs union, in particular with the use of information systems and information technologies.

Article 125. Mutual Acknowledgement of Decisions Adopted by Customs Bodies

Decisions of customs bodies adopted when carrying out customs operations for goods imported into the customs territory of the Customs Union or exported outside it, available under customs control, transported over the customs territory of the Customs Union under the customs transit customs procedure, stored temporarily, as well as in the course of customs control, shall be acknowledged on a mutual basis by the customs bodies of the member-states of the Customs Union and have equal legal force on the customs territory of the Customs Union in cases specified in the customs legislation of the Customs Union.

Article 126. Individual Forms of Customs Control Carried out through the Order of the Customs Body of One of the Member-States of the Customs Union to Another Customs Body of the Member-State of the Customs Union

To ensure observance of the customs legislation of the Customs Union, as well as to prevent and stop violations of the customs legislation of the Customs Union, the customs body of one of the member-states of the Customs Union may order a customs body of the other member-state of the Customs Union to carry out individual forms of customs control.

The grounds, form, procedure of sending and execution of the order to carry out individual forms of customs control are specified in the international treaty of the member-states of the Customs Union.

Chapter 18. Risk Control System

Article 127. Terms Used in the Present Chapter

The present chapter uses the following terms and their definitions:

1) risk analysis - systematic use of information available with the customs bodies to specify the circumstances and conditions of emerging risks, their identification and assessment of possible consequences of the failure to observe the customs legislation of the Customs Union. The risks are subdivided into two types: revealed and potential.

2) revealed risk - the fact showing that the violation of the customs legislation of the Customs Union and/or legislation of the member-states of the Customs Union has occurred already and the customs bodies have information on the given fact;

3) risk indicators - certain criteria with pre-specified parameters where deviation from
which or compliance with which permits to choose the object of control;

4) potential risk - risk that is not revealed, but conditions for it do exist;

5) risk profile - multitude of information on the risk area, risk indicators, as well as the signs of use of the necessary measures to prevent or minimise the risks;

6) risk area - individual grouped objects of risk analysis requiring application of individual forms of customs control or a combination of them, as well as improvement of efficiency of customs administration;

7) risk assessment - systematic determination of opportunities of occurrence of risk and consequences of violation of the customs legislation of the Customs Union if it occurs;

8) risk - probability of the failure to observe the customs legislation of the Customs Union and/or legislation of the member-states of the Customs Union;

9) shelter goods - goods that may probably be sufficiently declared instead of the risk goods;

10) risk goods - goods moved across the customs border for which the risks are revealed, or possessing potential risks;

11) risk control - systematic work of working out and practical implementation of measures of prevention and minimisation of risks, assessment of efficiency of their application, as well as control over completed customs operations envisaging their continuous updating, analysis and revision of information available with the customs bodies;

12) risk level - determined depending on the probability of occurrence of risk and possible consequences of risk.

**Article 128. Goals of Application of the Risk Control System**

1. Customs bodies shall apply the risk control system to determine the goods, vehicles of international transportation, documents and parties covered by the customs control, forms of customs control applied to such goods, vehicles of international transportation, documents and parties, as well as the degree of the carried out customs control.

The strategy and tactics of application of the risk control system is specified in the legislation of the member-states of the Customs Union.

2. The goals of application of the risk control system are:

1) ensuring, within the sphere of reference of the customs bodies, of the measures of protection of the national (state) security, life and health of the human being, protection of the environment;

2) focusing on the areas of increased risk and ensuring a more efficient use of available resources;

3) revealing, forecasting and prevention of violations of the customs legislation of the Customs Union and/or legislation of the member-states of the Customs Union: of persistent nature;

pertaining to avoidance of payment of customs duties, taxes in significant amounts;

impairing competitive potential of the goods of the Customs Union;

affecting other types of customs control vested in the customs bodies;

4) speeding up customs operation when the goods are moved across the customs border.

3. Customs bodies shall exchange information on the mutual basis on the applied measures of minimisation of risks, as well as other information permitting to increase the efficiency of customs control, according to the procedure specified in the international treaty of the member-states of the Customs Union.

4. The commission of the customs union may define the area of risks in respect of which customs authorities shall develop and apply without fail measures aimed at their minimization.
**Article 129.** Objects of Risk Analysis

The objects of risk analysis shall include:

1) goods available under customs control or placed under the customs procedure of release for internal consumption;
2) vehicles of international transportation;
3) information available in the foreign economic contracts of purchase and sale or exchange, agreements or other documents for the right of possession, use and/or disposal of goods;
4) information available in the transportation (shipment), commercial, customs and other documents;
5) activities of declaring parties and other parties enjoying authority for the goods under the customs control;
6) results of application of the forms of customs control.

**Article 130.** Activities of Customs Bodies in Risk Assessment and Control

1. Activities of customs bodies in risk assessment and control includes fulfilling the following tasks:

   1) forming of an information database of the risk control system of the customs bodies;
   2) analysis and assessment of risks including the systematic determination of:
      objects of risk analysis;
      risk indicators for the objects of risk analysis determining the need to take measures of risk prevention and minimisation;
      assessment of possible damage if risks occur;
   3) working out and implementation of practical measures of risk control taking into account:
      probability of occurrence of risks and possible consequences;
      analysis of application of possible measures of risk prevention and minimisation.

2. Collection, processing and analysis of information on the efficiency of taken measures of risk minimisation and the results of application to particular goods and/or transport vehicles of individual forms of customs control are carried out by the customs bodies on the permanent basis.

3. The procedure of collection and processing of information, risk analysis and assessment, working out and implementation of risk control measures are specified in the legislation of the member-states of the Customs Union.

4. The content of available risk profiles and indicators is intended for use by the customs bodies, is confidential information and must not be disclosed to other parties, except for the cases specified in the legislation of the member-states of the Customs Union.

**Chapter 19. Procedure of Customs Checks**

**Article 131.** Cameral Customs Check

1. The cameral customs check is carried out by investigation and analysis of information available in the customs declarations, commercial, transportation (shipment) and other documents submitted by the checked party, information of state control bodies of the member-states of the Customs Union, as well as other documents and information available with the customs bodies on the activities of the mentioned parties.

2. The cameral customs check is carried out by customs bodies at the place of location of the customs body without visiting the checked party, as well as without drawing up of an order (act assigning a check).
3. The cameral customs checks are carried out without restrictions as to their periods.

**Article 132. On-Site Customs Check**

1. The on-site customs check is carried out by the customs body by visiting the place of location of the legal entity, place of activities of the individual entrepreneur and/or the place where they actually carry out their activities (hereinafter, the objects of the checked party).

2. The on-site customs check may be a planned one and an extraordinary one. The planned on-site check customs check may be carried out on the basis of plans of checks worked out by the customs bodies.

3. The on-site customs check is carried out on the basis of a decision (order, act assigning a check), the form being specified in the legislation of the member-states of the Customs Union.

4. The grounds to assign extraordinary on-site customs checks include:
   1) information received as a result of analysis of information available in the databases of the customs bodies and state control (enforcement) bodies of the member-states of the Customs Union showing possible violation of the customs legislation of the Customs Union and another legislation of the member-states of the Customs Union;
   2) information showing possible violation of the requirements of the customs legislation of the Customs Union and the legislation of the member-states of the Customs Union;
   3) application of the party, including one engaged in activities in the customs sphere, for the status of the authorised economic operator;
   4) need to carry out an on-site customs countercheck in compliance with Item 6 of the present Article;
   5) application (request) of the competent body of a foreign state to check the party having carried out foreign economic transactions with a foreign organisation;
   6) other grounds envisaged in the legislation of the member-states of the Customs Union.

5. The on-site customs check may be assigned as a result of other forms of customs control, as well as a result of the cameral customs check.

6. If it is necessary to confirm the correctness of information presented by the checked party, the customs body may carry out an on-site customs countercheck with the parties interconnected with the checked party in transactions (operations) with goods. The on-site customs countercheck is an extraordinary one.

7. Planned on-site customs checks are carried out at the most once a year for the same checked party.

   Planned on-site customs checks for authorised economic operators are carried out by the customs bodies once in three years.

   Extraordinary on-site customs checks are carried out without restrictions on periodicity.

8. The parties for the planned on-site customs checks are chosen using information received:
   1) from information resources of the customs bodies;
   2) as a result of previous checks, including cameral checks;
   3) from the state bodies;
   4) from banks and organisations carrying out individual types of bank operations;
   5) from customs and/or other state control bodies of the member-states of the Customs Union;
   6) from mass media;
   7) from other sources officially.

9. Before the beginning of the planned on-site customs check, customs bodies shall send a notification of the carrying out of planned on-site customs check to the checked party by registered mail with a notification of receipt or send such notification another way permitting to
confirm the fact of receipt.

A return of the item of mail bearing a note showing the failure to hand in the letter to the recipient because of the absence of the checked party at the place of location may not serve as grounds to abandon the planned on-site customs check.

The planned on-site customs check may begin no sooner than 15 (fifteen) calendar days after the day of receiving the notification by the checked party or the day of the arrival to the customs body of the item of mail bearing a note on the failure to hand in the letter to the recipient.

10. The date of the beginning of the on-site customs check is considered to be the date of the handing in to the checked party of a copy of the decision (order) to carry out the customs check (act assigning the check).

A copy of the decision (order) to carry out the customs check (act assigning the check) is handed in to the checked party by the official of the customs body or is sent by registered mail with a notification of receipt.

When receiving the copy of the decision (order or act assigning the check), the head of the checked party or his representative puts a note of being acquainted on the original of the decision (order, act assigning the check), as well as the date and time of receiving the copy of the decision (order or act assigning the check).

In the case of a refusal to receive the copy of the decision (order, act assigning the check), the official of the customs body enters an appropriate record in the decision (order, acts assigning the check).

The refusal of the checked party to receive the copy of the decision (order) of the carried out customs check (act assigning the check), as well as the return of the item of mail bearing a note on the failure to hand in the letter to the recipient because of the absence of the party at the place of location, may not serve as grounds to abandon the on-site customs check. In this case, the date of the beginning of the check is considered to be the date of the record in the decision (order, act assigning the check) of the refusal to receive the copy of the decision (order, act assigning the check) or the date of arrival to the customs body of the notification with a note of the failure to hand in the letter to the recipient.

Before the beginning of the on-site customs check at the object of the checked party, officials of the customs body must present to the head of the checked party or his representative service identification documents.

11. In the course of the on-site customs check, the checked party may not introduce amendments to the checked documents pertaining to their activities.

12. The duration of the on-site customs check may not be greater than two months. The mentioned period does not include the period of time between the date of handing in to the checked party of the demand to present documents and information and the date of receiving such documents and information.

The duration of the on-site customs check may be prolonged by one month more at the decision of the customs body carrying out the check.

If it is necessary to carry out investigations or expert evaluations, send requests to competent bodies of the member-states of the Customs Union or foreign states, restore documents necessary for the on-site customs check for the checked party, present additional documents pertaining to the checked period and affecting the conclusions made as a result of the on-site customs check, the on-site customs check may be suspended at the decision of the head (chief) of the customs body or the person authorised by him in compliance with the legislation of the member-state of the Customs Union. The time of and procedure for such suspension shall be established by the legislation of member states of the customs union.

The prolongation of the duration of the on-site customs check, as well as its suspension, is registered with an appropriate record entered in the decision (order) on the on-site customs
Article 133. Providing Access to Officials of the Customs Body to the Object of the Checked Party to Carry out the On-Site Customs Check

1. When officials of the customs body present a decision (order) to carry out the customs check (act assigning the check) and service identification documents, the checked party must provide access for these officials to the object of the checked party (except for the dwelling space) to carry out the on-site customs check.

2. If the legislation of a member-state of the Customs Union envisages a special procedure of providing access to officials of state bodies to individual objects, such access is provided according to the procedure specified in this legislation.

3. The checked party may deny access to officials of the customs body to the object if:
   1) the decision (order, act assigning the check) and/or service identification documents are not present;
   2) officials of the customs bodies are not mentioned in the decision (order, act assigning the check);
   3) officials do not have special permission as regards the object, if such permission is necessary in compliance with the legislation of the member-state of the Customs Union.

4. In the case of refusal on the part of the checked party to provide access to officials of the customs body carrying out the on-site customs check to the object of the checked party, an act (protocol) is drawn up in compliance with the legislation of the member-state of the Customs Union.

In the case of an unmotivated refusal on the part of the checked party to provide access to officials of the customs body to the object of the checked party, they may enter this object while overcoming resistance and opening the locked rooms in the presence of two witnesses, except for the cases when the legislation of the member-states of the customs specifies another procedure for providing access to officials of state bodies to individual objects. All cases of entering objects of the checked parties while overcoming resistance and opening the locked rooms shall be reported by the customs bodies to the prosecutor within 24 (twenty four) hours.

Article 134. Rights and Duties of Officials of the Customs Body in the Course of the Customs Check

1. In the course of the customs check, officials of the customs body enjoy the right to:
   1) demand from the checked party and receive from them commercial, transportation, accounting and reporting documents, as well as other information, including that on electronic media, pertaining to the checked goods;
   2) demand from the checked party to present the goods falling within the scope of the on-site customs check;
   3) demand from the checked party to present reports for the purposes of the customs control;
   4) demand from banks and other credit organisations and receive from them information and documents pertaining to the flow of monetary resources on the accounts of organisations necessary for the customs check, including those containing the bank secret in compliance with
the legislation of member states of the Customs Union;

5) request from the tax and other state bodies and receive from them necessary information and documents, including those comprising commercial, bank, tax and other secrets protected by the law in compliance with the legislation of member states of the Customs Union;

6) carry out in the procedure established by the legislation of member states of the Customs Union inventory taking (demand inventory taking) of goods in the course of the on-site customs checks;

7) send international requests pertaining to the customs check;

8) enjoy access to objects of the checked party while presenting decisions (orders) on the customs check (act assigning the check) and service identification documents;

9) take samples and prototypes of goods in the course of on-site customs checks while drawing up the act of acceptance of samples and prototypes of goods;

10) withdraw from the checked party documents or copies thereof while drawing up the act of withdrawal in the course of on-site customs checks;

11) arrest the goods or withdraw them according to the procedure specified in the legislation of the member-states of the Customs Union for the time of the on-site customs check to stop actions aimed at alienation or disposal otherwise of the goods covered by the on-site customs check;

12) seal the rooms where the goods are stored;

13) undertake other actions envisaged in the legislation of the Customs Union and the legislation of the member-states of the Customs Union.

2. Officials of the customs bodies in the course of the customs checks shall be obliged to:

1) observe the rights and legal interests of the checked party, not to incur damage on the checked party with unlawful decisions and actions (failure to act);

2) not to violate the established working regime with the checked party in the course of the on-site customs check;

3) use any information obtained in the course of the customs checks for customs purposes exclusively;

4) not to disclose confidential information and information comprising the tax, bank or other secrets protected by the law and having become known in the course of the customs checks;

5) provide at the demand of the checked party necessary information on the provisions of the legislation of the member-states of the Customs Union pertaining to the procedure of carrying out of on-site customs checks;

6) ensure preservation of the documents received and drawn up in the course of customs checks, not to disclose their content without consent of the checked party, except for the cases envisaged in the legislation of the member-states of the Customs Union;

7) inform the checked party of his rights and duties in the course of the customs control after release of goods, including the cases of expert evaluations (investigation), taking samples and prototypes of goods;

8) fulfil other duties envisaged in the customs legislation of the Customs Union and legislation of the member-states of the Customs Union.

Article 135. Rights and Duties of the Checked Party in the Course of the Customs Check

1. The checked party in the course of the customs check may:

1) request from the customs bodies and receive from them information on the provisions of the legislation of the member-states of the Customs Union pertaining to the procedure of carrying out of customs checks;

2) present all documents and information available at their disposal to confirm the fact of release of goods, as well as observance of the customs legislation of the Customs Union and
the legislation of the member-states of the Customs Union;
3) appeal against decisions and actions (failure to act) of the customs bodies according to the procedure specified in the legislation of the member-states of the Customs Union;
4) enjoy other rights envisaged in the legislation of the Customs Union and the legislation of the member-state of the Customs Union.

2. The checked party in the course of the customs check shall be obliged to:
1) present the goods covered by the customs check;
2) present at the demand of the customs body within specified deadlines information and documents, regardless of the type of media they are available on, together with a copy on paper;
3) ensure free access to officials carrying out the on-site customs check to the objects of the checked party and provide a place for work;
4) put a stamp of receipt on the original of the decision (order) to carry out the customs check (act assigning the check);
5) if the documentation necessary for the purposes of the customs check is drawn up in a language other than the state language of the member-state of the Customs Union, present a translation of the mentioned documentation to the officials of the customs body carrying out the check;
6) specify the circle of persons in charge of submission of information to the officials of the customs body carrying out the check within two calendar days from the day of presenting the decision (order) to carry out the customs check (act assigning the check);
7) fulfil other duties envisaged in the legislation of the Customs Union and the legislation of the member-states of the Customs Union.

Article 136. Submission of Documents and Information for the Purposes of the Customs Check
1. Tax and other state bodies of the member-states of the Customs Union shall present at the request of the customs bodies necessary documents and information pertaining to registration of legal entities, payment and calculation of taxes, accounting reports, as well as documents and information, including those comprising the commercial, bank and tax secrets, while observing the requirements of the legislation of the member-states of the Customs Union on the protection of the state, commercial, bank, tax and other secret protected by the law.
2. Banks and other credit organisations of the member-states of the Customs Union shall present at the request of the customs body documents and information pertaining to the flow of monetary resources on the accounts of organisations necessary for the customs check, including those containing bank secrets in compliance with the legislation of member-states of the Customs Union.

Chapter 20. Customs Expert Evaluation in the Course of Customs Control

Article 137. Terms Used in the Present Chapter
The following terms and their definitions are used in the present chapter:
1) statement of a customs expert (expert) - document containing the results of the carried out investigation and conclusions of the customs expert evaluation in the form of answers to posed questions drawn up according to the procedure specified in the legislation of the member-states of the Customs Union;
2) prototype - unit of goods (products) corresponding the structure, composition and properties of the whole consignment, series of goods (products) or a single object presented in written or other forms of presentation, selection of which for further investigation is registered
according to the established procedure;

3) **sample** - goods or part thereof optimally necessary, specified in the standardisation documentation, characterising the composition and properties of the whole volume of the presented and investigated goods;

4) **customs expert** - official of the customs body authorised to carry out the customs expert evaluation;

5) **customs expert evaluation** - organisation and implementation of investigations carried out by customs experts and/or other experts using special and/or scientific knowledge to solve the tasks in the area of customs regulation.

**Article 138. Assigning the Customs Expert Evaluation**

1. Customs expert evaluation is assigned in cases requiring special knowledge to clarify arising problems in the course of customs operations.

2. A customs expert examination shall be prescribed by the customs authorities and held by customs experts, as well as by experts of other authorised organisations.

   Customs expert evaluation is assigned to other authorised organisations only if it is impossible to carry out such expert evaluation by the customs experts.

   An expert may be any person possessing necessary special knowledge to issue the **statement** of a customs expert (expert).

   An expert not being an official of the customs bodies is attracted to carry out the customs expert evaluation in compliance with the legislation of the member-states of the Customs Union.

3. The customs expert evaluation is assigned for the goods, including the transport vehicles, **customs**, transportation (shipment), commercial and other documents necessary for the customs operations and means of their identification.

4. The authorised official of the customs body shall adopt a decision drawn up in writing to assign the customs expert evaluation indicating the grounds to carry it out, the full name of the expert or the denomination of the organisation or the customs authority where the customs expert evaluation must be carried out, problems put forward to the customs expert (expert), list of materials and documents presented to the customs expert (expert), and deadline to carry out the customs expert evaluation and submit the statement of a customs expert (expert) to the customs body.

   The decision shall also contain a warning for the customs expert (expert) of liabilities for the issuance of the statement of a customs expert (expert) known to be false.

5. The conduct of a customs expert examination may be denied in the following cases:

   1) insufficiency of information for holding an expert examination;
   2) improper drawing up of the decision prescribing a customs expert examination;
   3) non-conformity of the integrity of samples’ or specimen’s packing to the description stated in the decision prescribing a customs expert examination;

   4) lack of the required material-and-technical base or special conditions for holding a customs expert examination;

   5) in other cases established by the legislation of member states of the customs union.

6. Refusal to carry out the customs expert evaluation is drawn up in writing indicating the reasons of the refusal. Presented materials, documents, samples and prototypes are returned to the customs body having assigned the customs expert evaluation.

7. The customs body, no later than the day following the day of adoption of the decision assigning the customs expert evaluation, shall inform in writing the **declaring party** or another party enjoying authority for the goods of the assigned customs expert evaluation.

8. Expenses for the customs expert evaluation are reimbursed at the expense of the budget of the member-state of the Customs Union whose customs body assigned the customs expert evaluation.
Article 139. Procedure and Deadline to Carry out the Customs Expert Evaluation

1. The procedure to carry out the customs expert evaluation shall be specified in the decision of the Commission of the Customs Union.

2. The time period for holding a customs expert examination may not exceed 20 (twenty) working days as from the date of the customs expert (expert) accepting the materials, if a shorter time period is not fixed by the legislation of member states of the customs union.

   The time period for holding a customs expert examination may be extended in the procedure established by the legislation of member states of the Customs Union.

3. The deadline for carrying out a customs expert evaluation is suspended:
   - in the presence of a request of the customs expert (expert) to the customs body that assigned the customs expert evaluation to provide additional materials to him, as well as samples and prototypes;
   - in other cases specified in the legislation of the member-states of the Customs Union.

4. A statement of the customs expert (expert) is issued as a result of the customs expert evaluation.

Article 140. Rights and Duties of the Customs Expert (Expert)

1. Customs expert (expert) may:
   1) get acquainted with materials pertaining to the carried out customs expert evaluation;
   2) attract other customs experts (experts) to the customs expert evaluation after obtaining the consent of the customs body;
   3) refuse within one working day from the day of receiving the materials for the customs expert evaluation from it, if the problems put forward are outside his sphere of reference, or from answering the questions outside his sphere of reference;
   4) request in writing within three working days from the day of receiving of materials for the customs expert evaluation additional materials necessary for the customs expert evaluation;
   5) obtain materials and documents necessary for the statement of a customs expert (expert), including the samples and prototypes for investigation;
   6) refine the questions put forward to him in compliance with his special knowledge and competence;
   7) use scientific and technical information from published special and other sources;
   8) use results of own testing and investigations and/or the results of examination of samples and specimens conducted by other research or expert organisations;
   9) participate in the customs control.

2. The customs expert (expert) shall be obliged to:
   1) get acquainted with materials pertaining to the customs expert evaluation;
   2) include in the statement of a customs expert (expert) conclusions on the circumstances significant for the customs purposes that were not included in the questions;
   3) investigate samples and prototypes presented for the customs expert evaluation while observing admissibility and correctness of investigations, submit the statement of a customs expert (expert) on the basis of a full, comprehensive and objective assessment of the results of investigations;
   4) not to disclose information received as a result of the customs expert evaluation, not to use it for other purposes and not to hand it over to third parties, except for the cases envisaged in the legislation of the member-states of the Customs Union;
   5) observe specified deadlines of the customs expert evaluation.

3. In the case of failure to execute or improper execution of his duties, the customs expert (expert) shall be held liable in compliance with the legislation of the member-states of the Customs Union.
**Article 141.** Rights of the Declaring Party, Another Party Enjoying Authority for the Goods and Their Representatives in the Cases of Assigned and Carried out Customs Expert Evaluation

1. When the customs expert evaluation is assigned and carried out, the declaring party or another party enjoying authority for the goods and their representatives may:
   1) request putting additional questions to the customs expert (expert) to obtain a statement of the customs expert (expert) for them;
   2) familiarise with an opinion of a customs expert (expert) and to obtain a copy of such opinion from the customs authority that has prescribed the conduct of a customs expert examination;
   3) be present when the samples and prototypes are taken by the customs bodies for the customs expert evaluation;
   4) request an additional or a new customs expert evaluation.

2. If the request of the declaring party, another party enjoying authority for the goods or their representatives is satisfied, the official of the customs body shall adopt an appropriate decision.

In case of a refusal to satisfy the request, the official of the customs body must inform of it the party having submitted the request in writing on a motivated basis.

**Article 142.** Statement of the Customs Expert (Expert)

1. The statement of the customs expert (expert) shall contain:
   1) the place, date and time of the beginning and end of the customs expert evaluation;
   2) the reasons to carry out the customs expert evaluation;
   3) full name of the customs expert (expert) having carried out the customs expert evaluation, and qualification thereof;
   4) note certified with the signature of the customs expert (expert) that he is warned of the administrative or criminal liability for providing a statement of the customs expert (expert) known to be false in the course of the customs expert evaluation;
   5) questions put to the customs expert (expert);
   6) list of documents, materials, samples and prototypes presented to the customs expert (expert) for the customs expert evaluation;
   7) essence and results of investigations indicating the applied methods, instruments and equipment used, assessment of results of investigations, conclusions on the questions put forward and their substantiation.

2. Materials and documents illustrating the statement of the customs expert (expert) or several experts are attached to such statement and become its integral part.

   If the customs expert evaluation was carried out with participation of several experts, the statement of a customs expert (expert) is signed by all experts and certified with the seal of the organisation having carried out the customs expert evaluation, if such organisation must have a seal in compliance with the legislation of the member-states of the Customs Union.

   The conclusions contained in the opinion of a customs expert (expert) shall be stated in the form of answers to posed questions and, in so doing, the order of answers must correspond to the order of posed questions.

3. The statement of the customs expert (expert) is drawn up in writing in two copies. One copy is saved in the organisation that carried out the customs expert evaluation, the second copy is sent to the customs body having assigned the customs expert evaluation.

**Article 143.** Types of Customs Expert Evaluation

1. For the purposes of customs control, the following types of customs expert
evaluation are carried out: identification, goods expertise, materials expertise, technological, forensic and other types of expert evaluations there is a need for.

2. Depending on the number of attracted customs experts (experts), there may be a one-man, commission or complex customs expert evaluation.

The one-man customs expert evaluation is a customs expert evaluation carried out by the customs expert (expert) personally.

Commission customs expert evaluation is the customs expert evaluation carried out by the commission of the customs experts (experts) of one speciality. In case of disagreement among customs experts (experts), each of them or some of the experts may provide a separate statement of a customs expert (expert).

Complex customs expert evaluation is a customs expert evaluation carried out by the commission of customs experts (experts) in cases when to establish the circumstances significant for the case, it is necessary to arrange an investigation based on the use of knowledge of different specialities within the sphere of reference of the customs experts (experts). Each customs expert (expert) shall sign the part of the statement of a customs expert (expert) where he carried out the customs expert evaluation.

3. The customs expert evaluation is divided into the primary, additional and recurrent ones.

The primary customs expert evaluation is the customs expert evaluation carried out at the request of the customs body to investigate objects, samples and prototypes.

The additional customs expert evaluation is the customs expert evaluation assigned because of newly revealed circumstances. The additional customs expert evaluation is ordered to the same or another customs expert (expert).

A recurrent customs expert evaluation is one carried out in cases of disagreement of the declaring party, as well as the customs body having assigned the customs expert evaluation, with the statement of the customs expert (expert) as a result of the primary and/or additional customs expert examinations.

A recurrent customs expert evaluation shall be assigned to the commission consisting of two and more customs experts (experts), except for the customs expert (expert) who has (have) conducted the initial and/or additional customs expert examinations. The customs experts (experts) who have conducted the initial and/or additional customs expert examinations may attend a repeated customs expert examination and give explanations to the commission, but they shall not participate in the examination works or in drawing up an opinion of a customs expert (expert).

The procedure to carry out the recurrent customs expert evaluation on the customs territory of the Customs Union is specified in a decision of the Commission of the Customs Union.

In the cases of additional and recurrent customs expert evaluation, the customs expert (expert) receives the results of the primary customs expert evaluation on an obligatory basis.

Article 144. Samples and Prototypes of Goods

1. Customs officials shall select samples and specimens of commodities for conducting a customs expert examination in the procedure established by the legislation of member-states of the Customs Union.

If it is necessary to use special knowledge and technical means, selection of samples and prototypes of goods may be arranged with participation of the customs expert (expert).

2. Samples and prototypes are taken in the minimum amounts permitting to investigate them. An act of selection of samples and prototypes of goods is drawn up in two copies using the form specified in the decision of the Commission of the Customs Union.

The second copy of the act must be handed in (sent) to the declaring party or another
party enjoying authority for the goods or their representatives, if these are identified.

3. The declaring party, another party enjoying authority for the goods or their representatives shall take part when the samples and prototypes of goods are taken by officials of the customs bodies. The mentioned parties must render assistance to officials of the customs bodies when they take samples and prototypes of goods, including the cargo and other operations carried out at their expense.

Samples and prototypes of goods may be taken by customs bodies in the absence of the declaring party or another party enjoying authority for the goods or their representatives in cases envisaged in Item 5 of Article 116 of the present Code.

In such cases, the samples and prototypes are taken in the presence of two witnesses.

4. The customs body shall not reimburse expenses emerging with the declaring party, another party enjoying authority for the goods or their representatives when they take samples and prototypes.

5. When the customs expert evaluation is over, the samples and prototypes of goods are returned to the declaring party, another party enjoying authority for the goods or their representatives or to the customs body having assigned the customs expert evaluation, except for the cases when such samples and prototypes must be destroyed or utilised in compliance with the legislation of the member-states of the Customs Union.

Chapter 21. Detention of Goods and Documents for Them in the Course of Customs Control

Article 145. Goods and Documents That Must Be Detained in the Course of Customs Control

1. In the course of the customs control, in cases specified in Articles 152, 170, 185, 192, 208, 231, 234, 305 and 354 of the present Code, officials of customs bodies shall detain the goods and documents for them not being objects of administrative violations or crimes.

2. In the case of detention of goods and documents for them, the customs body shall draw up a protocol using the form specified in the decision of the Commission of the Customs Union.

3. Detained goods and documents for them shall be withdrawn and saved by the customs bodies for the period specified in the present Code.

   Detained goods are placed in temporary storage warehouses or in other places specified by the customs body.

4. When the goods are detained by customs bodies in compliance with Item 3 of the present Article, expenses of storage of detained goods are reimbursed by the parties mentioned in Article 147 of the present Code who actually received the returned goods. Expenses of storage of detained goods that were not collected by such parties within the deadlines envisaged in Items 1 and 2 of Article 146 of the present Code are reimbursed at the expense of amounts received from the sale of the mentioned goods taking into account the provisions of Item 1 of Article 149 of the present Code.

The procedure of reimbursement of expenses of storage of detained goods is specified in the legislation of the member-state of the Customs Union whose customs body detained the goods.

Article 146. Time of Storage of Detained Goods and Documents for Them

1. Detained goods and documents for them, except for the goods mentioned in Item 2 of the present Article, are stored by customs bodies for one month, with the perishable foodstuffs, for 24 (twenty four) hours.
2. The goods prohibited for import to the customs territory of the Customs Union or export outside such territory and the documents for them are stored by the customs bodies for three days.

3. The time of storage of detained goods is calculated from the day of their detention.

**Article 147. Returning Detained Goods and Documents for Them**

1. Detained goods and documents for them are returned to the declaring party, and if the goods were not declared, to the owners of goods, and if the owner is a **foreign entity** or information on the owner of goods is not available with the customs body, to the parties who possessed the goods as of the moment of detention (hereinafter in the present Chapter, the declaring party or other parties) taking into account the particulars specified in the present Article.

2. Goods prohibited for moving across the customs border and the documents for them detained when imported to the customs territory of the Customs Union are returned to any of the parties mentioned in **Item 1** of the present Article being the first to apply to the customs body to get such goods returned for re-export outside this territory.

3. The goods prohibited and/or subject to restrictions as to the moving across the customs border and the documents for them detained when exported from the customs territory of the Customs Union are returned to the declaring party or other parties for use on the customs territory of the Customs Union, if possession of these goods is permitted by the legislation of the member-state of the Customs Union whose customs body detained the goods.

4. The goods subject to restrictions as to the moving across the customs border and the documents for them detained when **imported to the customs territory of the Customs Union** are returned to the declaring party or other parties for re-export outside this territory or for use on the customs territory of the Customs Union, provided the customs body gets a documentary confirmation of observance of the available restrictions and the placing of goods under the customs procedure in compliance with the present Code.

5. In other cases not mentioned in **Items 2-4** of the present Article, detained goods are returned after being placed under one of the customs procedures to the parties having placed them under this customs procedure or their representatives.

6. If it is necessary to place the goods under the customs procedure following a request of the party permitted to carry out customs operations pertaining to the placing of goods under the customs procedure, the documents detained together with the goods are returned by the customs body to such party before releasing the goods.

**Article 148. Actions with Detained Goods When the Storage Time Has Expired**

1. Goods detained by the customs bodies and not collected by the parties mentioned in **Article 147** of the present Code within the deadlines envisaged in **Items 1 and 2 of Article 146** of the present Code must be sold, and in cases specified in **Item 3** of the present Article, destroyed or used otherwise in compliance with the legislation of the member-state of the Customs Union whose customs body detained these goods.

2. The goods mentioned in **Item 1** of the present Article are sold, destroyed or used otherwise according to the procedure specified in the legislation of the member-state of the Customs Union whose customs body detained the goods, taking into account the particulars specified in the present Code.

3. The goods, if expenses of their storage and sale are greater than their cost, as well as in other cases envisaged in the legislation of the member-state of the Customs Union whose customs body detained the goods, must be destroyed, if otherwise is not specified in the legislation of the member-state of the Customs Union.

Destruction, as well as reimbursement of expenses of storage and transportation of such
goods, occurs at the expense of the **declaring party** or another party, and in the absence of such parties, at the expense of resources of the budget of the member-state of the Customs Union whose customs body detained the goods, if otherwise is not envisaged for individual categories of goods.

**Article 149.** Disposal of Amounts Received from the Sale of Detained Goods When the Storage Time Has Expired

1. Amounts received from the sale of the goods mentioned in Item 1 of Article 148 of the present Code are used to collect as a first priority the amounts of customs duties, taxes that would have been collected in the cases of placing of detained goods under the customs **procedure of release for internal consumption** calculated as of the day of detention of these goods, and, as a second priority, expenses of transportation, storage of goods and other expenses pertaining to the sale of these goods.

2. Amounts received from the sale of the goods calculated while taking into account collected amounts envisaged in Item 1 of the present Article are returned to the declaring parties, and if the goods were not declared, to the owners of goods in the presence of information on them with the customs body, provided these parties apply to the customs bodies within three months from the day following the day of receiving monetary resources from the sale, according to the procedure specified in the legislation of the member-state of the Customs Union whose customs body detained the goods.

Customs bodies shall notify the parties mentioned in Part 1 of the present Item of the presence of amounts received from the sale of goods that must be returned.

**Section 4. Customs Operation Preceding Submission of the Customs Declaration**

**Chapter 22. Main Provisions on the Moving of Goods**

**Article 150.** The Moving of Goods across the Customs Border

1. All parties enjoy on equal grounds the right to **move goods across the customs border** while observing the provisions specified in the customs legislation of the Customs Union and the legislation of the member-states of the Customs Union.

2. The goods are moved across the customs border according to the procedure specified in the customs legislation of the Customs Union.

Individual categories of goods, including stores, goods for personal use, **vehicles of international transportation**, may have particulars of moving across the customs border specified in the present Code and/or international treaties of member-states of the Customs Union.

3. The goods moved across the customs border are subject to customs control according to the procedure specified in the customs legislation of the Customs Union and the legislation of the member-states of the Customs Union.

In the course of the customs control, customs bodies and their officials may not introduce requirements and restrictions other than those envisaged in the customs legislation of the Customs Union and the legislation of the member-states of the Customs Union.

4. In the cases of import to the customs territory of the Customs Union and export from this territory of the goods necessary for liquidation of consequences of natural disasters, emergency situations of natural or technological nature, products of military designation necessary for peace keeping or military exercises, as well as perishable goods, live animals, radioactive materials, explosives, **international postal dispatches**, express cargo, humanitarian and technical aid, messages and materials for mass media and other similar
goods, customs operations preceding submission of the customs declaration are carried out on the priority basis.

**Article 151.** Places of Moving Goods across the Customs Border
The places of moving of goods across the customs border are points of transfer through the state (customs) borders of the member-states of the Customs Union or other places specified in the legislation of the member-states of the Customs Union.

**Article 152.** Observing Prohibitions and Restrictions When Moving Goods across the Customs Border
1. The goods are moved across the customs border while observing the prohibitions and restrictions, if otherwise is not specified in the present Code, international treaties of the member-states of the Customs Union, decisions of the Commission of the Customs Union and normative legal acts of the member-states of the Customs Union issued in compliance with international treaties of the member-states of the Customs Union having introduced such prohibitions and restrictions.

2. The goods prohibited for import to the customs territory of the Customs Union and having arrived to the customs territory of the Customs Union must be exported immediately from the customs territory of the Customs Union, if otherwise is not envisaged in the legislation and/or international treaties of the member-states of the Customs Union.

The measures to export the mentioned goods must be taken by the carrier or their owner, if otherwise is not specified in the legislation and/or international treaties of the member-states of the Customs Union.

3. The goods prohibited for export from the customs territory of the Customs Union must not be actually exported from the customs territory of the Customs Union, if otherwise is not envisaged in the international treaties of the member-states of the Customs Union.

4. If, in the case of import into the customs territory of the Customs Union or export from such territory of goods having restrictions of import or export, they fail to present documents confirming observance of restrictions, one applies the provisions of Items 2 and 3 of the present Article.

5. If it is impossible to export the goods mentioned in Items 2 and 4 of the present Article or they were not exported immediately, these goods must be detained in compliance with Chapter 21 of the present Code.

**Article 153.** Use and/or Disposal of the Goods Moved across the Customs Border
1. The use and/or disposal of the goods moved across the customs border before their release by the customs body is permitted according to the procedure and on conditions specified in the customs legislation of the Customs Union.

2. The use and/or disposal of the goods after their release by the customs body is permitted in compliance with the terms of the declared customs procedure or in compliance with the conditions established for some categories of commodities which in compliance with this Code are not subject to placement under customs treatments.

**Article 154.** Goods Expired, Spoilt or Damaged
Goods imported to the customs territory of the Customs Union and having become expired, spoilt or damaged because of an accident or force majeure before carrying out customs operations pertaining to their placing under the customs procedure, including the period of temporary storage, as well as when being transported in compliance with the customs transit customs procedure, shall be regarded later in the course of the customs operation carried out for them as if they were imported to the customs territory of the Customs Union.
outcast, spoilt or damaged.

Article 155. Taking Samples and Prototypes of Goods for the Concerned Parties
1. Concerned parties and state control bodies, may take samples and prototypes of goods after obtaining permission of the customs body in the cases specified in the present Code and/or legislation of the member-states of the Customs Union.

2. The permission to take samples and prototypes of goods is issued by the customs body if such action:
   1) does not hamper the customs control;
   2) does not change the characteristics of goods;
   3) does not imply avoidance of payment of customs duties, taxes or a failure to observe prohibitions and restrictions.

3. A separate customs declaration for the samples and prototypes of goods is not submitted, provided they are mentioned in the declaration for the goods.

Chapter 23. Arrival of Goods to the Customs Territory of the Customs Union

Article 156. Place and Time of Arrival of Goods to the Customs Territory of the Customs Union
1. The arrival of goods to the customs territory of the Customs Union occurs in the places of moving of goods across the customs border (hereinafter, the places of arrival) and during the working hours of the customs bodies in these places.

   Individual categories of goods may arrive to the customs territory of the Customs Union only at the places of arrival specified in the legislation of the member-states of the Customs Union.

   The goods may arrive at the customs territory of the Customs Union in other places not being the places of arrival in the cases and according to the procedure specified in the legislation of the member-states of the Customs Union.

   The list of the places of arrival is sent by the customs bodies to the Commission of the Customs Union for publication, including the use of information technologies.

2. After crossing the customs border, imported goods must be delivered by the carrier to the places of arrival or other places mentioned in Item 1 of the present Article and presented to the customs body. Any change of condition of the goods or breaking of their packing is not allowed, as well as the change, removal, destruction or damage to the available seals, stamps and other means of identification.

3. Customs bodies must provide information on the places of arrival, available restrictions and on the working hours of the customs bodies, including the use of information technologies.

4. Provisions of the present Chapter do not apply to the goods transported by water and air vessels crossing the customs border of the Customs Union without stopping in the port or airport located on the customs territory of the Customs Union, as well as the goods moved by the pipeline transport and over electric power supply lines.

Article 157. Measures Taken in the Case of an Accident, Force Majeure or Other Circumstances
1. If after crossing the customs border, the delivery of goods to the place of arrival is interrupted, as well as if the water or air vessel makes an emergency stop or landing on the customs territory of the Customs Union because of an accident, force majeure or other circumstances preventing the delivery of goods, stopping or landing in appropriate places, the
carrier must take all measures to ensure preservation of goods, report immediately to the nearest customs body these circumstances and the place of location of the goods, as well as deliver the goods or ensure their delivery (if their vehicle of international transportation is damaged) to the nearest customs body or another place indicated by the customs body.

2. Expenses having emerged for the carrier because of the observance of the requirements of the present Article are not reimbursed by the customs bodies.

**Article 158.** Notification of Arrival of Goods to the Customs Territory of the Customs Union

1. The carrier must notify the customs body of the arrival to the customs territory of the Customs Union by presenting the documents and information envisaged in Article 159 of the present Code, depending on the type of transport used to deliver the goods.

On behalf of the carrier, the documents may be presented by the customs representative or other parties acting on behalf of the carrier, if this is permitted in compliance with the legislation of the member-state of the Customs Union.

2. A carrier, customs representative or any other person concerned is entitled to provide to a customs authority preliminary information about commodities prior to their actual arrival at the customs territory of the customs union. Where it is provided for by the legislation and/or international treaties of member states of the customs union, a carrier is obliged to provide preliminary information about commodities.

3. The carrier may submit the documents in electronic form.

4. When submitting the documents drawn up in a language not being the state language of the member-state of the Customs Union on the territory where the goods arrived, a translation of the information available in such documents is provided by the carrier or another party concerned.

**Article 159.** Documents and Information Submitted to the Customs Body Depending on the Type of Transport Used to Deliver the Goods

1. When the goods arrive to the customs territory of the Customs Union, the carrier presents the following documents and information:

   1) in the cases of international transportation by the highway transport:
      - documents:
        - documents for the vehicle of international transportation;
        - transportation (shipment) documents;
        - document accompanying international postal dispatches in the course of their transportation specified in the acts of the Universal Postal Union;
      - commercial documents for the carried goods available with the carrier;
      - information:
        - on the state registration of the vehicle of international transportation;
        - name and address of the carrier of the goods;
        - name of the country of departure and the country of destination of the goods;
        - name and address of the consignor and consignee of the goods;
        - on the seller and recipient of goods in accordance with the documents available with the carrier;
        - on the number of pieces of freight, their labelling and the types of packing of goods;
        - name, as well as the Codes of goods according to the Harmonized Commodity Description and Coding System or the Commodity Nomenclature of Foreign Economic Activities at the level of the first four digits at least;
        - gross weight of goods (in kilograms) or the volume of goods (in cubic meters), except for the sizable goods;
on the presence of goods prohibited or restricted for import to the customs territory of the
Customs Union;
on the place and date of compiling the international bill of lading;
2) in the cases of international transportation by water vessels:
documents:
general declaration;
cargo declaration;
declaration on the ship stores;
declaration on the personal belongings of the vessel crew;
muster-roll;
list of passengers;
document accompanying international postal dispatches in the course of their
transportation specified in the acts of the Universal Postal Union;
transportation (shipment) documents;
commercial documents for the carried goods available with the carrier;
information:
on the vessel registration and nationality;
vessel name and description;
name of the captain;
name and address of the ship agent;
on the number of passengers aboard, their names, citizenship (nationality), dates and
places of birth, port of embarkation and landing;
on the number and composition of the members of the crew;
name of the port of departure and the port of call of the vessel;
name, general amount and description of goods;
on the number of pieces of freight, their labelling and the types of packing of goods;
name of the port of loading and the port of discharge of goods;
numbers of consignments and other documents confirming the presence and essence of
the contract of sea (river) shipping, for the goods to be unloaded in this port;
names of the ports of discharge of the goods remaining aboard;
names of initial ports of departure of goods;
name of ship stores available on the vessel indicating their quantity;
description of location of goods on the vessel;
on the presence (absence) of international postal dispatches on the vessel;
on the presence (absence) on the vessel of goods prohibited or restricted for import to
the customs territory of the Customs Union, medicines containing narcotic, potent, psychotropic
and poisonous substances;
on the presence (absence) on the vessel of hazardous goods, including arms,
ammunition;
3) in the cases of international transportation by air transport:
documents:
standard carrier document envisaged in international treaties in the area of civil aviation
(general declaration);
documents containing information on the goods carried aboard the air vessel (cargo
sheet);
document containing information on the vessel stores;
transportation (shipment) documents;
commercial documents for the carried goods available with the carrier;
document containing information on the passengers and their luggage carried aboard
(passenger boarding list);
document accompanying international postal dispatches in the course of their transportation specified in the acts of the Universal Postal Union;

information:
- vessel signs of nationality and registration;
- flight number, flight route, point of departure, point of arrival of the vessel;
- name of vessel operator;
- on the number of members of the crew;
- on the number of passengers aboard, their names and initials, names of the points of embarkation and landing;
- name of goods;
- number of the bill of lading, number of pieces of freight in each bill of lading;
- name of the point of loading and the point of discharge of goods;
- on the quantity of vessel stores loaded or discharged from the vessel;
- on the presence (absence) of international postal dispatches aboard;
- on the presence (absence) aboard of goods prohibited or restricted for import to the customs territory of the Customs Union, medicines containing narcotic, potent, psychotropic and poisonous substances, arms, ammunition;

4) in the cases of international transportation by the railway transport:
documents:
- transportation (shipment) documents;
- transfer slip for the rolling stock;
- document containing information on the stores;
- document accompanying international postal dispatches in the course of their transportation specified in the acts of the Universal Postal Union;
- commercial documents for the transported goods available with the carrier;

information:
- name and address of the goods consignor;
- name and address of the goods consignee;
- name of the station of departure and the station of destination of goods;
- on the number of pieces of freight, their labelling and the type of packing of goods;
- name, as well as the Codes of goods according to the Harmonized Commodity Description and Coding System or the Commodity Nomenclature of Foreign Economic Activities at the level of the first four digits at least;
- gross weight of goods (in kilograms);
- identification numbers of containers.

2. Regardless of the type of transportation used to carry the goods, when the customs body is notified of the arrival of goods to the customs territory of the Customs Union, one presents the documents confirming observance of prohibitions and restrictions, except for the measures of non-tariff regulation, in compliance with Item 1 of Article 152 of the present Code.

Article 160. Customs Operation Carried out in the Places of Arrival

1. In the places of arrival, there may occur an unloading and reloading of goods, as well as replacement of the transport vehicle having delivered the goods to the customs territory of the Customs Union with another transport vehicle.

2. The unloading and reloading of goods, replacement of the transport vehicle having delivered the goods to the customs territory of the Customs Union with another transport vehicle, are carried out during the working hours of the customs body and in the places especially assigned for these purposes after obtaining permission of the customs body issued to the request of the concerned party.
3. In the places of arrival, it is permitted to carry out customs operations pertaining to the temporary storage of goods, their customs declaring and release in compliance with the declared customs procedure.

4. The carrier or another concerned party must carry out customs operations pertaining to the placing of goods for temporary storage or their customs declaring in compliance with the customs procedure within three hours after the goods are presented to the customs body in the place of arrival, if another time limit is not specified in the customs legislation of the Customs Union or the legislation of the member-states of the Customs Union for the goods transported by the railway or water transport.

5. The delivery of goods from the place of arrival to the place specified by the customs body, if such goods were not placed under another customs procedure in the place of arrival or other customs operation envisaged in the customs legislation of the Customs Union were not carried out for them, is implemented in compliance with the customs transit customs procedure.

Article 161. Emergence and Termination of the Duty to Pay Import Customs Duties, Taxes and the Deadline to Pay Them When the Goods Arrive to the Customs Territory

1. When the goods arrive to the customs territory of the Customs Union, the duty to pay import customs duties, taxes emerges with the carrier at the moment when the goods cross the customs border.

2. The duty to pay import customs duties, taxes, when the goods arrive to the customs territory of the Customs Union, is terminated with the carrier:
   1) when the goods are delivered to the place of arrival and are placed for temporary storage or placed under the customs procedure in the place of arrival, as well as when the goods depart from the customs territory of the Customs Union, if these goods did not leave the place of crossing of the customs border after arrival to the customs territory of the Customs Union;
   2) in the cases specified in Item 2 of Article 80 of the present Code.

3. When the goods arrive to the customs territory of the Customs Union, the deadline of payment of import customs duties, taxes is considered to be:
   1) when the goods are not delivered to the place of arrival - the day when the goods cross the customs border, and if this day is not established, the day when the fact of the failure to deliver the goods to the place of arrival is revealed;
   2) when the goods are lost in the place of delivery, except for the destruction (unrecoverable loss) because of an accident or force majeure or as a result of natural loss under normal conditions of transportation (shipment) and storage - the day when the goods cross the customs border, and if this day is not established, the day when the fact of the loss of the goods is revealed;
   3) when the goods are brought out of the place of arrival to the rest of the customs territory of the Customs Union without placing for temporary storage or placing under the customs procedure in the place of arrival - the day when the goods cross the customs border, and if this day is not established, the day when the fact of such departure is revealed;

4. The import customs duties, taxes must be paid in the amounts corresponding to the amounts of the import customs duties, taxes that must have been paid in the case of placing of goods under the customs procedure of release for internal consumption calculated proceeding from the rates of customs duties, taxes, customs cost, their physical characteristic in kind (quantity, weight, volume or another characteristic) and the currency exchange rates fixed in compliance with the legislation of the member-state of the Customs Union where the customs duties, taxes must be paid and being in effect as of the day of the crossing of the customs border.
border, and if this day is not established, as of the day of revealing the fact of the failure to deliver the goods to the place of arrival, loss of them in the place of arrival, or departure from the place of arrival to the customs territory of the Customs Union without placing for temporary storage or placing under the customs procedure in the place of arrival.

Chapter 24. Departure of Goods from the Customs Territory of the Customs Union

**Article 162.** Place and Time of Departure of Goods from the Customs Territory of the Customs Union

1. Departure of goods from the customs territory of the Customs Union occurs in the places of moving of goods across the customs border (hereinafter, the places of departure) and during the working hours of the customs bodies in these places.

   Individual categories of goods may depart from the customs territory of the Customs Union only in the places of departure specified in the legislation of the member-states of the Customs Union.

   The goods may depart from the customs territory of the Customs Union in other places not being places of departure in the cases and according to the procedure specified in the legislation of the member-states of the Customs Union.

   The list of the places of departure is sent by the customs bodies to the Commission of the Customs Union for publishing, including the use of information technologies.

2. Customs bodies must provide information on the places of departure, of available restrictions and the working hours of the customs bodies, including the use of information technologies.

3. Provisions of the present Chapter do not apply to goods transported by water or air vessels crossing the customs territory of the Customs Union without landing in a port or airport located on the customs territory of the Customs Union, as well as the goods moved by the pipeline transport and over electric power supply lines.

**Article 163.** Customs Operations Carried out in the Places of Departure

1. To export goods from the customs territory of the Customs Union, the carrier must present to the customs body the customs declaration or another document permitting their export from the customs territory of the Customs Union, as well as the documents and information envisaged in Article 159 of the present Code depending on the type of transport used to transport the goods, if otherwise is not specified in the present Code.

   Regardless of the type of transport used to transport the goods, to export the goods from the customs territory of the Customs Union one has to present to the customs body the documents confirming observance of prohibitions and restrictions in compliance with Item 1 of Article 152 of the present Code.

   The customs declaration or another document permitting the export of goods from the customs territory of the Customs Union is not presented for the export of goods from the customs territory of the Customs Union if these goods did not leave the place of crossing of the customs border after arrival to the customs territory of the Customs Union.

2. The carrier may present the documents in electronic form.

3. On behalf of the carrier, the documents may be submitted by the customs representative or other parties acting on behalf of the carrier, if this is permitted in compliance with the legislation of the member-states of the Customs Union.

4. Departure of goods from the customs territory of the Customs Union may occur after obtaining permission of the customs body.

   The permission of the customs body for the export of goods from the customs territory of
the Customs Union is drawn up by putting appropriate stamps of the customs body in the customs declaration or other documents permitting their export from the customs territory of the Customs Union and the transportation (shipment) documents.

**Article 164. Requirements to the Goods When They Depart from the Customs Territory of the Customs Union**

1. Commodities must be actually removed from the customs territory of the customs union in the same quantity and condition which they had at the time when they were placed under a definite customs treatment or at the time of their arrival at the customs territory of the customs union, if these commodities have not left the place of the commodities' movement across the customs border, except as established by Part Two of this item.

   Changes in the quantity and/or condition of the commodities cited in Part One of this item are allowed as a result of their natural wear and tear or loss or as a result of alteration of the commodities' natural properties under normal conditions of carriage, transportation and storage, and changes in the quantity of commodities are allowed as a result of the presence of tankage in a transport vehicle.

2. The parties are not be liable for failure to observe the provisions of the present Article if the loss or change of condition of the goods occurred because of an accident or force majeure, and in the cases envisaged in the technical regulations and standards being in effect in the member-states of the Customs Union, if the information on the quantity of the goods change because of errors of the methods of measurement.

3. The goods of the Customs Union may be exported from the customs territory of the Customs Union in smaller amounts than the quantity declared when being placed under the certain customs procedure, regardless of the reasons having caused the reduction of the quantity of goods.

**Article 165. Measures Taken in the Case of an Accident, Force Majeure or Other Circumstances**

1. If the delivery of goods from the place of departure to the place of actual crossing of the customs border is interrupted because of an accident, force majeure or other circumstances preventing such delivery of goods, the carrier must take all measures to ensure preservation of goods, report immediately to the nearest customs body these circumstances and the place of location, as well as deliver the goods or ensure their delivery (if their vehicle of international transportation is damaged) to the nearest customs body or another place indicated by the customs body.

2. Expenses emerging with the carrier or other parties because of the observance of the requirements of the present Article are not reimbursed by the customs bodies.

**Article 166. Emergence and Termination of the Duty to Pay Import Customs Duties, Taxes and the Deadline of Their Payment When Foreign Goods Depart from the Customs Territory of the Customs Union**

1. When foreign goods depart from the customs territory of the Customs Union, the duty to pay import customs duties and taxes emerges with the carrier from the moment when the customs body issues permission to export the goods from the customs territory of the Customs Union.

2. The duty to pay import customs duties and taxes when foreign goods depart from the customs territory of the Customs Union is terminated with the carrier:
   1) when the goods actually cross the customs border;
   2) in the cases specified in Item 2 of Article 80 of the present Code.

3. When foreign goods depart from the customs territory of the Customs Union, the
deadline of payment of import customs duties, taxes, if the goods were lost before actually crossing the customs border, except for destruction (unrecoverable loss) because of an accident or force majeure or because of natural loss under normal conditions of transportation (shipment) and storage, is considered to be the day of loss of the goods, and if this day is not established, the day when the customs body issued the permission to export the goods from the customs territory of the Customs Union.

4. Import customs duties and taxes must be paid in the amounts corresponding to the amounts of import customs duties and taxes that must have been paid in the cases of placing of goods under the customs procedure of release for internal consumption calculated proceeding from the rates of customs duties, taxes, customs cost, their physical characteristic in kind (quantity, weight, volume or another characteristic) and the currency exchange rates fixed in compliance with the legislation of the member-state of the Customs Union where the customs duties, taxes must be paid and being in effect as of the day of the loss of goods, and if this day is not established, as of the day when the customs body issued the permission to export the goods from the customs territory.

Chapter 25. Temporary Storage of Goods

Article 167. General Provisions on the Temporary Storage of Goods

1. Temporary storage of goods - storage of foreign goods under customs control in the places of temporary storage before their release by the customs body in compliance with the declared customs procedure or before committing other actions envisaged in the customs legislation of the Customs Union without the payment of customs duties, taxes.

2. Temporary storage of goods does not apply to goods moved by pipeline transport or over electric power supply lines, as well as in other cases envisaged in the customs legislation of the Customs Union.

3. The parties enjoying authority for the goods or their representatives may not use the goods available in temporary storage, including their taking out from the territory of the place of temporary storage before their release in compliance with the declared customs procedure or committing other actions envisaged in the present Code.

Article 168. Places of Temporary Storage of Goods

1. The places of temporary storage of goods are temporary storage warehouses and other places in compliance with the legislation of the member-states of the Customs Union (hereinafter, the places of temporary storage).

The places of temporary storage must meet the requirements of their location, outfit and equipment specified in the legislation of the member-states of the Customs Union.

2. The places of temporary storage are the customs control zones.

3. Goods that may damage other goods or require special storage conditions must be stored in the place of temporary storage especially outfitted for such goods.

4. The placing of goods in the places of temporary storage is confirmed according to the procedure specified in the legislation of the member-states of the Customs Union.

Article 169. Customs Operation Pertaining to the Placing of Goods for Temporary Storage

1. To place the goods for temporary storage, the carrier, other parties enjoying authority for the goods or their representatives submit to the customs body transportation (shipment), commercial and/or customs documents containing information on the goods, consignor (recipient) of goods, country of departure (destination).
Such documents may be submitted to the customs body in the electronic form.

2. The customs body shall register the documents presented for the placing of goods for temporary storage within at most one hour after filing documents with a customs authority and shall issue to the person cited in Item 1 of this article a proof of the documents' registration.

3. From the day of registration by the customs body of the documents presented for the placing of goods for temporary storage, the goods are considered to be in temporary storage.

**Article 170. Duration of Temporary Storage of Goods**

1. The duration of the temporary storage of goods makes two months.

2. If there is a written application of the party enjoying authority for the goods or his representative, the customs body shall prolong the mentioned duration.

The limiting time of temporary storage of goods may not be greater than 4 (four) months, and in respect of international mail items kept at the places (offices) of international postal traffic, as well as of the baggage carried by air which is not received or claimed for by a passenger - six months.

The Commission may fix by its decision in respect of some categories of commodities a shorter temporary storage term than the one established by Item 1 of this article.

3. The duration of the temporary storage of goods is calculated from the day following the day of registration by the customs body of the documents presented for the placing of goods for temporary storage.

4. When the time of temporary storage of goods is over, the goods that were not placed under the customs procedure are detained by the customs bodies in compliance with Chapter 21 of the present Code.

**Article 171. Operations with Goods Available in Temporary Storage**

1. The parties enjoying authority for the goods or their representatives may carry out normal operations with the goods available in temporary storage necessary for their preservation in unchanged condition, including their examination and taking measurements, moving within the boundaries of the place of temporary storage.

2. Operations other than those mentioned in Item 1 of the present Article, including the taking of samples and prototypes of goods, adjustment of damaged packing, as well as operations necessary to prepare the goods for subsequent transportation, may be carried out after obtaining permission of the customs body.

The customs body shall refuse to issue the permission to carry out such operations if they will result in the loss of goods or change of their condition.

**Article 172. Emergence and Termination of the Duty to Pay Import Customs Duties, Taxes and the Deadline of Their Payment in the Cases of Temporary Storage of Goods**

1. The duty to pay import customs duties, taxes for the foreign goods placed for temporary storage emerges:

   1) with the carrier or another party enjoying authority for the goods as of the moment of registration of goods presented for the placing for temporary storage - from the moment of registration by the customs body of these documents presented for the placing of goods for temporary storage;

   2) with the owner of the temporary storage warehouse - from the moment of placing of goods in the temporary storage warehouse;

   3) with the party providing temporary storage of goods in the places not being temporary storage warehouses - from the moment of registration by the customs bodies of the documents presented to place the goods for temporary storage.
2. The duty to pay import customs duties, taxes for the foreign goods placed for temporary storage is terminated:
   1) with the carrier or another party enjoying authority for the goods as of the moment of registration of the documents submitted to place the goods for temporary storage - when the goods are placed for temporary storage in the temporary storage warehouse or accepted by another party for temporary storage in a place not being a temporary storage warehouse;
   2) with the owner of the temporary storage warehouse - when the goods are handed out from the temporary storage warehouse to be placed under the customs procedure;
   3) with the party providing temporary storage of goods in a place not being a temporary storage warehouse - when the goods are placed under the customs procedure;
   4) with the parties mentioned in Subitems 1-3 of the present Item - when the goods are detained in compliance with Chapter 21 of the present Code, and also in cases specified in Item 2 of Article 80 of the present Code.

3. In the cases of temporary storage of goods, the deadline of payment of import customs duties and taxes is considered to be:
   1) with the carrier or another party enjoying authority for the goods as of the moment of registration of documents presented for the placing of goods for temporary storage:
      in the case of loss of the goods placed for temporary storage before they are placed in the temporary storage warehouse, or acceptance by another party for temporary storage in a place not being a temporary storage warehouse, except for destruction (unrecoverable loss) because of an accident or force majeure or as a result of the natural loss under normal conditions of transportation (shipment) and storage - the day of such payment, and if this day is not established, the day of registration by the customs body of the documents presented for the placing of goods for temporary storage;
      in the case of transfer of goods placed for temporary storage to the recipient or another party without the permission of the customs body before their placing in the temporary storage warehouse or acceptance of them by another party for temporary storage in a place not being a temporary storage warehouse - the day of such transfer, and if this day is not established, the day of registration by the customs body of the documents presented for the placing of goods for temporary storage;
   2) with the party providing temporary storage of goods in the place not being a temporary storage warehouse:
      in the case of loss of the goods placed for temporary storage before their placing in the place not being a temporary storage warehouse, except for destruction (unrecoverable loss) because of an accident or force majeure or as a result of natural loss under normal conditions of transportation (shipment) and storage - the day of such loss, and if this day is not established, the day of registration by the customs body of the documents used to place the goods for temporary storage;
      in the case of transfer of goods placed for temporary storage to the recipient or another party without the permission of the customs body before their placing in a place not being a temporary storage warehouse - the day of such transfer, and if this day is not established, the day of registration by the customs body of the documents presented for the placing of the goods for temporary storage;
   3) with the owner of the temporary storage warehouse or the party providing temporary storage of goods in the place not being a temporary storage warehouse:
      in the case of a loss of goods available in the temporary storage warehouse or a place not being a temporary storage warehouse, except for destruction (unrecoverable loss) because of an accident or force majeure or as a result of natural loss under normal conditions of transportation (shipment) and storage - the day of such loss, and if this day is not established, the day of placing of the goods in the temporary storage warehouse or the place not being a
temporary storage warehouse;
in the case of transfer of the goods available in the temporary storage warehouse or the
place not being a temporary storage warehouse to the recipient or another party without the
permission of the customs body - the day of such transfer, and if this day is not established, the
day of placing of the goods in the temporary storage warehouse or a place not being a
temporary storage warehouse;
in case of use of the goods available in the warehouse of the recipient of goods for
purposes other than temporary storage of goods - the day of such use, and if this day is not
established, the day of registration by the customs body of the documents presented for the
placing of goods for temporary storage.

4. The import customs duties, taxes in the cases specified in Item 3 of the present Article
must be paid in the amounts corresponding to the amounts of import customs duties, taxes that
must have been paid in the cases of placing of goods under the customs procedure of release
for internal consumption without tariff preferences and benefits in the payment of customs
duties, taxes calculated proceeding from the rates of customs duties, taxes, customs cost, their
physical characteristic in kind (quantity, weight, volume or another characteristic) and currency
exchange rates fixed in compliance with the legislation of the member-state of the Customs
Union where the customs duties, taxes must be paid and being in effect as of the day of the
deadline of payment of the import customs duties, taxes specified in Item 3 of the present Article
respectively.

Section 5. Customs Operations Pertaining to the Placing of Goods under the Customs
Procedure

Chapter 26. General Provisions on the Customs Operations Pertaining to the Placing of
Goods under the Customs Procedure

Article 173. Procedure of Carrying out Customs Operations Pertaining to the Placing of
Goods under the Customs Procedure

1. Customs operations pertaining to the placing of goods under the customs procedure
are carried out according to the procedure and on conditions specified in the customs legislation
of the Customs Union, and, where it is established by this Code or other international treaties
made by member states of the customs union - by the legislation of member states of the
customs union.

2. A procedure for and techniques of making the customs operations connected with
placing commodities under a customs treatment, depending on the kind of commodities being
moved across the customs border, mode of transport used for such movement (motor, air,
railway, sea, river and other ones), as well as on the category of persons moving commodities,
shall be established by the customs legislation of the customs union and/or the legislation of member states of the customs union.

A procedure for and techniques of making customs operations defined by the legislation
of member states of the customs union must not lead to exemption in full or in part from paying
import customs duties and from taking non-tariff regulation measures, as well as anti-dumping,
compensation and special protective measures.

3. On behalf of the customs bodies, customs operations pertaining to the placing of
goods under the customs procedure are carried out by the officials of the customs bodies
authorised to carry out such customs operations in compliance with their official (functional)
duties.

4. The requirements of the customs bodies when they carry out customs operations
pertaining to the placing of goods under the customs procedure must be substantiated and restricted to the requirements necessary to ensure observance of the customs legislation of the Customs Union.

5. Customs operations pertaining to the placing of goods under the customs procedure are applied regardless of the country of origin, departure or destination of goods.

Article 174. The Placing of Goods under the Customs Procedure

1. The placing of goods under the customs procedure begins with the moment of submission to the customs body of the customs declaration and/or another documents necessary for the placing of goods under the customs procedure in the cases envisaged in the present Code.

2. Goods subject to the veterinary, phytosanitary and other types of state control may be placed under the customs procedure only after the appropriate control.

3. The placing of goods under the customs procedure ends with the release of the goods in compliance with the declared customs procedure.

Article 175. Place and Time to Carry out Customs Operations Pertaining to the Placing of Goods under the Customs Procedure

1. Customs operations pertaining to the placing of goods under the customs procedure are carried out in the places of location of the customs bodies during their working hours.

2. If there is a motivated request of the declaring party or the customs representative, individual customs operations pertaining to the placing of goods under the customs procedure may be carried out outside the place of location in other than the working hours of the customs bodies.

Article 176. Documents and Information Necessary of the Placing of Goods under the Customs Procedure

1. When the goods are placed under the customs procedure, the parties specified in the present Code must present to the customs bodies the documents and information necessary for the release of goods.

When carrying out customs operation pertaining to the placing of goods under the customs procedure, customs bodies may demand only those documents and information that are necessary to ensure observance of the customs legislation of the Customs Union and envisaged in the customs legislation of the Customs Union.

2. The list of documents and information necessary for the release of goods and the deadlines of their submission are specified in the present Code.

3. Customs bodies may not refuse to accept the documents because of a presence of misprints, technical or grammar errors that do not change the information available in the documents and affecting the adoption of the decision by the customs body to release the goods.

4. The documents necessary for the release of the goods may be presented in electronic form in compliance with the present Code.

5. The forms of the customs documents are specified in the decision of the Commission of the Customs Union.

Customs documents are filled in the Russian language, if otherwise is not specified in compliance with the present Code.

6. According to international treaties of the member-states of the Customs Union and international treaties of the member-states of the Customs Union with foreign states, one may use customs documents of other states used for customs purposes to simplify and speed up the release of goods.
Article 177. Presence of Concerned Parties and Their Representatives in the Course of the Customs Operations Pertaining to the Placing of Goods under the Customs Procedure

1. **Concerned parties** or their representatives may be present in the course of the customs operations pertaining to the placing of goods under the customs procedure.

2. At the demand of the customs body, concerned parties or their representatives must be present in the course of the customs operations pertaining to the placing of goods under the customs procedure to render assistance to the customs bodies to carry them out.

Article 178. Priority Order for the Placing of Individual Categories of Goods under the Customs Procedure

The goods necessary for the elimination of consequences of natural disasters, emergency situations of natural or technological nature, products of military destination necessary for peace-keeping actions or military exercises, as well as perishable goods, live animals, radioactive materials, explosives, international postal dispatches, urgent cargo, humanitarian and technical aid, messages and materials for mass media, spare parts, engines, expandable materials, equipment and tools required for repair of transport vehicles involved in international carriage, and other similar goods are placed under the customs procedure according to the priority procedure.

Chapter 27. Customs Declaring of Goods

Article 179. General Provisions on the Customs Declaring of Goods

1. The goods are subject to the **customs declaring** when placed under the customs procedure or in other cases specified in compliance with the present Code.

2. Customs declaring of goods is vested in the declaring party or the customs representative acting in the name and on behalf of the declaring party.

3. Customs declaring may occur in writing or in electronic form while using the customs declaration.

Article 180. Customs Declaration

1. The following types of **customs declaration** are used in the cases of customs declaring of goods depending on the declared customs procedures and parties moving the goods:

   1) declaration for the goods;
   2) transit declaration;
   3) passenger customs declaration;
   4) declaration for the transport vehicle.

   The forms and procedure of filing the customs declaration are specified in the decision of the Commission of the Customs Union.

2. The list of information that must be indicated in the customs declaration is limited only to that necessary for the calculation and collection of customs payments, generation of customs statistics and application of the customs legislation of the Customs Union and other legislation of the member-states of the Customs Union.

3. The information that must be indicated in the customs declaration for the goods and the transit declaration, depending on the customs procedure, category of goods, parties moving them and type of transport, may be reduced by the decision of the Commission of the Customs Union or by the legislation of member states of the Customs Union where it is provided for by a decision of the Commission of the Customs Union.
The information that must be indicated in the passenger customs declaration and the declaration for the transport vehicle is specified in the decision of the Commission of the Customs Union.

4. As a customs declaration, one may use transportation (shipment), commercial and/or other documents containing information necessary for the release of goods in compliance with the customs procedure in the cases and according to the procedure specified in the present Code and the decision of the Commission of the Customs Union.

5. The customs declaration may be presented in electronic form in compliance with the present Code. The procedure of submission and use of the customs declaration in electronic form is specified in the decision of the Commission of the Customs Union.

6. Submission of the customs declaration in writing must be accompanied by submission of its electronic copy to the customs body, if otherwise is not specified in this Code, a decision of the Commission of the Customs Union or by the legislation of member states of the customs union where it is provided for by a decision of the Commission of the Customs Union.

The structure and format of the electronic copy of the customs declaration, as well as the procedure of its submission and use, are specified in the decision of the Commission of the Customs Union.

Article 181. Declaration for the Goods

1. When the goods are placed under the customs procedure, except for the customs transit customs procedure, the customs body gets declaration for the goods.

2. The following main information is indicated in the declaration for the goods, including that in encoded form:
   1) declared customs procedure;
   2) information on the declaring party, customs representative, consignor and recipient of goods;
   3) information on the transport vehicles used for the international transportation of goods and/or their transportation over the customs territory of the Customs Union under the customs control;
   4) information on the vehicles of international transportation and/or transport vehicles used to transport the goods over the customs territory of the Customs Union under the customs control;
   5) information on the goods:
      name;
      description;
      classification code according to the Commodity Nomenclature of Foreign Economic Activities;
      name of the country of origin;
      name of the country of departure (destination);
      description of packing (quantity, type, labelling and ordinal numbers);
      quantity in kilograms (gross and net weight) and in other units of measurement;
      customs cost;
      statistic cost;
   6) information on the calculated customs payments:
      rates of customs duties, taxes, customs fees;
      applied exemptions for customs payments;
      amounts of accrued customs duties, taxes, customs fees;
      currency exchange rates fixed in compliance with the legislation of the member-state of the Customs Union and applied for the calculation of customs payments in compliance with the
present Code;
7) information on the foreign trade transaction and its main terms;
8) information on observed restrictions;
9) information on the manufacture of goods;
10) information confirming the observance of the terms of placing of goods under the customs procedure;
11) information on the documents presented in compliance with Article 183 of the present Code;
12) information on the party having drawn up the declaration for the goods;
13) place and date of drawing up of the declaration for the goods.

Article 182. Transit Declaration
1. When the goods are placed under the customs transit customs procedure, a transit declaration is presented to the customs body of departure.
2. As a transit declaration, one may present transportation (shipment), commercial and/or other documents, including those specified in the international treaties containing information mentioned in Item 3 of the present Article.
3. The transit declaration must contain the following information on:
   1) consignor, recipient of goods in compliance with transportation (shipment) documents;
   2) country of departure, country of destination of goods;
   3) declaring party;
   4) carrier;
   5) vehicle of international transportation used to carry the goods;
   6) name, quantity, cost of goods in compliance with commercial, transportation (shipment) documents;
   7) code of goods according to the Harmonized Commodity Description and Coding System or the Commodity Nomenclature of Foreign Economic Activities at the level of the first six digits at least;
   8) gross weight of goods or volume, as well as the quantity of goods in additional units of measurement (in the presence of such information) for each code of the Commodity Nomenclature of Foreign Economic Activities or the Harmonized Commodity Description and Coding System;
   9) number of pieces of freight;
   10) point of destination of goods in compliance with transportation (shipment) documents;
   11) documents confirming observance of restrictions pertaining to the moving of goods across the customs border, if such moving is permitted in the presence of such documents;
   12) planned reloading of goods or cargo operations on the way.
If the documents cited in Item 2 of this Article which are accepted as a transit declaration do not contain all the data specified in this item, missing data must be contained in the documents attached to such transit declaration or accompanying it which are to be filed with a customs authority.
4. The customs body may not demand from the declaring party submission of information other than that mentioned in Item 3 of the present Article.
5. The transit declaration is registered by the customs body, including the use of information systems and information technologies applied by customs bodies.
The procedure of submission and registration of the transit declaration is specified in the decision of the Commission of the Customs Union.

Article 183. Submission of Documents in Cases of Customs Declaring of Goods
1. Submission of the **customs declaration** must be accompanied by submission to the customs body of the documents used to fill in the customs declaration, if otherwise is not specified in the present Code.

   Such documents include:
   1) documents confirming the powers of the party submitting the customs declaration;
   2) the documents which prove making a foreign economic transaction or, where there is no foreign economic transaction, other documents proving the right of commodities' possession, use and/or disposal, as well as other commercial documents available to the declarant;
   3) transportation (shipment) documents;
   4) documents confirming observance of prohibitions and restrictions;
   5) documents confirming observance of restrictions pertaining to the use of special protection, anti-dumping and compensation measures;
   6) documents confirming the country of origin of goods in the cases envisaged in the present Code;
   7) documents used to declare the classification code of the goods according to the **Commodity Nomenclature** of Foreign Economic Activities;
   8) documents confirming the transfer and/or securing of transfer of customs payments;
   9) documents confirming the right for the benefits in the transfer of customs payments, for a full or partial exemption from customs duties, taxes in compliance with the customs procedures specified in the present Code, or for a reduction of the base (taxable base) for the calculation of customs duties, taxes;
   10) documents confirming the change of time of payment of customs duties, taxes;
   11) documents confirming the declared customs cost of the goods and the chosen method of determination of the customs cost of goods;
   12) documents confirming observance of the requirements in the area of currency control in compliance with the currency legislation of the member-states of the Customs Union;
   13) document of registration and nationality of the **vehicle of international transportation** - in the case of transportation of goods by the highway transport when they are placed under the customs transit customs procedure.

   If the documents mentioned in the present Item do not contain information declared in the customs declaration, one must present other documents that were used to fill in the customs declaration.

   When filing the declaration in respect of commodities for placing them under the **customs procedure of commodities export** which are not subject to export customs duties, it shall not be necessary to file with a customs authority documents, other than those which are cited in Subitems 1), 2), 5), 8), 9 and 13) of this item, as well as in Subitem 3) of this item, if such documents are available.

2. The list of documents submitted in the cases of **customs declaring** of goods may be reduced in compliance with the customs legislation of the Customs Union or the legislation of the member-states of the Customs Union depending on the form of customs declaring (written, electronic), types of customs declaration, customs procedure, categories of goods and persons.

3. If individual documents that were used to fill in the customs declaration cannot be presented when submitting the customs declaration, the customs body, after submission of a motivated appeal of the declaring party, shall permit submission of such documents before the release of the goods, or, where it is provided for by the legislation of member-states of the Customs Union - after the goods' release.

4. In the cases of customs declaring of goods, one presents original documents or their copies. A customs authority is entitled to check the correspondence of copies of presented documents to the originals thereof where it is established by the legislation of member states of the customs union.
If in the cases of customs declaring of goods, the documents that were used for the customs declaring were presented to the customs body earlier, it is enough to submit copies of such documents or indicate information on submission of such documents to the customs body.

5. In the cases of customs declaring of goods, the documents may be presented in electronic form in compliance with the present Code.

The procedure of submission and use of electronic documents is specified in the customs legislation of the Customs Union.

6. Submission of the customs declaration in electronic form may not be accompanied by submission of documents to the customs body that were used to fill in the customs declaration, including the documents specified in Articles 240, 253, 265, 294, 299 and 308 of the present Code, if such documents were presented earlier to the customs body or they may be presented later in compliance with the legislation of the member-state of the Customs Union.

7. Customs bodies may accept and use in the course of the customs declaring documents and information drawn up in the state languages of the member-states of the Customs Union and in foreign languages.

The customs body may demand to translate the information available in the documents drawn up in a language not being a state language of the member-state of the Customs Union whose customs body gets such documents in the course of the customs declaring.

Article 184. Additional Documents to Be Filed When Effecting Customs Declaring in Compliance with the Conditions of Customs Treatments

When effecting customs declaring in compliance with the conditions of declared customs procedures, the documents provided for by Articles 240, 253, 256, 294, 299 and 308 of this Code shall be filed in addition to those cited in Article 183 of this Code and, if customs treatments are established in compliance with:

Item 2 of Article 202 of this Code - by international treaties made by member states of the customs union;

Item 3 of Article 202 of this Code - by the legislation of member states of the Customs Union.

Article 185. Deadlines of Submission of the Customs Declaration

1. The customs declaration for goods imported to the customs territory of the Customs Union is submitted before the expiry of the term of temporary storage of goods, if otherwise is not specified in the present Code.

2. The customs declaration for the goods exported from the customs territory of the Customs Union is submitted before their departure from the customs territory of the Customs Union, if otherwise is not specified in the present Code.

3. The customs declaration for the goods being an instrument, means or item of an administrative violation or crime, if there is a decision requiring their return and that are subject to the customs declaring in compliance with this Code, is submitted within 30 days from the day of the entry into force of:

1) a court ruling lifting criminal (administrative) liability;
2) a decision of the customs body (official) lifting administrative liability;
3) a ruling of the court or customs body (official) terminating proceedings in a criminal (administrative) case;
4) a ruling of the court or customs body (officials) calling to account in the cases of administrative or criminal liability.

4. The goods mentioned in Item 3 of the present Article for which the customs declaration is not submitted within specified deadlines are detained by the customs body in
compliance with **Chapter 21** of the present Code.

**Article 186. Declaring Party**

Declaring parties may include:

1) **party of the member-state of the Customs Union:**
   - having concluded a foreign economic transaction or in whose name (on whose behalf) the transaction was concluded;
   - having the right of possession, use and/or disposal of the goods - in the absence of the foreign economic transaction;

2) **foreign parties:**
   - natural person moving the goods for personal use;
   - the party enjoying customs benefits in compliance with **Chapter 45** of the present Code;
   - organisation having a representation created on the territory of the member-state of the Customs Union according to established procedure - when declaring the customs procedures of temporary import, re-export, as well as the customs procedure of release for internal consumption only for the goods imported for own needs of such representations;
   - party enjoying the right of disposal of the goods other than in the framework of the transaction where one side is the party of the member-state of the Customs Union;

3) for declaring the customs treatment of customs transit - the persons cited in Subitems 1) and 2) of this article, as well as:
   - the carrier, in particular the customs carrier;
   - the shipping agent, if he is a person of a member state of the customs union.

**Article 187. Rights of the Declaring Party**

In the cases of the customs declaring of goods and carrying out other customs operations necessary for the placing of goods under the customs procedure, the **declaring party** may:

1) inspect, measure and carry out cargo operations with the goods under customs control;

2) take samples and prototypes of goods under customs control after obtaining permission of the customs body while observing the conditions envisaged in **Article 155** of the present Code;

3) be present in the course of the customs inspection and customs search of the goods carried out by officials of the customs bodies and when these persons take samples and prototypes of goods;

4) get acquainted with the results of investigation of samples and prototypes of the declared goods available with the customs bodies;

5) present documents and information in electronic form in compliance with the present Code;

6) appeal against decisions of the customs bodies, actions (failure to act) of the customs bodies or their officials;

7) attract experts to refine information on the declared goods;

8) enjoy other authority and rights envisaged in the present Code.

**Article 188. Duties of the Declaring Party**

In the cases of **customs declaring** of goods and carrying out other customs operations necessary for the placing of goods under the customs procedure, the declaring party shall be obliged to:

1) declare the goods;

2) present to the customs body the documents used to fill in the customs declaration, if
otherwise is not specified in the customs legislation of the Customs Union;

3) present the declared goods in cases specified in the present Code or at the demand of the customs body;

4) transfer customs payments and/or ensure their payment in compliance with the present Code;

5) observe the requirements and terms of use of the goods in compliance with the customs procedure;

6) fulfil other requirements envisaged in the present Code.

Article 189. Responsibility of a Declarant
A declarant shall be held responsible under the legislation of member states of the customs union for failure to discharge the duties provided for by Article 188 of this Code, as well as for declaring unreliable data cited in the customs declaration, in particular when customs authorities render the decision to release commodities with the use of the risk management system.

Article 190. Submission and Registration of the Customs Declaration

1. The customs declaration is submitted by the declaring party or the customs representative to the customs body authorised in compliance with the legislation of the member-state of the Customs Union to register customs declarations.

2. The date and time of submission of the customs declaration, its electronic copy and necessary documents is recorded by the customs body, including the use of information technologies.

3. The customs body shall register or refuse to register the customs declaration within two hours from the moment of submission of the customs declaration according to the procedure specified in the decision of the Commission of the Customs Union.

4. The customs body shall refuse to register the customs declaration if:

   1) the customs declaration is submitted to the customs body that does not have authority to register customs declarations;

   2) the customs declaration is submitted by someone other than the authorised party;

   3) the customs declaration does not contain necessary information envisaged in Articles 180-182 of the present Code;

   4) the customs declaration is not signed or not certified appropriately or is not drawn up to the specified form;

   5) the actions that must be committed before submission or simultaneously with the submission of the customs declaration in compliance with the present Code for the declared goods were not committed.

5. A refusal to register the customs declaration is drawn up by the official of the customs body in writing while indicating the reasons of the refusal.

   In the case of a refusal to register the customs declaration, the customs declaration and presented documents are returned to the declaring party or the customs representative.

6. If the customs declaration is not registered by the customs body, such customs declaration is considered to be not submitted for customs purposes.

7. From the moment of registration, the customs declaration becomes a document certifying the facts of legal significance.

8. Provisions of Items 2 and 3 of the present Article are not applied in the cases of customs declaration of goods placed under the customs transit customs procedure.

Article 191. Changing or Amending the Information Available in the Customs Declaration

1. The information available in the customs declaration may be changed or amended
before the release of goods after obtaining permission of the customs body to a motivated written appeal of the declaring party while observing the following conditions:

if the changes and amendments do not affect the adoption of the decision on the release of goods and do not imply the need to change the information affecting the amount of customs payments, except for the cases of adjustment of the customs cost of goods, and observance of prohibitions and restrictions;

if, by the moment of acceptance of the appeal of the declaring party, the customs body did not notify them of the place and time of the customs search and/or did not adopt the decision to carry out other forms of customs control for the goods.

The changing and amending of information declared in the registered customs declaration may not bring about declaration of information on the goods other than those indicated in the registered customs declaration.

2. Introduction of changes and amendments to the customs declaration after the release of goods is permitted in cases and according to the procedure specified in the decision of the Commission of the Customs Union.

3. Customs bodies may not, at their own initiative, order or request of the party, fill in the customs declaration, change or amend the information available in the customs declaration, except for the information included in the sphere of reference of the customs bodies, adjustment of the customs cost of the goods and/or changing after the release of the goods of other information affecting the amount of customs payments and observance of prohibitions and restrictions made in compliance with the provisions of the customs legislation of the Customs Union.

Article 192. Recall of the Customs Declaration

1. Pursuant to a written appeal of the declaring party, the registered customs declaration for foreign goods may be recalled by it before the customs body adopts a decision to release the goods.

In the case of recall of the customs declaration, the new customs declaration must be submitted within the limits of the temporary storage of goods.

In the case of failure to submit the customs declaration within the deadline mentioned in Part 2 of this Item, the goods are detained by the customs bodies in compliance with Chapter 21 of the present Code.

2. Pursuant to the written appeal of the declaring party, the customs declaration for the goods of the Customs Union may be recalled before the actual departure of the goods from the customs territory of the Customs Union, including the cases after adoption of the decision to release the goods.

To recall the customs declaration for the goods of the Customs Union, the appeal for the recall must indicate the place of location of the goods.

3. The recall of the customs declaration is permitted after obtaining written permission of the customs body, if the customs body, before receiving the appeal of the declaring party, did not notify the declaring party of the place and time of the customs search of the goods declared in the customs declaration and/or did not reveal violations of the customs legislation of the Customs Union implying administrative or criminal liability.

The customs declaration may be recalled after the customs search of the goods, if in the course of such search, they did not find violations of the customs legislation of the Customs Union implying administrative or criminal liability.

Article 193. Preliminary Customs Declaring of Goods

1. The customs declaration may be submitted for foreign goods before their import to the customs territory of the Customs Union.
2. If transportation (shipment) or commercial documents accompanying the goods must be used for customs purposes, the customs body, in the cases of preliminary declaring of goods, accepts copies of these documents certified by the declaring party or information from these documents in the electronic form and verify the information available in the copies of the mentioned documents after presentation of the goods to the customs body with the information contained in the original documents, including those in electronic form.

3. In the cases of preliminary customs declaring, the customs declaration may lack information that, because of its nature, may not have been known to the declaring party before the import of goods to the customs territory of the Customs Union and/or their presentation to the customs body.

Such information must be included in the customs declaration before the adoption of the decision on the release of goods according to the procedure specified in the decision of the Commission of the Customs Union.

4. If the cost, quantity or weight figures are different from those declared on the basis of copies of transportation (shipment) or commercial documents, the documents confirming the change of the cost, quantity or weight are presented on an obligatory basis.

5. If after the import of goods to the customs territory of the Customs Union, the declaring party finds inconsistencies in the cost, quantity or weight figures being different from the ones declared earlier, the declaring party may recall the customs declaration according to the procedure envisaged in Article 192 of the present Code.

6. If the goods are not presented to the customs body having registered the customs declaration or another customs body specified in compliance with the legislation of the member-state of the Customs Union within 30 (thirty) calendar days from the day following the day of its registration, or bans and restrictions have been introduced, the customs authority shall deny the release of these commodities.

Article 194. Particulars of the Customs Declaring of Goods

Depending on the category of goods and the parties moving them, the customs legislation of the Customs Union and/or the legislation of the member-states of the Customs Union may introduce particulars of the customs declaring of goods, including the following cases:

1) if the declaring party does not have exact information necessary for the customs declaring;

2) in the cases of regular moving of goods across the customs border by one and the same party within certain period of time;

3) when the goods are moved by the pipeline transport and over electric power supply lines;

4) when the goods are moved unassembled or disassembled, including incomplete or unfinished ones, within a certain period of time.

Chapter 28. Release of Goods


1. The release of goods is effected by the customs bodies if the following conditions are observed:

1) the customs body gets licenses, certificates, permissions and/or other documents necessary for the release of goods in compliance with the preset Code and/or other international treaties of the member-states of the Customs Union;
2) the parties observe necessary requirements and terms for the placing of goods under the chosen customs procedure in compliance with the present Code, and when the customs procedures are specified in compliance with Item 2 of Article 202 of the present Code - international treaties of the member-states of the Customs Union and/or legislation of the member-states of the Customs Union;
3) customs duties, taxes are paid for the goods or a security of their payment is provided in compliance with the present Code.

2. The release of goods is effected by the customs bodies within a deadline not greater than period indicated in Article 196 of the present Code.
3. Commodities shall be released by a customs official in the procedure established by the legislation of member states of the customs union, if a different procedure is not set up by a decision of the Commission of the Customs Union, by way of entering (writing down) appropriate notes to (in) the customs declaration and/or commercial, transportation (carriage) documents, as well as appropriate data to the information systems of a customs authority.

Article 196. The Time of Commodities' Release
1. A customs authority must complete the release of commodities at the latest within one working day following the date of registration of the customs declaration, if not otherwise established by this Code.
   The release of commodities which are not subject to export customs duties and which are to be placed under the customs treatment of export, and of commodities to be placed under the customs treatment of temporary exportation, whose list is defined by the Commission of the Customs Union, must be completed by a customs authority at latest within four hours as from the time of registration of the declaration in respect of these commodities or, if the declaration in respect of commodities is registered less that four hours before the end of the customs authority's working hours - at latest within four hours as from the start of this customs authority's working hours.
   The cited time periods shall include the time of exercising customs control.
2. When applying preliminary commodities' customs declaring in compliance with Article 193 of this Code, the commodities release must be completed by a customs authority within one working day following the date when the commodities are presented to the customs authority that has registered the customs declaration.
3. The commodities' release may be suspended in compliance with Article 331 of this Code.
4. The term of commodities' release may be extended by the time period which is required for exercising or completing the forms of customs control by authorization in writing of the head (chief) of a customs authority, deputy head (chief) empowered by him/her or of the persons acting for them and may not exceed ten working days as from the day following the day of registration of the customs declaration, if not otherwise established by this Code.
5. The Commission of the Customs Union by its decision and/or the legislation of member states of the customs union may fix shorter time periods for commodities release than those established in Item 1 of this Article.

Article 197. Release of Goods before Submission of the Customs Declaration
1. When individual categories of goods mentioned in Article 178 of the present Code and imported to the customs territory of the Customs Union and placed under customs procedures, except for the customs transit customs procedure, as well as when special simplifications are applied to authorised economic operators in compliance with Item 2 of Article 41 of the present Code, the release of goods may be effected before submission of the customs declaration, provided the declaring party presents:
1) commercial or other documents containing information on the consignor and recipient of goods, country of departure and destination of goods, name, description, classification code of the goods according to the Commodity Nomenclature of Foreign Economic Activities at the level of the first four digits at least, quantity, gross weight and the cost of goods;

2) obligation in writing to present the customs declaration and necessary documents and information no later than the tenth of the month following the month of the release of goods containing information on the goals of use of the goods and the customs procedure used to place the goods;

3) documents and information confirming observance of prohibitions and restrictions, except for the cases when such documents and information may be presented at the date of submission of the customs declaration.

2. In the cases of release of goods before submission of the customs declaration, the duty to pay the import customs duties, taxes for these goods:

1) emerges with the declaring party from the date of such release;

2) is terminated in the cases specified in Subitems 1-7, 9 and 10 of Item 2 of Article 80 of the present Code, and when the marks of release of goods are entered (put) in the customs declaration;

3) must be fulfilled:

before the expiry of the deadline mentioned in Subitem 2 of Item 1 of the present Article. In this case, for the calculation of the import customs duties and taxes, one uses the rates of customs duties, taxes and the currency exchange rate fixed in compliance with the legislation of the member-state of the Customs Union being in effect as of the day of the registration of the customs declaration;

if within the deadline specified in Subitem 2 of Item 1 of the present Article, the customs body did not enter (put) in the customs declaration for the goods released before the submission of the customs declaration the marks of release of goods - on the last day of the deadline specified in Subitem 2 of Item 1 of the present Article. In this case, for the calculation of the import customs duties, taxes, one uses the rates of customs duties, taxes and the currency exchange rate fixed in compliance with the legislation of the member-state of the Customs Union being in effect as of the last day of the deadline specified in Subitem 2 of Item 1 of the present Article.

3. For the goods mentioned in Article 178 of the present Code, except for the goods necessary for elimination of consequences of natural disasters, emergency situations of natural and technological nature, products of military destination necessary for peace-keeping actions or military exercises, as well as humanitarian and technical aid, when they are released before submission of the customs declaration, one provides security of payment of customs duties, taxes.

4. The release before submission of the customs declaration of goods where the declaring party is an authorised economic operator is used on condition that the amount of import customs duties, taxes due for payment is not greater than the amount of security of payment of customs duties, taxes provided by the authorised economic operator in compliance with Article 39 of the present Code, if this is envisaged in the legislation of the member-state of the Customs Union.

Article 198. Release of Goods in the Presence of the Need to Investigate the Documents, Samples and Prototypes of Goods or Obtain an Expert Statement

1. If customs bodies decide that they need to investigate samples and prototypes of goods, detailed technical documentation or carry out an expert evaluation to check the correctness of information available in the customs declaration or other documents presented to the customs bodies, the goods are released before the results of the customs expert
evaluation are obtained on condition that the declaring party provides security of payment of customs duties, taxes in the amount of customs duties, taxes that may be accrued additionally as a result of such investigation or expert evaluation.

2. The goods are not released only if the customs bodies find signs showing that the goods may be subject to prohibitions and restrictions and the declaring party did not present evidence confirming their observance.

**Article 199. Release of Goods in the Cases of Revealed Administrative Violations or Crimes**

1. If an administrative violation or crime is revealed, the goods may be released before the end of the proceedings in the case or the administrative process is over, if such goods are not withdrawn or arrested in compliance with the legislation of the member-states of the Customs Union.

2. The legislation of the member-states of the Customs Union may envisage a need to provide security of payment of customs duties and taxes that may be accrued additionally.

**Article 200. Conditionally Released Commodities**

1. As conditionally released commodities shall be deemed those which are placed under the customs treatment of release for internal consumption in respect of which:
   1) privileges are granted as to payment of import customs duties and taxes which are linked to restrictions concerning the commodities' use and/or disposal;
   2) restrictions as to the use and/or disposal thereof are connected with presentation of the documents cited in Subitem 1 of Item 1 of Article 195 of this Code after the commodities' release;
   3) a member state of the customs union applies the rates of import customs duties which are lower than those of import customs duties which are fixed by the Uniform Customs Tariff.

2. The conditionally released commodities cited in Subitem 1 of Item 1 of this article may only be used for the purposes which comply with the terms of granting privileges.

The transfer of the conditionally released commodities cited in Subitem 1 of Item 1 of this article to third persons is prohibited, in particular by way of their sale or alienation in any other way or, where restrictions as to the importation of the cited commodities are imposed in connection with verification of these commodities’ quality and safety, their use (operation, consumption) in any form is prohibited.

The conditionally released commodities cited in **Subitem 3 of Item 1** of this article may only be used within the limits of the territory of the member state of the customs union whose customs authority has released them.

3. Conditionally released commodities shall have the status of foreign commodities and shall be under customs control.

4. The commodities cited in Subitem 1 of Item 1 of this article shall be deemed conditionally released pending termination of the duty to pay the due sums of import customs duties and taxes, if not otherwise provided for by the legislation of member states of the customs union.

5. Conditionally released commodities shall acquire the status of commodities of the customs union after the following:
   1) termination of the duty to pay due sums of customs duties and taxes - in respect of the commodities cited in Subitem 1 of Item 1 of this article;
   2) presentation of the documents cited in **Subitem 1 of Item 1 of Article 195** of this Code - in respect of the commodities cited in **Subitem 2 of Item 1** of this article;
   3) payment of import customs duties in the amount of the difference between the sums of import customs duties estimated at the rates of import customs duties fixed by the Common
Customs Tariff and the sums of import customs duties paid when releasing commodities - in respect of the commodities cited in Subitem 3 of Item 1 of this article.

6. International treaties and/or decisions of the Commission of the Customs Union may define other circumstances under which conditionally released commodities can acquire the status of commodities of the customs union.

7. For acquiring the status of commodities of the customs union conditionally released commodities shall not be subject to repeated placement under the customs treatment of release for internal consumption.

A procedure for paying customs duties and taxes or for filing the documents cited in Subitem 1 of Item 1 of Article 195 of this Code, where it is provided for by Subitems 1-3 of Item 5 of this article, shall be defined by the legislation of member states of the customs union.

8. International treaties made by member states of the customs union or the legislation of member states of the customs union may establish other cases of and procedure for classifying commodities as conditionally released ones.

Article 201. Refusal to Release the Goods

1. In the cases of a failure to observe the terms of release of goods specified in Item 1 of Article 195 of the present Code, as well as in cases mentioned in Item 6 of Article 193 of this Code and in Item 2 of the present Article, the customs body no later than the deadline of release of goods shall refuse to release the goods in writing indicating all the reasons having served as grounds for such refusal and recommendations to eliminate them.

The procedure of drawing up the refusal to release the goods is specified in the decision of the Commission of the Customs Union.

2. The customs body shall refuse to release the goods if in the course of the customs control, customs bodies revealed violations of the customs legislation of the Customs Union, except for the cases if:
   revealed violations that do not imply initiation of administrative or criminal proceedings are eliminated;
   revealed violations are eliminated, and the declared goods are not withdrawn or not arrested in compliance with the legislation of the member-states of the Customs Union.

Section 6. Customs Procedures

Chapter 29. General Provisions on Customs Procedures

Article 202. Types of Customs Procedures

1. The following types of customs procedures are introduced for the goods for the purposes of customs regulation:
   1) release for internal consumption;
   2) export;
   3) customs transit;
   4) customs warehouse;
   5) processing on the customs territory;
   6) processing outside the customs territory;
   7) processing for internal consumption;
   8) temporary import (admission);
   9) temporary export;
   10) re-import;
   11) re-export;
12) duty-free trade;  
13) destruction;  
14) abandoning in favour of the state;  
15) free customs zone;  
16) free warehouse;  
17) special customs procedure (special customs procedure specifying for customs purposes the requirements and terms of use and/or disposal of individual categories of goods on the customs territory of the Customs Union or outside it).

2. Customs procedures mentioned in Subitems 15 and 16 of Item 1 of the present Article are specified in international treaties of the member-states of the Customs Union.

3. A special customs treatment shall be established by the legislation of a member state of the customs union in compliance with the conditions and in respect of the categories of commodities which are defined by a decision of the Commission of the Customs Union.

**Article 203.** Choosing and Changing the Customs Procedure

1. Following the party's choice, the goods moved across the customs border are placed under a certain customs procedure according to the procedure and on conditions envisaged in the present Code and the legislation of the member-states of the Customs Union.

2. The party may change the chosen customs procedure for another one in compliance with the present Code.

**Article 204.** Placing under Customs Procedure

The day of placing of goods under the customs procedure is considered to be the day of release of the goods by the customs body according to the procedure specified in the present Code.

**Article 205.** Duty to Confirm Observance of the Terms of Placing of Goods under the Customs Procedure

The duty to confirm observance of the terms of placing of goods under the customs procedure is vested in the declaring party.

**Article 206.** Customs Control of Observance of the Terms of Customs Procedures

1. Customs control of observance of the terms of customs procedures in the cases when the goods do not acquire the status of goods of the Customs Union is vested in the customs bodies of the member-state of the Customs Union on whose territory the goods were released in compliance with this customs procedure according to the procedure specified in the present Code.

2. Customs control for the goods mentioned in Item 1 of the present Article available on the territory of the member-state of the Customs Union other than the state whose customs body released the goods is implemented in compliance with Chapter 17 of the present Code.

**Article 207.** Liability for Failure to Observe the Terms and Requirements of the Customs Procedure

Liability for failure to observe the terms and requirements of the customs procedure rests with the declaring party in compliance with the legislation of the member-states of the Customs Union.

**Article 208.** Consequences of Withdrawal (Arrest) of the Goods Placed under the Customs Procedure

1. In the cases of withdrawal of goods placed under the customs procedure or their arrest
in compliance with the legislation of the member-states of the Customs Union, the customs procedure for these goods is suspended.

If there is a decision revoking the withdrawal of goods or their arrest, the customs procedure is renewed.

In the case of renewal of the customs procedure, the interest that should be accrued and paid in compliance with the present section for the period of suspension of the customs procedure is not accrued and is not paid.

2. When the goods placed under the customs procedure are confiscated or converted into property of the state at a decision of a court, the customs procedure for these goods is terminated, and the foreign goods confiscated or converted into state property acquire the status of the goods of the Customs Union.

3. If the party is called to account for administrative or criminal liability in compliance with the legislation of the member-state of the Customs Union because of the failure to observe the customs procedure on their part, and it makes it impossible to continue applying the given customs procedure, the customs procedure must be terminated within 15 (fifteen) calendar days from the day following the day of the entry into force of the appropriate decision calling the party to account.

The goods for which the customs procedure is not terminated in compliance with Part 1 of the present Item are detained by the customs body in compliance with Chapter 21 of the present Code.

Chapter 30. Customs Procedure of Release for Internal Consumption

Article 209. Essence of the Customs Procedure of Release for Internal Consumption

Release for internal consumption - customs procedure when foreign goods placed under it are located and used on the customs territory of the Customs Union without restrictions of their use and disposal, if otherwise is not specified in the present Code.

Article 210. Terms of Placing of Goods under the Customs Procedure of Release for Internal Consumption

1. The goods are placed under the customs procedure of release for internal consumption provided the following conditions are observed:
   1) payment of import customs duties and taxes, if there are no tariff preferences, benefits in the payment of customs duties and taxes;
   2) observance of prohibitions and restrictions;
   3) submission of documents confirming observance of restrictions associated with the application of special protective, anti-dumping and compensation measures.

2. If the mentioned conditions are observed, the goods acquire the status of the goods of the Customs Union.

3. In the cases of benefits in the payment of customs duties, taxes associated with restrictions of use and/or disposal of the goods, the goods are subject to conditional release in compliance with Article 200 of the present Code and preserve the status of foreign goods.

Article 211. Emergence, Termination of the Duty to Pay Import Customs Duties, Taxes and the Deadline of Their Payment for the Goods Placed under the Customs Procedure of Release for Internal Consumption

1. The duty to pay import customs duties, taxes for the goods placed under the customs procedure of release for internal consumption emerges with the declaring party from the moment of registration of the customs declaration by the customs body.
2. The duty to pay import customs duties and taxes is terminated with the declaring party:
   1) for the goods placed under the customs procedure of release for internal consumption
      - in cases specified in Item 2 of Article 80 of the present Code;
   2) for the goods placed under the customs procedure of release for internal consumption
      while using the benefits in the payment of customs duties and taxes associated with restrictions
      of use and/or disposal of these goods:
      upon the expiry of five years from the day of release of goods in compliance with the
      customs procedure of release for internal consumption, if another time limit is not specified for
      the restrictions of use and/or disposal of the goods, provided the deadline of payment of import
      customs duties, taxes specified in Subitem 2 of Item 3 of the present Article did not occur
      during this period;
      upon the expiry of another available period of restrictions of use and/or disposal of the
      goods, provided that the deadline of payment of customs duties, taxes specified in Subitem 2
      of Item 3 of the present Article did not occur during this period;
   3) when such goods are placed under the customs procedure of abandoning in favour of
      the state or destruction within five years from the day of release of goods in compliance with
      the customs procedure of release for internal consumption or within another available period of
      effect of the benefit - from the moment of submission to the customs body of the document
      confirming acceptance of goods in the property of the state or their destruction;
      in the cases specified in Item 2 of Article 80 of the present Code having occurred within
      5 (five) years or within another available period of effect of the benefit - from the day of release
      of the goods in compliance with the customs procedure of release for internal consumption;
      when conditionally released goods are placed under the customs procedure of re-export, provided that the deadline of payment of import customs duties, taxes specified in Subitem 2 of Item 3 of the present Article did not occur before this placing.

3. Import customs duties, taxes must be paid within the following deadlines:
   1) for the goods placed under the customs procedure of release for internal consumption
      - before the release of goods in compliance with the customs procedure of release for internal
      consumption;
   2) for the goods placed under the customs procedure of release for internal consumption
      while using the benefits in the payment of customs duties, taxes associated with restrictions
      of their use and/or disposal of these goods:
      in the case of refusal to use such benefits - before the amendments pertaining to the
      refusal to use the benefits are entered in the customs declaration submitted to place the goods
      under the customs procedure of release for internal consumption;
      in the case of committing actions for the goods in violation of restrictions of use and/or
      disposal of these goods specified for the use of such benefits, or in violation of the goals
      corresponding to the terms of provided benefits - on the first day when the mentioned action is
      committed, and if this day is not identified, on the day of registration by the customs body of the
      customs declaration submitted to place the goods under the customs procedure of release for
      internal consumption.

Chapter 31. Customs Procedure of Export

Article 212. Essence of the Customs Procedure of Export
1. Export - customs procedure when the goods of the Customs Union are exported
   outside the customs territory of the Customs Union and are intended for permanent stay outside
   it.
2. It is permitted to place under the customs procedure of export the goods earlier placed
under the customs procedures of temporary export or processing outside the customs territory without being actually presented to the customs bodies.

**Article 213. Terms of Placing of Goods under the Customs Procedure of Export**

1. The goods are placed under the customs procedure of export while observing the following conditions:
   1) payment of export customs duties if there are no benefits in the payment of export customs duties;
   2) observance of prohibitions and restrictions;
   3) submission of the certificate of origin of goods for the goods included in the summary list of goods formed by the Commission of the Customs Union in compliance with international treaties of the member-states of the Customs Union regulating the issues of application of the export customs duties for third countries.

2. The goods placed under the customs procedure of export and actually exported outside the customs territory of the Customs Union lose the status of goods of the Customs Union.

**Article 214. Emergence and Termination of the Duty to Pay Export Customs Duties and the Deadline of Their Payment for the Goods Placed under the Customs Procedure of Export**

1. The duty to pay export customs duties for the goods placed under the customs procedure of export emerges with the declaring party from the moment of registration of the customs declaration by the customs body.

2. The duty to pay export customs duties for the goods placed under the customs procedure of export is terminated with the declaring party in the cases specified in Item 2 of Article 80 of the present Code.

3. Export customs duties must be paid before the release of the goods in compliance with the customs procedure of export, if another time limit is not specified in the present Code.

**Chapter 32. Customs Transit Customs Procedure**

**Article 215. General Provisions on the Customs Transit**

1. **Customs transit** - customs procedure when the goods are transported under the customs control over the customs territory of the Customs Union, including the territory of the state not being a member of the Customs Union, from the customs body of departure to the customs body of destination without the payment of customs duties, taxes while applying prohibitions and restrictions, except for the measures of non-tariff and technical regulation.

2. Customs transit is applied in the cases of transportation of:
   1) foreign goods from the customs body at the place of arrival to the customs body at the place of departure;
   2) foreign goods from the customs body at the place of arrival to the internal customs body;
   3) foreign goods, as well as the goods of the Customs Union, unless otherwise provided for in compliance with Item 5) of this article, from the internal customs body to the customs body at the place of departure;
   4) foreign goods from one internal customs body to another internal customs body;
   5) goods of the Customs Union from the customs body in the place of departure to the customs body of the place of arrival through the territory of the state not being a member of the Customs Union.
3. Customs transit is not applied for the goods transported by air transport if the air vessel in the course of the international flight at the place of arrival has an intermediate or emergency (technical) landing without partial unloading of goods.

Customs transit for the goods moved in international postal dispatches, by pipeline transport and over electric power supply lines is applied while taking into account the particulars specified in the present Code.

The particulars of the customs transit for the goods moved by railway transport over the customs territory of the Customs Union are specified in an international treaty of the member-states of the Customs Union.

The specifics of customs transit in respect of the commodities moved by sea transport, as well as when carrying commodities in compliance with Subitems 2 and 4 of Item 2 of this article across the territory of solely one member state of the customs union, may be established by the legislation of such member state of the customs union.

4. Customs declaring of the goods placed under the customs transit customs procedure is vested in the parties mentioned in Items 1 and 3 of Article 186 of the present Code.

5. The goods placed under the customs procedure of export are transported over the customs territory of the Customs Union without placing under the customs transit customs procedure, if otherwise is not specified in the present Code and/or decision of the Commission of the Customs Union.

6. For the purposes of the present Chapter, a vehicle of international transportation is implied to be also the transport vehicle used to transport the goods over the customs territory of the Customs Union without leaving it.

Article 216. Terms of Placing of Goods under the Customs Transit Customs Procedure

The placing of goods under the customs transit customs procedure is permitted while observing the following conditions:

1) the goods are not prohibited for import to the customs territory of the Customs Union or export from such territory;
2) the goods are accompanied by documents confirming observance of restrictions associated with the moving of goods across the customs border, if such moving is permitted in the presence of these documents;
3) the border control and other types of state control are carried out for the imported goods if the goods are subject to such control at the place of arrival;
4) transit declaration is presented;
5) measures of ensuring observance of the customs transit shipment are taken for the goods in compliance with Article 217 of the present Code;
6) identification of goods is ensured in compliance with Article 109 of the present Code;
7) the vehicle of international transportation is equipped appropriately if the goods are transported under customs seals and stamps.

Article 217. Measures of Ensuring of Observance of the Customs Transit Shipment

1. The measures of ensuring of observance of customs transit shipment include:

   1) securing the payment of customs duties, taxes for foreign goods in compliance with Chapter 12 of the present Code;
   2) customs escort;
   3) specifying the route of transportation of goods.

2. In the cases of transit shipment, customs bodies do not demand securing the payment of customs duties and taxes envisaged in Subitem 1 of Item 1 of the present Article if:

   1) the declaring party is a customs carrier or authorised economic operator;
   2) the goods are moved by railway or pipeline transport or over electric power supply
lines;
3) this is specified in international treaties;
4) the goods are transported with a customs escort;
5) in other cases specified in the present Code and/or international treaties of the
member-states of the Customs Union.
3. The measure of ensuring observance of the customs transit shipment mentioned in
Subitem 3 of Item 1 of the present Article may be applied only in addition to other measures of
ensuring of observance of the customs transit shipment in the cases determined on the basis of
the risk control system.

The routes are specified by the customs body of departure on the basis of information
available in the transportation (shipment) documents.
The changing of the route is permitted after obtaining written permission of the customs
body of departure or any customs body available on the way.

Article 218. Customs Escort
1. Customs escort - escort of transport vehicles carrying goods in compliance with the
customs transit customs procedure vested in the officials of the customs bodies to other
organisations in compliance with the legislation of the member-states of the Customs Union to
ensure observance of the customs transit shipment.
2. The customs body may adopt a decision on the customs escort in the following cases:
1) determined on the basis of the risk control system;
2) failure to secure or insufficient security of the payment of import customs duties, taxes
in compliance with Chapter 12 of the present Code;
3) numerous failures on the part of the carrier to fulfil the duties in the course of
transportation of goods in compliance with the customs transit customs procedure evident in the
rulings calling to account for administrative liability that entered into legal force, if at least one of
the mentioned rulings is not executed;
4) failure on the part of the carrier to fulfil the duty to pay customs duties and taxes in
compliance with Article 227 of the present Code.
3. In the event of adoption by a customs authority of the decision on customs escorting,
the customs authority shall arrange it at the latest in 24 hours from the time when such decision
is adopted.

Article 219. Duration of the Customs Transit Shipment
1. The duration of the customs transit shipment from the customs body of departure to
the customs body of destination is specified by the customs body of departure in compliance
with the ordinary duration of transportation of goods proceeding from the transport type and
capacities of the transport vehicle, specified route, other conditions of transportation, and/or an
application of the declarant or the carrier, if the carrier has not acted as the declarant of the
customs treatment of customs transit, as well as while taking into account the requirements of
the driver working hours/rest regime in compliance with international treaties, however, it may
not be longer than the limiting duration of the customs transit shipment.
2. The limiting duration of the customs transit shipment may not be greater than the
period determined proceeding from two thousand kilometres per month.
3. If there is a motivated appeal of the declaring party or the carrier, if the carrier did not
act as the declaring party of the customs transit customs procedure, the duration of the
customs transit shipment specified by the customs body may be prolonged within the deadline
specified in Item 2 of the present Article.

Article 220. Place of Delivery of Goods
1. The place of delivery of goods in the cases of customs transit shipment is specified by the customs body of departure on the basis of information on the point of destination mentioned in the transportation (shipment) documents.

In the cases specified in the legislation of the member-states of the Customs Union, the customs body of departure may specify the places of delivery regardless of the information available in the transportation (shipment) documents.

The place of delivery of goods is the customs control zone located in the region covered by the customs body of destination. In this case, the goods delivered from the place of their arrival are delivered to the place of location of the customs body, if otherwise is not specified in the present Code.

The place of delivery of goods moved by railway transport is the customs control zone at the station of destination (access tracks).

2. If, in the case of customs transit shipment, the point of destination is changed in compliance with the legislation of the member-states of the Customs Union in the area of transportation, the carrier may apply to the customs body to request a change of the place of delivery of goods. In this case, the carrier submits to any customs body on the route of its travel an application for the change of the place of destination drawn up in free form, the documents confirming the change of the place of destination, as well as the transit declaration and other documents for the goods.

The decision to change the place of delivery of goods is adopted by the customs body no later than the day following the day of acceptance of the application and the documents mentioned in Part 1 of the present Item. The mentioned decision is drawn up by terminating the customs transit customs procedure for the goods whose place of delivery is changed and by drawing up a new transit declaration. The goods are placed under the customs transit customs procedure on the day of adoption of the decision to change the place of delivery of goods by the customs body.

Article 221. Equipment of Vehicles of International Transportation When the Goods Are Transported under Customs Seals and Stamps

1. For transportation of goods under customs seals and stamps, the vehicles of international transportation must be designed and outfitted while observing the following requirements:

1) customs seals may be placed in a simple and reliable way;
2) the goods cannot be taken out of the sealed part of the cargo compartment of the vehicle of international transportation or put into them without visible signs of their opening or without damaging the customs seals and stamps;
3) there are no secret places where the goods may be hidden;
4) the places where the goods are stored are easily accessible for the purpose of customs inspection of goods.

2. The requirements to the vehicle of international transportation specified in Item 1 of the present Article are considered to be fulfilled if such transport vehicle meets the requirements of its design and equipment specified in international treaties.

3. Compliance of the vehicle of intentional transportation with the requirements specified in Items 1 and 2 of the present Article may be confirmed in advance by obtaining a certificate permitting the vehicle of international transportation to carry the goods under customs seals and stamps.

A certificate permitting the vehicle of international transportation to carry the goods under customs seals and stamps may be issued:

on an individual basis;
for the type of design (series) of transport vehicles.
The certificate permitting the vehicle of international transportation to carry the goods under customs seals and stamps is issued by the customs body against an application of the concerned party no later than within three working days from the day of acceptance of the given application. The mentioned certificate remains valid unless there are changes in the design of the vehicle of international transportation, however, not more than for two years.

The certificate permitting the vehicle of international transportation to carry the goods under customs seals and stamps remains valid if the right of possession of the transport vehicle is transferred to another party.

The form of the certificate permitting the vehicle of international transportation to carry the goods under customs seals and stamps and the procedure of its issuance and use are specified in the decision of the Commission of the Customs Union.

4. Customs bodies do not demand permitting the vehicle of international transportation to carry the goods under customs seals and stamps in advance, except for the cases if:

- the goods are transported by the customs carrier;
- the early permission is envisaged in international treaties.

Article 222. Unloading, Reloading and Other Cargo Operations with Goods, As Well As Replacement of Vehicles of International Transportation in the Cases of Customs Transit Shipment

1. Unloading, reloading and other cargo operations with the goods transported in compliance with the customs transit customs procedure, as well as a replacement of vehicles of international transportation carrying such goods, are permitted after obtaining a permission of the customs body of departure or the customs body covering the regions of the appropriate cargo operation, except for the cases mentioned in Part 2 of the present Item.

If the operations mentioned in Part 1 of the present Article for the goods and vehicles of international transportation can be carried out without damaging the available customs seals and stamps, or if there are no customs seals and stamps on the goods, such operations are permitted only after the customs bodies are notified in writing and/or in electronic form.

2. The customs body may refuse to issue the permission to carry out cargo operations with the goods, if they may result in the loss of the goods or change of their properties, or in the presence of the prohibition to carry out such operations in the transportation (shipment) documents, documents confirming observance of restrictions or other documents issued by state control bodies.

3. If there is an application of the party, the customs body shall permit to carry out cargo operations with the goods under the customs control in other than working hours of the customs body.

Article 223. Carrier Duties in the Cases of Customs Transit Customs Procedure

In the cases of transportation of goods in compliance with the customs transit customs procedure, the carrier, regardless of whether or not he is the declaring party of this customs procedure, shall be obliged to:

1) deliver the goods and documents for them within the deadlines specified by the customs body of departure to the place of delivery of goods following a certain route, if it is specified;
2) ensure preservation of goods, customs seals and stamps or other means of identification, if they were used;
3) do not permit unloading, reloading and other cargo operations with the goods transported in compliance with the customs transit customs procedure, as well as a replacement of the vehicles of international transportation carrying such goods without the permission of the customs bodies, except for the cases envisaged in Item 1 of Article 222 of the present Code.
Article 224. Carrier Liability

1. In the case of a failure to deliver the goods and documents for them to the customs body of destination, the carrier shall be held liable in compliance with the legislation of the member-state of the Customs Union whose customs body placed the goods under the customs transit customs procedure.

2. For the failure to fulfil their duties in the cases of transportation of goods in compliance with the customs transit customs procedure, except for the cases mentioned in Item 1 of the present Article, the carrier shall be held liable in compliance with the legislation of the member-state of the Customs Union where the violation is revealed.

Article 225. Termination of the Customs Transit Customs Procedure

1. The customs transit customs procedure is terminated after the delivery of goods to the place of delivery specified by the customs body of departure.

2. In the place of delivery of goods, the goods are placed in the customs control zone before termination of the customs transit customs procedure.

3. To terminate the customs transit customs procedure, the carrier presents to the customs body of destination the transit declaration, as well as other documents available with them:
   - for the goods transported by the highway transport - within one hour from the moment of their arrival to the place of delivery of goods, and in the case of arrival of goods other than in working hours of the customs body, within two hours from the moment when this customs body begins its work;
   - for the goods transported using the water, air and railway transport - within the time specified in the technological process of the port, airport or the railway station for the cases of international transportation, if another time limit is not specified in the legislation of the member-state of the Customs Union.

   If there is a demand of the customs body, the carrier must present the goods.

4. The customs body of destination, within one hour from the moment of submission of the documents mentioned in Item 3 of the present Article by the carrier, shall register their submission according to the procedure specified in the legislation of the member-states of the Customs Union.

5. The customs body of destination shall terminate the customs transit customs procedure as soon as possible, however, no later than within twenty four hours after the registration of the documents by putting a mark of termination of the customs transit customs procedure in the transit declaration or other documents regarded as a transit declaration.

   The procedure of drawing up of the termination of the customs transit customs procedure by the customs bodies is specified in the decision of the Commission of the Customs Union.

6. Within three hours after termination of the customs transit customs procedure, the carrier or another concerned party must carry out customs operations pertaining to the placing of goods for temporary storage or their customs declaring in compliance with the customs procedure, if another time limit is not specified in the customs legislation of the Customs Union or the legislation of the member-states of the Customs Union for the goods moved by the railway or water transport.

   Provisions of the present Item are not applied to the termination of the customs procedure at the place of departure for the goods exported from the customs territory of the Customs Union.

Article 226. Measures Taken in the Case of an Accident, Force Majeure or Other
Circumstances in the Course of the Customs Transit Customs Procedure

1. In the case of an accident, force majeure or other circumstances preventing the shipment of goods in compliance with the customs transit customs procedure, the carrier must take all measures to ensure preservation of goods and transport vehicles, report immediately to the nearest customs body these circumstances and the place of location of goods, as well as transport the goods or ensure their transportation (if his transport vehicle is damaged) to the nearest customs body or another place specified by the customs body. The customs body having received the report of these circumstances must notify the customs body of departure and the customs body of destination of the emerged circumstances preventing the shipment of goods in compliance with the customs transit customs procedure.

2. Expenses suffered by the carrier as a result of observation of the requirements of Item 1 of the present Article are not reimbursed by customs bodies.

Article 227. Emergence and Termination of the Duty to Pay Import Customs Duties, Taxes and the Deadline of Their Payment for the Foreign Goods Placed under the Customs Transit Customs Procedure

1. The duty to pay import customs duties, taxes for the foreign goods placed under the customs transit customs procedure emerges with the declaring party from the moment of registration of the transit declaration by the customs body.

2. The duty to pay import customs duties, taxes for the foreign goods placed under the customs transit customs procedure terminates with the declaring party:
   1) in the case of termination of the customs transit customs procedure in compliance with Item 6 of Article 225 of the present Code, except for the case when the time of payment of import customs duties, taxes occurred during this procedure;
   2) in the cases specified in Item 2 of Article 80 of the present Code.

3. In the case of failure to deliver the foreign goods to the place of delivery specified by the customs body, the deadline of payment of the import customs duties and taxes is considered to be:
   1) if the failure to deliver the foreign goods occurred as a result of the transfer of goods by the carrier to the recipient or another party without the permission of the customs body - the day of such transfer, and if this day is not identified, the day of registration of the transit declaration by the customs body;
   2) if the failure to deliver the foreign goods occurred as a result of the loss of goods, except for the destruction (unrecoverable loss) because of an accident or force majeure or natural loss under normal conditions of transportation (shipment) and storage - the day of such loss, and if this day is not identified, the day of registration of the transit declaration by the customs body;
   3) if the failure to deliver the foreign goods occurred for other reasons - the day of registration of the transit declaration by the customs body.

4. Import customs duties, taxes must be paid in the amounts corresponding to the amounts of import customs duties, taxes that must have been paid in the cases of placing of goods under the customs procedure of release for internal consumption calculated as of the day of registration of the transit declaration by the customs body.

5. In the case of termination of the duty to pay import customs duties, taxes in compliance with Subitem 1 of Item 2 of the present Article, the import customs duties, taxes paid or collected in compliance with Items 3 and 4 of the present Article must be returned (offset) according to the procedure specified in compliance with the present Code.

6. If the security of payment of customs duties and taxes in compliance with Item 3 of Article 85 of the present Code is provided by a party other than the declaring party of the customs transit customs procedure, the duty to pay import customs duties, taxes in the cases
envisaged in Item 3 of the present Article emerges with such party simultaneously with the declaring party.

**Article 228.** Emergence and Termination of the Duty to Pay Export Customs Duties and the Deadline of Their Payment for the Goods of the Customs Union Placed under the Customs Transit Customs Procedure

1. The duty to pay export customs duties for the goods of the Customs Union placed under the customs transit customs procedure in compliance with Subitem 5 of Item 2 of Article 215 of the present Code emerges with the declaring party from the moment of registration of the transit declaration by the customs body.

2. The duty to pay export customs duties for the goods of the Customs Union placed under the customs transit customs procedure terminates with the declaring party:
   1) in the cases of termination of the customs transit customs procedure in compliance with Item 6 of Article 225 of the present Code, except for the case when the deadline of payment of export customs duties, taxes occurred in the course of this procedure;
   2) in cases specified in Item 2 of Article 80 of the present Code.

3. In the case of failure to deliver the goods to the place of delivery specified by the customs body, the deadline of payment of export customs duties is considered to be the day of registration of the transit declaration by the customs body.

4. Export customs duties must be paid in the amounts corresponding to the amounts of export customs duties that must have been paid in the cases of placing of goods under the customs procedure of export calculated as of the day of registration of the transit declaration by the customs body.

5. In the cases of termination in compliance with Subitem 1 of Item 2 of the present Article of the duty to pay export customs duties, the export customs duties paid or collected in compliance with Items 3 and 4 of the present Article must be returned (offset) according to the procedure specified in compliance with the present Code.

**Chapter 33. Customs Warehouse Customs Procedure**

**Article 229.** Essence of the Customs Warehouse Customs Procedure

**Customs warehouse** - customs procedure when foreign goods are stored under customs control at the customs warehouse for the specified period without the payment of the customs duties, taxes and without applying the measures of non-tariff regulation.

**Article 230.** Terms of Placing of Goods under the Customs Warehouse Customs Procedure

1. The customs warehouse customs procedure may be used to place any foreign goods, except for:
   - goods with a shelf-life and/or sell-by time as of the day of their customs declaring in compliance with the customs warehouse customs procedure making less than 180 (one hundred and eighty) calendar days;
   - goods of the list specified in the decision of the Commission of the Customs Union.

2. The customs warehouse customs procedure may be used to place the goods earlier placed under other customs procedures.

3. The customs warehouse customs procedure may be used to place foreign goods to suspend the customs procedures of temporary import or processing on the customs territory in the cases envisaged in the present Code.

4. It is permitted to place under the customs warehouse customs procedure without
actually placing at the warehouse goods that may not be placed at the warehouse because of their large dimensions in the presence of the written permission of the customs body for this.

When the goods are placed under this customs procedure without their actual placing at the customs warehouse, the legislation of the member-states of the Customs Union may specify the cases to provide security of payment of customs duties and taxes.

**Article 231. Duration of Storage of Goods at the Customs Warehouse**

1. The period of storage of goods at the customs warehouse may not be longer than three years from the day of placing of goods under the customs warehouse customs procedure.
2. The goods with a limited shelf-life and/or sell-by deadline must be placed under another customs procedure no later than 180 (one hundred and eighty) calendar days before the expiry of the mentioned deadline.
3. The goods with an expired period of storage at the warehouse are detained by the customs bodies in compliance with Chapter 21 of the present Code.
4. In the cases of numerous placing of goods under the customs warehouse customs procedure, including the cases when the declaring parties of this procedure are different ones, the total period of storage of the goods at the customs warehouse may not be longer than the period envisaged in Item 1 of the present Article.

**Article 232. Operation Carried out with Goods Placed under the Customs Warehouse Customs Procedure**

1. The parties enjoying authority for the goods or their representatives may carry out with the goods placed under the customs warehouse customs procedure ordinary operations necessary for their preservation, including inspection and measuring of the goods, and relocating them within the boundaries of the warehouse, provided these operations do not result in a change of the condition of goods, breaking of their package and/or the means of identification.
2. After obtaining permission of the customs body, the goods placed under the customs warehouse customs procedure may undergo simple assembly operations, as well as operations of:
   - taking samples and prototypes;
   - preparation of goods for sale and transportation, including the splitting of the consignment, forming of consignments, sorting, packing, repacking, labelling, operations of improvement of the marketable condition.
3. All operations carried out with the goods placed under the customs warehouse customs procedure must not change characteristics of these goods pertaining to the change of the classification code according to the Commodity Nomenclature of Foreign Economic Activities.
4. All goods and the parts thereof placed under the customs warehouse customs procedure permit to carry out transactions implying the transfer of the rights of possession, use and/or disposal of these goods.

**Article 233. Customs Warehouses and Their Types**

1. A customs warehouse is a specially designated and outfitted structure, room and/or open site intended for storage of goods in compliance with the customs warehouse customs procedure.
2. Customs warehouses may be of open or closed type.
   - Customs warehouses are of open type if they are open for storage of any goods and use by any parties enjoying authority for the goods.
   - Customs warehouses are of closed type if they are intended for storage of goods of the
owner of the customs warehouse.

The legislation of the member-states of the Customs Union may specify individual categories of goods permitted for storage at the customs warehouses of closed type.

3. The requirements to the location, outfit and equipment of the customs warehouses, as well as the procedure of their institution and functioning are specified in the legislation of the member-states of the Customs Union.

4. Customs bodies shall keep registers of owners of customs warehouses and provide for their periodic publication, including the use of information technologies.

5. The procedure of record keeping and submission of reports for the goods placed under the customs warehouse customs procedure and/or deployed at the customs warehouses is specified in the legislation of the member-states of the Customs Union.

Article 234. Storage of Goods at the Customs Warehouse

1. The goods that may incur damage on other goods or require special storage conditions must be placed at the customs warehouses outfitted in compliance with the storage conditions of such goods.

2. It is permitted to store at the customs warehouse the goods of the Customs Union placed under the customs procedure of export for six months.

3. In the case of termination of the functioning of the customs warehouse, the goods placed under the customs warehouse customs procedure must be moved to another customs warehouse within 60 (sixty) calendar days from the day following the day of adoption of the decision to terminate the functioning of this warehouse or placed under another customs procedure in compliance with the present Code.

If the actions mentioned in Part 1 of the present Item are not committed within 60 (sixty) calendar days, the goods are detained by the customs bodies in compliance with Chapter 21 of the present Code.

Article 235. The Placing under Another Customs Procedure of the Goods Outcast, Spoilt or Damaged During Their Storage at the Customs Warehouse

The goods outcast, spoilt or damaged as a result of the force majeure during their storage at the customs warehouse must be placed under the customs procedure chosen by the declaring party as if they were imported outcast, spoilt or damaged.

Article 236. Termination of the Customs Warehouse Customs Procedure

1. The customs warehouse customs procedure is terminated with the placing of goods under another customs procedure before the expiry of the period of storage of goods at the customs warehouse.

The goods placed under the customs warehouse customs procedure may be placed under another customs procedure fully or partly.

2. After being placed under another customs procedure, these goods must be brought out of the customs warehouse within 3 (three) working days from the day following the day of their placing under another customs procedure.

Article 237. Emergence and Termination of the Duty to Pay Import Customs Duties, Taxes and the Deadline of Their Payment for the Goods Placed under the Customs Warehouse Customs Procedure

1. The duty to pay import customs duties, taxes for the foreign goods placed under the customs warehouse customs procedure emerges:

1) with the declaring party - from the moment of registration of the customs declaration by the customs body;
2) with the owner of the customs warehouse - from the moment of the placing of goods at the customs warehouse.

2. The duty to pay import customs duties, taxes for the foreign goods placed under the customs warehouse customs procedure terminates:

1) with the declaring party - when the goods are placed at the customs warehouse or placed under another customs procedure, if the goods were not stored at the customs warehouse;

2) with the owner of the customs warehouse - when the goods are handed out from the customs warehouse if placed under another customs procedure;

3) with the parties mentioned in Subitems 1 and 2 of the present Item - when the goods are detained in compliance with Chapter 21 of the present Code, as well as in the cases specified in Item 2 of Article 80 of the present Code.

3. The deadline of payment of import customs duties, taxes is considered to be:

1) with the declaring party:

- if the goods are lost before being placed at the customs warehouse, except for the destruction (unrecoverable loss) because of an accident or force majeure or natural loss under normal conditions of transportation (shipment) or storage - the day of such loss, and if this day is not identified, the day of registration by the customs body of the customs declaration submitted to place the goods under the customs warehouse customs procedure;

- in the cases of loss of goods or transfer to another party before being placed under another customs procedure, if the goods were not stored at the warehouse, except for destruction (unrecoverable loss) because of an accident or force majeure or natural loss under normal conditions of transportation (shipment) and storage - the day of such loss, and if this day is not identified, the day of registration by the customs body of the customs declaration submitted to place the goods under the customs warehouse customs procedure;

2) with the owner of the customs warehouse:

- in the case of loss of goods, except destruction (unrecoverable loss) because of an accident or force majeure or natural loss under normal storage conditions - the day of the loss of the goods, and if this day is not identified, the day of placing the goods at the customs warehouse;

- if the goods are handed out from the customs warehouse without submission for such goods of the documents confirming their placing under the customs procedure - the day of handing out, and if this day is not identified, the day of placing the goods at the customs warehouse;

4. Import customs duties and taxes must be paid in the amounts corresponding to the amounts of import customs duties, taxes that should have been paid in the cases of placing of goods under the customs procedure of release for internal consumption without tariff preferences and benefits in the payment of customs duties, taxes calculated as of the day of registration by the customs body of the customs declaration submitted to place the goods under the customs warehouse customs procedure.

Article 238. Particulars of Calculation of the Customs Duties, Taxes in the Cases of Placing of Goods under the Customs Procedure of Release for Internal Consumption after Their Storage at the Customs Warehouse

For the purpose of calculation of the customs duties, taxes in compliance with the present Code after storage of goods at the customs warehouses and their placing under the customs procedure of release for internal consumption, the customs cost of goods and/or their physical characteristic in kind (quantity, weight, volume or another characteristic) are determined as of the day of registration by the customs body of the customs declaration submitted to place the goods under the customs procedure of release for international
consumption, as if they were brought on this day to the customs territory of the Customs Union.

Chapter 34. Customs Procedure of Processing on the Customs Territory

Article 239. Essence of the Customs Procedure of Processing on the Customs Territory

1. Processing on the customs territory - customs procedure when foreign goods are used to carry out operations of processing on the customs territory of the Customs Union within specified deadlines with a full conditional exemption from the payment of import customs duties, taxes and without the application of measures of non-tariff regulation followed by subsequent export of products of processing outside the customs territory of the Customs Union.

2. The goods placed under the customs procedure of processing on the customs territory preserve the status of foreign goods, and the goods obtained as a result of the operation of processing of goods acquire the status of foreign goods.

3. In the case of operations of processing of foreign goods, it is permitted to use the goods of the Customs Union.

Article 240. Terms of Placing of Goods under the Customs Procedure of Processing on the Customs Territory

1. The placing of goods under the customs procedure of processing on the customs territory is permitted on condition of:

1) submission of the document on the terms of processing of goods on the customs territory issued by the authorised body of the member-state of the Customs Union and containing information specified in Article 244 of the present Code.

If the goal of the placing of goods under the customs procedure of processing on the customs territory is their repair, the customs declaration may be used by a declarant as the document mentioned in Part 1 of the present Subitem;

2) opportunities of identification by the customs bodies of the foreign goods in the products of their processing, except for the cases of replacement with equivalent goods in compliance with Article 248 of the present Code.

2. The Commission of the Customs Union may specify the list of goods prohibited for placing under the customs procedure of processing on the customs territory.

Article 241. Operations of Processing on the Customs Territory

1. Operations of processing of goods under the customs procedure of processing on the customs territory include:

1) processing or machining of goods when the foreign goods lose their individual characteristics;

2) manufacture of goods, including installation, assembly, disassembly and adjustment;

3) repair of goods, including restoration, replacement of component parts;

4) use as raw materials of goods assisting the manufacturer of products of processing or facilitating it, even if these goods are fully or partly consumed in the course of processing. The given operation must be fulfilled simultaneously with one of operations mentioned in Subitems 1-3 of the present Item.

2. Operations of processing of goods do not include:

1) operations intended to ensure preservation of goods when they are prepared for sale and transportation;

2) getting crops, rearing and feeding animals, birds, fish, as well as growing crustaceans and molluscs;

3) growing trees and plants;
4) copying and duplication of information, audio and video recordings on any types of media;
5) use of foreign goods as auxiliary means in the technological process (equipment, machine-tools, fixtures and other).

**Article 242. Identification of Foreign Goods in the Products of Processing**

For identification of foreign goods in the products of their processing, one may use the following methods:
1) seals, stamps, digital and other labelling put on the initial foreign goods by the declaring party, processing party or officials of the customs bodies;
2) detailed description, photos, scale images of foreign goods;
3) comparing pre-selected samples, prototypes of foreign goods and products of their processing;
4) use of available labelling of goods, including the serial numbers;
5) other methods that may be used proceeding from the nature of goods and carried out operations of processing of goods, including investigation of detailed information on the use of foreign goods in the technological process of the carried out operation of processing of goods, as well as the technology of production of the products of processing, or the use of customs control in the course of operation of processing of goods.

**Article 243. Duration of Processing of Goods on the Customs Territory**

1. The period of processing of goods on the customs territory may not be greater than three years.

   The period of processing of goods begins with the day of their placing under the customs procedure of processing on the customs territory, and in the cases of customs declaring of goods in separate batches (several batches) - from the day of the placing under this customs procedure of the first batch of goods.

   A decision of the Commission of the Customs Union may specify a longer period of processing of goods on the customs territory for individual categories of goods.

2. The period of processing of goods on the customs territory includes:
   1) duration of the production process of processing of goods;
   2) the time necessary for the actual export of the products of processing and carrying out customs operations pertaining to the disposal of waste and residues of foreign goods.

3. The period of processing of goods on the customs territory may be prolonged within the limits specified in Item 1 of the present Article.

4. The procedure of fixing and prolongation of the period of processing of goods on the customs territory is specified in the legislation of the member-states of the Customs Union.

**Article 244. Document on the Terms of Processing of Goods on the Customs Territory**

1. The document on the terms of processing of goods on the customs territory issued by the authorised body of the member-state of the Customs Union may be obtained by any party of the member-state of the Customs Union where this document is issued, including one that is not engaged directly in the operation of processing of goods.

2. The document on the terms processing of goods on the customs territory must contain the following information on:
   1) the party having received this document;
   2) the party (parties) that will carry out directly operation of processing;
   3) the name, classification of foreign goods and products of their processing according to the Commodity Nomenclature of Foreign Economic Activities, their quantity and cost;
   4) documents confirming the committed foreign economic transaction or other documents
confirming the right of possession, use and/or disposal of the goods other than in the framework of the foreign economic transaction;

5) norms of output of products of processing;
6) operations of processing of goods, their methods;
7) methods of identification of goods;
8) the name, classification of residues and waste according to the Commodity Nomenclature of Foreign Economic Activities, their quantity and cost;
9) period of processing of goods on the customs territory;
10) replacement with equivalent goods, if such replacement is permitted;
11) opportunities of further commercial use of waste;
12) customs body (customs bodies) where it is expected to place the goods under the customs procedure of processing on the customs territory and terminate this customs procedure.

3. The document on the terms of processing of goods on the customs territory, besides information envisaged in Item 2 of the present Article, may contain also other information, if this is specified in the legislation of the member-states of the Customs Union.

4. The form and procedure of issuance of the document on the terms of processing of goods on the customs territory, amending it, as well as its recall (revocation), are specified in the legislation of the member-states of the Customs Union.

5. Release of foreign goods in compliance with the customs procedure of processing on the customs territory is vested in the customs body of the member-state of the Customs Union whose authorised body issued the documents on the terms of processing of goods on the customs territory.

Article 245. Norms of Output of Products of Processing on the Customs Territory

1. The norm of output of products of processing is the quantity or the content in percentage of the products of processing having formed as a result of processing of a certain amount of foreign goods.

2. If operations of processing on the customs territory are carried out for the goods of which the characteristics remain practically permanent, are carried out usually in compliance with clearly specified technical requirements and result in the manufacture of products of processing of unchanged quality, the competent bodies of the member-states of the Customs Union may introduce standard norms of output of products of processing.

Article 246. Waste Generated As a Result of Processing of Goods at the Customs Territory and Production Losses

1. The waste generated as a result of processing of foreign goods on the customs territory must be placed under another customs procedure, except for the case when the mentioned goods are processed to acquire a condition not permitting their further commercial use.

2. For customs purposes, the mentioned waste is regarded as goods imported to the customs territory of the Customs Union in this condition.

3. Production losses generated and/or lost irrevocably as a result of operations of processing must not be placed under another customs procedure.

Article 247. Residues of Goods Placed under the Customs Procedure of Processing on the Customs Territory

The residues of goods generated as a result of operations of processing must be placed
under another customs procedure in compliance with the norms of output.

Article 248. Replacement with Equivalent Goods

1. After obtaining permission of the customs body, it is permitted to replace the foreign goods placed under the customs procedure of processing on the customs territory with equivalent goods.

2. Equivalent goods are implied to be the goods of the Customs Union that, according to their description, quality and technical characteristics, correspond to the foreign goods.

   In the event of importation for warranty repair of malfunctioning parts, components or assemblies forming part of the commodities which have been previously exported in compliance with the customs treatment of export, the commodities of the customs union whose description, quality and technical parameters are the same as those of imported commodities shall be deemed equivalent commodities, regardless of the degree of their operability and/or depreciation.

3. The goods obtained as a result of processing of equivalent goods are regarded as products of processing of foreign goods in compliance with the provisions of the present Chapter.

4. Equivalent goods acquire the status of foreign goods, and the goods replaced with them - the status of goods of the Customs Union.

5. If a replacement of foreign goods with equivalent goods is permitted, the export of products of processing obtained from equivalent goods is permitted before the import of foreign goods to the customs territory of the Customs Union. In this case, the procedure of such replacement is specified in the legislation of the member-states of the Customs Union.

Article 249. Termination of the Customs Procedure of Processing on the Customs Territory

1. The customs procedure of processing on the customs territory is terminated before the expiry of the period of processing of goods by placing the products of processing, foreign goods that were not processed, residues and waste generated as a result of the processing under the customs procedures of re-export according to the procedure and on conditions envisaged in the present Code.

   The operation of the customs treatment of processing on the customs territory may be completed before the expiry of the time period for commodities processing by way of placing the products made, foreign commodities that have not been processed, the remainder and waste formed as a result of processing under the customs treatment of release for internal consumption or another customs treatment, except for the customs treatment of transit in the procedure and under the terms which are provided for by this Code. In so doing, non-tariff regulation measures shall not be taken with respect to products made.

2. Before the expiry of the period of processing of goods, the customs procedure of processing on the customs territory may be suspended if the products of processing are placed under the customs procedures of customs warehouse or temporary import. The procedure of suspension and renewal of the customs procedure of processing on the customs territory is specified in the decision of the Commission of the Customs Union.

3. The products of processing may be placed under the customs procedure of re-export and/or other customs procedures in one or several batches (consignments).

   In this case, the measures of non-tariff regulation are not applied to the products of processing.

Article 250. Emergence and Termination of the Duty to Pay Import Customs Duties, Taxes and the Deadline of Their Payment for the Goods Placed under the
Customs Procedure of Processing on the Customs Territory

1. The duty to pay import customs duties, taxes for goods placed under the customs procedure of processing on the customs territory emerges with the declaring party from the moment of registration of the customs declaration by the customs body.

2. The duty to pay import customs duties, taxes for the goods placed under the customs procedure of processing on the customs territory terminates with the declaring party:
   1) in the case of termination of the customs procedure of processing on the customs territory before the expiry of the period of processing of goods specified in compliance with Item 1 of Article 243 of the present Code, except for the case when the deadline of payment of import customs duties, taxes occurred during this procedure;
   2) in cases mentioned in Item 2 of Article 80 of the present Code.

3. The deadline of payment of import customs duties, taxes is considered to be:
   1) in the cases of transfer of foreign goods to the party not being the one having received the document on the terms of processing on the customs territory and/or the party directly engaged in operations of processing without the permission of the customs bodies - the day of transfer of goods, and if this day is not identified, the day of registration by the customs body of the customs declaration submitted to place the goods under the customs procedure of processing on the customs territory;
   2) in cases of loss of foreign goods before the expiry of the period of processing of goods, except for destruction (unrecoverable loss) because of an accident or force majeure or natural loss under normal conditions of transportation (shipment) and storage - the day of the loss of goods, and if this day is not identified, the day of registration by the customs body of the customs declaration submitted to place the goods under the customs procedure of processing on the customs territory;
   3) if the customs procedure of processing on the customs territory is not completed before the expiry of the period of processing of goods specified in compliance with Item 1 of Article 243 of the present Code - the day of expiry of the period of processing of goods.

4. Import customs duties, taxes must be paid in the amounts corresponding to the amounts of import customs duties, taxes that must have been paid in the cases of placing of goods under the customs procedure of processing on the customs territory.

5. In case of failure to bring out from the customs territory of the Customs Union the products of processing placed under the customs procedure of re-export, the party mentioned in Item 1 of the present Article pays interest on the amounts of import customs duties, taxes due for payment in compliance with Part 2 of Item 4 of Article 300 of the present Code, as if a respite for the mentioned amounts were granted for the payment of import customs duties, taxes calculated according to the procedure specified in compliance with the legislation of the member-states of the Customs Union.

   The interest is accrued from the day of registration by the customs body of the customs declaration submitted to place the goods under the customs procedure of processing on the customs territory to the day of registration by the customs body of the customs declaration submitted to place the goods under the customs procedure of re-export.

Article 251. Particulars of Placing of Foreign Goods under the Customs Procedure of Release for Internal Consumption

1. In the cases of placing of products of processing under the customs procedure of release for internal consumption, one pays the amounts of import customs duties, taxes calculated for foreign goods placed under the customs procedure of processing on the
customs territory and used for the manufacture of the products of processing in compliance with their output norms.

2. In the cases of placing products of processing and/or foreign goods that were not processed under the customs procedure of release for internal consumption, the rates of import customs duties, taxes, currency exchange rates fixed in compliance with the legislation of the member-state of the Customs Union are specified as of the day of registration by the customs body of the customs declaration submitted to place the goods under the customs procedure of processing on the customs territory.

3. Amounts of import customs duties and taxes paid in cases of placing products of processing and/or foreign goods that were not processed under the customs procedure of release for internal consumption are used to pay the interest, as if a respite for their payment were granted for these amounts from the day of registration by the customs body of the customs declaration submitted to place the goods under the customs procedure of processing on the customs territory calculated according to the procedure specified in the legislation of the member-states of the Customs Union.

Chapter 35. Customs Procedure of Processing outside the Customs Territory

Article 252. Essence of the Customs Procedure of Processing outside the Customs Territory

1. Processing outside the customs territory - the customs procedure when the goods of the Customs Union are exported from the customs territory of the Customs Union to carry out operations of processing outside the customs territory of the Customs Union within specified deadlines with a full conditional exemption from payment of export customs duties and without application of the measures of non-tariff regulation followed by subsequent import of products of processing to the customs territory of the Customs Union.

2. The goods placed under the customs procedure of processing outside the customs territory and actually exported from the customs territory of the Customs Union lose the status of goods of the Customs Union.

Article 253. Terms of Placing of Goods under the Customs Procedure of Processing outside the Customs Territory

1. The placing of goods under the customs procedure of processing outside the customs territory is permitted on condition of:
   1) submission of the document on the terms of processing of goods outside the customs territory issued by the authorised body of the member-state of the Customs Union and containing information specified in Article 257 of the present Code.
   If the goal of the placing of goods under the customs procedure of processing outside the customs territory is their repair, one may use the customs declaration as the document mentioned in Part 1 of the present Subitem;
   2) opportunities of identification by the customs bodies of the goods of the Customs Union in the products of their processing, except for the case of replacement of the products of processing with foreign goods in compliance with Article 259 of the present Code.

2. The Commission of the Customs Union may specify the list of goods prohibited for placing under the customs procedure of processing outside the customs territory.

3. The goods placed under the customs procedure of release for internal consumption with benefits in the payment of customs duties, taxes associated with restrictions of use and/or disposal of goods may be placed under the customs procedure of processing outside the customs territory for operations of their repair.
Article 254. Operations of Processing outside the Customs Territory
Operations of processing of goods under the customs procedure or processing outside the customs territory include:
1) processing or machining of goods when the goods lose their individual characteristics;
2) manufacture of goods, including installation, assembly, disassembly and adjustment;
3) repair of goods, including their restoration, replacement of component parts.

Article 255. Identification of the Goods of the Customs Union in the Products of Processing
For identification of goods of the Customs Union in the products of their processing, one may use the following methods:
1) seals, stamps, digital and other labelling put on the initial goods of the Customs Union by the declaring party, processing party or officials of the customs bodies;
2) detailed description, photos, scale images of the goods of the Customs Union;
3) comparing pre-selected samples, prototypes of the goods of the Customs Union and products of their processing;
4) use of available labelling of goods, including the serial numbers;
5) other methods that may be used proceeding from the nature of goods and carried out operations of processing of goods, including investigation of detailed information on the use of the goods of the Customs Union in the technological process of the carried out operation of processing of goods, as well as the technology of production of the products of processing.

Article 256. Duration of Processing of Goods outside the Customs Territory
1. The period of processing of goods outside the customs territory may not be greater than 2 (two) years.
   The period of processing of goods begins with the day of their placing under the customs procedure of processing outside the customs territory, and in the cases of customs declaring of goods in separate batches (several batches) - from the day of the placing under this customs procedure of the first batch of the goods.
2. The period of processing of goods outside the customs territory includes:
   1) duration of the production process of processing of goods;
   2) time necessary for the actual import of the products of processing and their placing under the customs procedures terminating the customs procedure of processing outside the customs territory.
3. The period of processing of goods outside the customs territory may be prolonged within the limits specified in Item 1 of the present Article.
4. The procedure of fixing and prolongation of the period of processing of goods outside the customs territory is specified in the legislation of the member-states of the Customs Union.

Article 257. Document on the Terms of Processing of Goods Outside the Customs Territory
1. The document on the terms of processing of goods outside the customs territory issued by the authorised body of the member-state of the Customs Union may be obtained by any party of the member-state of the Customs Union where this document is issued.
2. The document on the terms of processing of goods outside the customs territory must contain information on the following:
   1) the party having received this document;
   2) the party (parties) that will carry out directly operations of processing;
   3) the name, classification of goods of the Customs Union and products of their
processing according to the **Commodity Nomenclature** of Foreign Economic Activities, their quantity and cost;

4) documents confirming the committed foreign economic transaction or other documents confirming the right of possession, use and/or disposal of the goods other than in the framework of the foreign economic transaction;

5) norms of output of products of processing;

6) operations of processing of goods, their methods;

7) methods of identification of goods;

8) the period of processing of goods outside the customs territory;

9) replacement of products of processing with foreign goods, if such replacement is permitted;

10) customs body (customs bodies) where it is expected to place the goods under the customs procedure of processing outside the customs territory and terminate this customs procedure.

3. The document on the terms of processing of goods outside the customs territory, besides information envisaged in **Item 2** of the present Article, may also contain other information, if this is specified in the legislation of the member-states of the Customs Union.

4. The form and procedure of issuance of the document on the terms of processing of goods outside the customs territory, amending it, as well as its recall (revocation), are specified in the legislation of the member-states of the Customs Union.

5. **Release of goods** of the Customs Union in compliance with the customs procedure of processing outside the customs territory is vested in the customs body of the member-state of the Customs Union whose authorised body issued the document on the terms of processing of goods outside the customs territory.

**Article 258. Norms of Output of Products of Processing outside the Customs Territory**

1. The norm of output of products of processing is the quantity or the content in percentage of products of processing having formed as a result of processing of a certain amount of goods of the Customs Union.

2. If operations of processing outside the customs territory are carried out for goods of which the characteristics remain practically permanent, they are carried out usually in compliance with clearly specified technical requirements and result in the manufacture of products of processing of unchanged quality, the competent bodies of the member-states of the Customs Union may introduce standard norms of output of products of processing.

**Article 259. Replacement of Products of Processing with Foreign Goods**

1. After obtaining permission of the customs body, it is permitted to replace products of processing with foreign goods corresponding according to their description, quality and technical characteristics with products of processing, if operations of processing include repair, as well as in the cases of transportation of goods by pipeline transport.

2. If a replacement of the products of processing with equivalent foreign goods is permitted, the import of these foreign goods is permitted before the export of the goods of the Customs Union outside the customs territory of the Customs Union. In this case, the procedure of such replacement is specified in the legislation of the member-states of the Customs Union.

**Article 260. Termination of the Customs Procedure of Processing Outside the Customs Territory**

1. The customs procedure of processing outside the customs territory is terminated before the expiry of the period of processing of goods by placing the products of processing under the customs procedures of re-import or release for internal consumption according to
the procedure and on conditions envisaged in the present Code.

The customs procedure of processing outside the customs territory may be terminated before the expiry of the period of processing of goods by placing the goods that were not processed under the customs procedures of re-import or export according to the procedure and conditions envisaged in the present Code.

The customs procedure of processing outside the customs territory may not terminate with the customs procedure of export if, in compliance with the legislation of the member-states of the Customs Union, the goods placed under the customs procedure of processing outside the customs territory and/or the products of their processing must be returned on an obligatory basis to the territory of the member-state of the Customs Union.

2. Products of processing may be placed under the customs procedures of re-import and release for internal consumption in one or several batches (consignments).

Article 261. Emergence and Termination of the Duty to Pay Export Customs Duties and the Deadline of Their Payment for the Goods Placed under the Customs Procedure of Processing outside the Customs Territory

1. The duty to pay export customs duties for the goods placed under the customs procedure of processing outside the customs territory emerges with the declaring party from the moment of registration of the customs declaration by the customs body.

2. The duty to pay export customs duties for the goods placed under the customs procedure of processing outside the customs territory is terminated with the declaring party:

1) in the case of termination of the customs procedure of processing outside the customs territory before the expiry of the period of processing of goods in compliance with Item 1 of Article 260 of the present Code, except for the case when the deadline of payment of export customs duties occurred during this procedure.

2) in the cases mentioned in Item 2 of Article 80 of the present Code.

3. The deadline of payment of export customs duties is considered to be:

1) in the cases of transfer of goods to the party not being the one engaged directly in the operations of processing without the permission of the customs bodies - the day of the transfer of goods, and if this day is not identified, the day when the customs body revealed the fact of transfer of goods;

2) in the cases of the loss of goods before the expiry of the period of processing of goods, except for destruction (unrecoverable loss) because of an accident or force majeure or natural loss under normal conditions of transportation (shipment) and storage - the day of the loss of goods, and if this day is not identified, the day when the customs body revealed the fact of the loss of goods;

3) in the cases of failure to complete the customs procedure of processing outside the customs territory before the expiry of the period of processing of goods in compliance with Item 1 of Article 260 of the present Code - the day of expiry of the period of processing of goods.

4. Export customs duties must be paid in the amounts corresponding to the amounts of export customs duties that should have been paid in the cases of placing of goods under the customs procedure of export calculated as of the day of registration by the customs body of the customs declaration submitted to place the goods under the customs procedure of processing outside the customs territory.

Article 262. Particulars of Placing Products of Processing under the Customs Procedure of Release for Internal Consumption

In the cases of placing products of processing under the customs procedure of release for internal consumption, import customs duties, taxes are paid according to the following procedure:
1) the amount of import **customs duties** due for payment is determined proceeding from the cost of operations of processing of goods.

If the cost of operations of processing of goods cannot be determined, it is determined as the difference between the customs cost of products of processing and the customs cost of goods placed under the customs procedure of processing outside the customs territory, as if the given goods were exported from the customs territory of the Customs Union on the day of placing the products of processing under the customs **procedure of release for internal consumption**.

If specific rates of import customs duties are applied to the products of processing, the amount of import customs duties due for payment is determined as a product of the sum of the import customs duty calculated using the specific rate for the products of processing multiplied by the ratio of the cost of operations of processing to the customs cost of products of processing, as if the products of processing were placed under the customs procedure of release for internal consumption;

2) the amount of the value added tax due for payment is determined proceeding from the cost of operations of processing of goods which, in the absence of documents confirming the cost of these operations, can be determined as the difference between the customs cost of the products of processing and the customs cost of goods exported for processing;

3) the amount of excise duty taxes for the products of processing must be paid in full volume, except for the case when the operation of processing of goods is repair of exported goods.

**Article 263.** Particulars of Placing Goods Placed under the Customs Procedure of Processing Outside the Customs Territory under the Customs Procedure of Export

1. When the goods placed under the customs **procedure of processing outside the customs territory** are placed under the customs **procedure of export**, the customs cost of goods and/or their physical characteristics in kind (quantity, weight, volume or other characteristics), the rates of export customs duties, currency exchange rates fixed in compliance with the legislation of the member-state of the Customs Union are determined as of the day of registration by the customs body of the customs declaration submitted to place the goods under the customs procedure of processing outside the customs territory.

2. Amounts of export customs duties paid in the cases of placing of goods placed under the customs procedure of processing outside the customs territory under the customs procedure of export are used to pay the interest, as if these amounts enjoyed a respite for their payment from the day of registration by the customs body of the customs declaration submitted to place the goods under the customs procedure of processing outside the customs territory calculated according to the procedure specified in the legislation of the member-states of the Customs Union.

**Chapter 36. Customs Procedure of Processing for Internal Consumption**

**Article 264.** Essence of the Customs Procedure of Processing for Internal Consumption **Processing for internal consumption** - the customs procedure when foreign goods are used to carry out operations of processing on the customs territory of the Customs Union within specified deadlines without the payment of import customs duties while applying **prohibitions and restrictions**, as well as restrictions associated with the application of special protective, anti-dumping and compensation measures, on condition of subsequent placing the products of processing under the customs **procedure of release for internal consumption** while paying
the import customs duties at the rates applied to the products of processing.

**Article 265. Terms of Placing Goods under the Customs Procedure of Processing for Internal Consumption**

1. Processing for internal consumption is permitted for goods the list of which is specified by the legislation of the member-states of the Customs Union.

2. The placing goods under the customs procedure of processing for internal consumption is permitted on condition of:
   1) submission of the document on the terms of processing of goods for internal consumption issued by the authorised body of the member-state of the Customs Union and containing information specified in Article 269 of the present Code;
   2) opportunities of identification of foreign goods in the products of their processing by customs bodies;
   3) amounts of import customs duties due for payment for products of processing are smaller than those that should have been paid as of the day of placing foreign goods under the customs procedure of processing for internal consumption, if they were placed under the customs procedure of release for internal consumption;
   4) products of processing cannot be restored to the initial condition using the economically profitable method.

3. The goods placed under the customs procedure of processing for internal consumption preserve the status of foreign goods, and the goods obtained as a result of the operation of processing of goods acquire the status of foreign goods.

4. The customs procedure of processing for internal consumption may be used to place foreign goods earlier placed under customs procedures while observing the requirements and conditions envisaged in the present Code.

**Article 266. Operations of Processing for Internal Consumption**

1. Operations of processing of goods in the customs procedure of processing for internal consumption include:
   1) processing or machining of goods when foreign goods lose their individual characteristics;
   2) manufacture of goods, including installation, assembly, disassembly and adjustment.

2. Operations of processing of goods do not include:
   1) operations to ensure preservation of goods when they are prepared for sale and transportation;
   2) getting crops, growing and feeding animals, birds, fish, as well as growing crustaceans and molluscs;
   3) growing trees and plants;
   4) copying and duplication of information, audio and video records on any media.

**Article 267. Identification of Foreign Goods in the Products of Processing**

For identification of foreign goods in the products of their processing, one may use the following methods:

1) seals, stamps, digital and other labelling put on the initial foreign goods by the declaring party, the party engaged in processing or officials of the customs bodies;
2) a detailed description, photographs, scale images of foreign goods;
3) comparing pre-selected samples, prototypes of foreign goods and products of their processing;
4) use of available labelling of the goods including the serial numbers;
5) other methods that may be used proceeding from the nature of goods and the carried
Article 268. Duration of Processing of Goods for Internal Consumption
1. The period of processing of goods for internal consumption may not be greater than one year.

The period of processing of goods begins with the day of their placing under the customs procedure of processing for internal consumption, and in the cases of customs declaring of goods in separate batches (several batches) - from the day when the first batch of goods is placed under this customs procedure.

A decision of the Commission of the Customs Union may specify a longer period of processing of goods for internal consumption for individual categories of goods.

2. The period of processing of goods for internal consumption includes:
   1) duration of the production process of processing of goods;
   2) time necessary for the placing of the products of processing under the customs procedure of release for internal consumption.

3. The period of processing of goods for internal consumption may be prolonged within the limits specified in Item 1 of the present Article.

4. The procedure of fixing and prolongation of the period of processing of goods for internal consumption is specified in the legislation of the member-states of the Customs Union.

Article 269. Document on the Terms of Processing of Goods for Internal Consumption
1. The document on the terms of processing of goods for internal consumption issued by the authorised body of the member-state of the Customs Union may be received by any party of the member-state of the Customs Union where this document is issued, including the one not engaged directly in the operations of processing of goods.

2. The document on the terms of processing of goods for internal consumption must contain information on:
   1) the party having received the document;
   2) the party (parties) that will carry out directly operations of processing of goods;
   3) the name and classification of foreign goods and products of their processing according to the Commodity Nomenclature of Foreign Economic Activities, their quantity and cost;
   4) documents confirming the carrying out of the foreign economic transaction or other documents confirming the right of possession, use and/or disposal of the goods other than in the framework of the foreign economic transaction;
   5) norms of output of products of processing;
   6) operations of processing of goods, their methods;
   7) methods of identification of goods;
   8) the name and classification of residues and waste according to the Commodity Nomenclature of Foreign Economic Activities, their quantity and cost;
   9) period of processing of goods for internal consumption;
   10) opportunities of further commercial use of the waste;
   11) a customs body (customs bodies) where it is expected to place the goods under the customs procedure of processing for internal consumption and terminate this customs procedure.

3. The document on the terms of processing of goods for internal consumption may contain also other information, if this is specified in the legislation of the member-states of the
The form and procedure for issuance of the document on the terms of processing of goods for internal consumption, amending it, as well as its recall (revocation), are specified in the legislation of the member-states of the Customs Union.

Release of foreign goods in compliance with the customs procedure for processing for internal consumption is vested in the customs body of the member-state of the Customs Union whose authorised body issued the document on the terms of processing of goods for internal consumption.

**Article 270. Norms of Output of Products of Processing for Internal Consumption**

1. The norm of output of products of processing is the quantity or the content in percentage of the products of processing having formed as a result of the processing of a certain amount of foreign goods.

2. If operations of processing for internal consumption are carried out for the goods of which the characteristics remain practically permanent, are carried out usually in compliance with clearly specified technical requirements and result in obtaining the products of processing of unchanged quality, the competent bodies of the member-states of the Customs Union may introduce standard norms of output of products of processing.

**Article 271. Waste Generated as a Result of Processing of Goods for Internal Consumption and Production Losses**

1. The waste generated as a result of processing of foreign goods for internal consumption must be placed under another customs procedure before the expiry of the period of processing, except for the case when the mentioned waste is processed to acquire a condition not permitting its further commercial use.

2. For customs purposes, the mentioned waste is regarded as goods imported to the customs territory of the Customs Union in this condition.

   The specifics of assessing the customs value of waste shall be defined by a decision of the Commission of the Customs Union.

3. Production losses generated and/or lost irrevocably as a result of operations of processing must not be placed under another customs procedure.

**Article 272. Left-over Goods Placed under the Customs Procedure of Processing for Internal Consumption**

The left-over goods generated as a result of operations of processing for internal consumption in compliance with the norms of output must be placed under another customs procedure before the expiry of the period of processing.

**Article 273. Termination of the Customs Procedure of Processing for Internal Consumption**

The customs procedure of processing for internal consumption is terminated before the expiry of the period of processing of goods by placing the products of processing under the customs procedure of release for internal consumption according to the procedure and on the conditions envisaged in the present Code.

In this case, the measures of non-tariff regulation do not apply to the products of processing.

**Article 274. Emergence and Termination of the Duty to Pay Import Customs Duties, Taxes and the Deadline of Their Payment for the Goods Placed under the Customs Procedure of Processing for Internal Consumption**
1. The duty to pay import customs duties, taxes for the goods placed under the customs procedure of processing for internal consumption emerges with the declaring party from the moment of registration of the customs declaration by the customs body.

2. The duty to pay taxes for the goods placed under the customs procedure of processing for internal consumption is terminated with the declaring party in the cases mentioned in Item 2 of Article 80 of the present Code.

3. The duty to pay import customs duties for the goods placed under the customs procedure of processing for internal consumption is terminated with the declaring party:
   1) in the cases of termination of the customs procedure of processing for internal consumption before the expiry of the period of processing of goods specified in compliance with Item 1 of Article 268 of the present Code, except for the case when the deadline of payment of import customs duties occurred during this procedure;
   2) in the cases mentioned in Item 2 of Article 80 of the present Code.

4. The taxes for the foreign goods must be paid before the release of goods in compliance with the customs procedure of processing for internal consumption.

5. The deadline of payment of import customs duties is considered to be:
   1) in the cases of transfer of foreign goods to a party not being the one having received the document on the terms of processing of goods on the customs territory and/or the party directly engaged in operations of processing without the permission of the customs bodies - the day of transfer of goods, and if this day is not identified, the day of registration by the customs body of the customs declaration submitted to place the goods under the customs procedure of processing for internal consumption;
   2) in the cases of loss of foreign goods before the expiry of the period of processing of goods, except for the destruction (unrecoverable loss) because of an accident or force majeure or natural loss under normal conditions of transportation (shipment) and storage - the day of the loss of goods, and if this day is not identified, the day of registration by the customs body of the customs declaration submitted to place the goods under the customs procedure of processing for internal consumption;
   3) if the customs procedure of processing for internal consumption is not terminated before the expiry of the period of processing of goods specified in Item 1 of Article 268 of the present Code - the day of expiry of the period of processing of goods.

6. Import customs duties in the cases mentioned in Item 5 of the present Article must be paid in the amounts corresponding to the amounts of import customs duties that must have been paid in the cases of placing of foreign goods under the customs procedure of release for internal consumption calculated as of the day of registration by the customs body of the customs declaration submitted to place the goods under the customs procedure of processing for internal consumption.

Article 275. Particulars of Placing Products of Processing under the Customs Procedure of Release for Internal Consumption in the Cases of Termination of the Customs Procedure of Processing for Internal Consumption

1. To develop the industries of the member-states of the Customs Union and promote replacement of import on the territories of the member-states of the Customs Union of investment goods, the Commission of the Customs Union may specify individual types of goods and/or products of their processing, if, for the purpose of application of import customs duties for the products of processing, one may use customs cost and/or their physical characteristics in kind (quantity, weight, volume or another characteristic) determined as of the day of registration by the customs body of the customs declaration submitted to place such goods under the customs procedure of processing for internal consumption.

2. For the products of processing, one applies the rates of import customs duties
proceeding from the country of origin of the goods placed under the customs procedure of processing for internal consumption. In the cases of use of foreign goods originating in different countries in the course of processing, the rates of import customs duties are applied while taking into account the following particulars:

1) if, as a result of the processing, there occurs a change of the classification code of the goods according to the Commodity Nomenclature of Foreign Economic Activities at the level of the first four digits, one applies the rates of customs duties to the products of processing as to the goods imported from countries enjoying the most favoured nation regime in trade and political relations;

2) in other case, one applies the rates of customs duties according to the country of origin of these foreign goods, the customs cost of which is the greatest.

**Article 276.** Particulars of Placing Foreign Goods That Were Not Processed under the Customs Procedure of Release for Internal Consumption in the Cases of Termination of the Customs Procedure of Processing for Internal Consumption

1. In the cases of placing of foreign goods that were not processed under the customs procedure of release for internal consumption before the expiry of the period of processing of goods, the rates of the import customs duties and the currency exchange rates fixed in compliance with the legislation of the member-states of the Customs Union are determined as of the day of registration by the customs body of the customs declaration submitted to place the goods under the customs procedure of processing for internal consumption.

2. Amounts of import customs duties paid in the cases of placing of foreign goods that were not processed under the customs procedure of release for internal consumption are used to pay the interest, as if these amounts enjoyed a respite of their payment from the day of registration by the customs body of the customs declaration submitted to place the goods under the customs procedure of processing for internal consumption calculated according to the procedure specified in the legislation of the member-states of the Customs Union.

**Chapter 37. Customs Procedure of Temporary Import (Admission)**

**Article 277.** Essence of the Customs Procedure of Temporary Import (Admission)

Temporary import (admission) - customs procedure when foreign goods are used within a specified period on the customs territory of the Customs Union with a conditional exemption - full or partial - from the payment of import customs duties, taxes and without application of the measures of non-tariff regulation followed by subsequent placing under the customs procedure of re-export.

**Article 278.** Terms of Placing of Goods under the Customs Procedure of Temporary Import (Admission)

1. The placing of goods under the customs procedure of temporary import (admission) is permitted provided there are opportunities of identification of goods placed under this customs procedure, followed by their subsequent customs declaring to terminate the customs procedure of temporary import (admission).

   Identification of goods is not necessary in the cases when a replacement of temporarily imported goods is permitted in compliance with international treaties of the member-states of the Customs Union.

2. It is not permitted to place under the customs procedure of temporary import (admission):

   1) foodstuffs, drinks, including alcoholic drinks, tobacco and tobacco items, raw materials
and semi-finished products, consumable materials and prototypes, except for the cases of their import as single pieces for advertising and/or demonstration purposes or as exhibition displays or industrial prototypes;

2) waste, including industrial waste;

3) goods prohibited for import to the customs territory of the Customs Union.

3. The customs procedure of temporary import (admission) may be used to place foreign goods earlier placed under other customs procedures while observing the requirements and conditions envisaged in the present Code.

Article 279. Restrictions of Use and Disposal of theTemporarily Imported Goods

1. The goods placed under the customs procedure of temporary import (admission) (hereinafter, temporarily imported goods) must remain unchanged, except for the changes caused by natural wear or natural loss under normal conditions of transportation (shipment), storage and/or use (operation).

It is permitted to carry out, in respect of temporarily imported commodities, operations necessary to ensure their preservation, including repair operations (except for overhauls and modernisation), technical maintenance and other operations necessary for the maintenance of goods in a normal condition, provided the identification of goods by the customs body is ensured at their re-export.

It is permitted to hold tests, research works, tests, trials, checks and experiments with respect to temporarily imported commodities or to use them in the course of tests, research works, tests, trials, checks and experiments.

2. Temporarily imported goods must be in the actual possession and use of the declaring party.

3. The declaring party may hand over temporarily imported goods in possession and use of another party:

1) for their technical maintenance, repair (except for overhauls and/or modernisation), storage, transportation, as well as for other purposes in the cases specified in the legislation and/or international treaties of the member-states of the Customs Union - without the permission of the customs body;

2) in other cases - after obtaining permission of the customs body.

4. To obtain permission of the customs body to hand over temporarily imported goods in possession and use of other parties, the declaring party of these goods shall submit a written application to the customs body having placed them under the customs procedure, indicating the reasons of the transfer of temporarily imported goods to the other party and information on this party.

The transfer of the temporarily imported goods in possession and use of other parties does not release the declaring party of the customs procedure of temporary import (admission) from the requirements and conditions specified in the present Chapter, as well as does not suspend and does not prolong the period of temporary import.

5. It is permitted to use temporarily imported goods being transport vehicles outside the customs territory of the Customs Union as vehicles of international transportation according to the procedure specified in Chapter 48 of the present Code.

Article 280. Duration of Temporary Import of Goods

1. The period of the temporary import of goods is fixed by the customs body on the basis of the application of the declaring party proceeding from the goals and circumstances of such import, and may not be greater than two years from the day of placing of the goods under the customs procedure of temporary import, except for the cases envisaged in the present Article.

If there is a written application of the declaring party, the period of the temporary import
of goods may be prolonged by the customs body within the limits specified in Part 1 of the present Item or the period specified in compliance with Item 2 of the present Article.

2. In respect of some categories of commodities, depending on the purpose of their importation to the customs territory of the customs union, the Commission of the Customs Union may fix shorter or longer terms for temporary importation than the ones cited in Part One of Item 1 of this article.

3. In the cases of multiple placings of goods under the customs procedure of temporary import (admission), including cases when the declaring parties of this customs procedure are different parties, the total period of the temporary import may not be greater than the one mentioned in Part 1 of Item 1 of the present Article, or the period specified in compliance with Item 2 of the present Article.

**Article 281.** Termination and Suspension of the Customs Procedure of Temporary Import (Admission)

1. The customs procedure of temporary import (admission) is terminated before the expiry of the period of temporary import by placing the temporarily imported goods under the customs procedure of re-export according to the procedure and on conditions envisaged in the present Code.

The customs procedure of temporary import (admission) may be terminated before the expiry of the period of temporary import by placing the temporarily imported goods under another customs procedure, except for the customs transit customs procedure, according to the procedure and on conditions envisaged in the present Code.

2. Before the expiry of the period of temporary import, the customs procedure of temporary import (admission) may be suspended in the case of placing temporarily imported goods under the customs warehouse customs procedure or other customs procedure determined by a decision of the Commission of the Customs Union. The procedure of suspension and renewal of the customs procedure of temporary import (admission) is specified in the decision of the Commission of the Customs Union.

3. Temporarily imported goods may be placed under the customs procedure of re-export or another customs procedure in one or several batches.

**Article 282.** Full Conditional or Partial Conditional Exemption from Payment of Customs Duties, Taxes

1. The list of the goods temporarily imported with a full conditional exemption from the payment of customs duties, taxes, as well as the terms of such exemption, including its deadlines, are specified in compliance with international treaties of the member-states of the Customs Union and/or decisions of the Commission of the Customs Union.

2. The goods temporarily imported with a full conditional exemption from the payment of customs duties, taxes are used within the boundaries of the territory of the member-state of the Customs Union whose customs body placed the given goods under the customs procedure of temporary import (admission), if otherwise is not specified in the decision of the Commission of the Customs Union.

3. For goods that were not granted a full conditional exemption from the payment of import customs duties, taxes, as well as in the cases of a failure to observe the terms of the full conditional exemption from payment of import customs duties, taxes specified in compliance with Item 1 of the present Article, one applies partial conditional exemption from the payment of import customs duties, taxes.

In the cases of the partial conditional exemption from the payment of import customs duties, taxes, one pays three per cent of the amount of import customs duties, taxes, for each complete and incomplete calendar month of the stay of the goods on the customs territory of the
Customs Union that should have been paid if the goods were placed under the customs procedure of release for internal consumption on the day of registration of the customs declaration submitted to place such goods under the customs procedure of temporary import (admission).

4. In the cases of partial conditional exemption from the payment of import customs duties and taxes, the amount of import customs duties and taxes is paid in the cases of placing of goods under the customs procedure of temporary import (admission) for the whole specified period of this procedure or periodically at the choice of the declaring party, however, at least once in three months. The periods of payment of the amounts of import customs duties, taxes is determined by the declaring party after obtaining the consent of the customs body.

5. The total amount of the import customs duties, taxes collected in the cases of temporary import with a partial conditional exemption from payment of import customs duties, taxes must not be greater than the amount of import customs duties, taxes that should have been paid if the goods were placed under the customs procedure of release for internal consumption on the day of registration of the customs declaration submitted to place such goods under the customs procedure of temporary import (admission) without benefits in the payment of import customs duties, taxes.

6. In the cases of termination of the customs procedure of temporary import (admission) in compliance with Item 1 of Article 281 of the present Code, amounts of import customs duties, taxes paid in the cases of partial conditional exemption from payment of import customs duties, taxes must not be returned (offset).

Article 283. Emergence and Termination of the Duty to Pay Import Customs Duties, Taxes and the Deadline of Their Payment for the Goods Placed under the Customs Procedure of Temporary Import (Admission)

1. The duty to pay import customs duties, taxes for the goods placed under the customs procedure of temporary import (admission) emerges with the declaring party from the moment of registration of the customs declaration by the customs body.

2. The duty to pay import customs duties, taxes for the goods placed under the customs procedure of temporary import (admission) is terminated with the declaring party:

   1) in the case of termination of the customs procedure of temporary import (admission) in compliance with Item 1 of Article 281 of the present Code, except for the case when the deadline of payment of import customs duties, taxes occurred during this procedure;

   2) in the cases specified in Item 2 of Article 80 of the present Code.

3. Import customs duties, taxes in the cases of partial conditional exemption from payment of import customs duties, taxes must be paid within the following deadlines:

   1) before the release of goods in compliance with the customs procedure of temporary import (admission) in the cases of payment of the whole amount of import customs duties, taxes due for payment for the specified period of temporary import or in the case of payment of the first part of the amount of import customs duties, taxes due for payment in the cases of periodic payments;

   2) before the beginning of the period for which the payment of customs duties, taxes is made in the cases of periodic payments;

   3) for the goods placed under the customs procedure of temporary import (admission) using the benefits in the payment of import customs duties, taxes associated with restrictions of use and/or disposal of these goods:

      in the case of refusal to use such benefits - before the amendments are entered in the customs declaration used to place the goods under the customs procedure of temporary import (admission) where it pertains to a refusal to use the benefits;

      in the case of committing actions for the goods in violation of the restrictions of use
and/or disposal of these goods pertaining to the use of such benefits - on the first day when these actions were committed, and if this day is not identified, on the day of registration by the customs body of the customs declaration used to place the goods under the customs procedure of temporary import (admission);

4) in the case of violation of the terms used to place the goods under the customs procedure of temporary import (admission) with a full conditional exemption from the payment of import customs duties, taxes - on the day of registration by the customs body of the customs declaration used to place the goods under the customs procedure of temporary import (admission).

4. The deadline of payment of import customs duties, taxes for the goods placed under the customs procedure of temporary import with a full conditional or partial conditional exemption from the payment of import customs duties, taxes is considered to be:

1) in the cases of transfer of temporarily imported goods to other parties without the permission of the customs bodies - the day of the transfer, and if this day is not identified, the day of registration by the customs body of the customs declaration submitted to place the goods under the customs procedure of temporary import (admission);

2) in the cases of loss of the temporarily imported goods during the period of temporary import of goods specified by the customs body, except for destruction (unrecoverable loss) because of an accident or force majeure or natural loss under normal conditions of transportation (shipment) and storage - the day of the loss of goods, and if this day is not identified, the day of registration by the customs body of the customs declaration submitted to place the goods under the customs procedure of temporary import (admission);

3) in the cases of failure to complete the customs procedure of temporary import (admission) in compliance with Item 1 of Article 281 of the present Code - the day of expiry of the period of temporary import of goods.

5. Import customs duties, taxes in the cases specified in Item 4 of the present Article must be paid in the amounts corresponding to the amounts of import customs duties, taxes that should have been paid in the cases of placing such goods under the customs procedure of release for internal consumption without tariff preferences and benefits in the payment of the customs duties, taxes calculated as of the day of registration by the customs body of the customs declaration used to place the goods under the customs procedure of temporary import (admission) less amounts of customs duties, taxes paid in the cases of partial exemption from the payment of customs duties, taxes.

Article 284. Particulars of Placing Temporarily Imported Goods under the Customs Procedure of Release for Internal Consumption

1. In the cases of placing temporarily imported goods under the customs procedure of release for internal consumption, the rates of import customs duties, taxes and the currency exchange rates fixed in compliance with the legislation of the member-states of the Customs Union are determined as of the day of registration by the customs body of the customs declaration submitted to place the goods under the customs procedure of temporary import (admission).

2. In the cases of placing under the customs procedure of release for internal consumption after the customs procedure of temporary import (admission) of goods for which the declaring party of the customs procedure of release for internal consumption in the customs procedure of temporary import (admission) paid customs duties, taxes for partial conditional exemption from the payment of customs duties, taxes, the import customs duties, taxes are paid in the amount of the difference of the calculated amounts of customs duties, taxes due for payment in the cases of placing under the customs procedure of release for internal consumption and the customs duties, taxes paid in compliance with the customs
procedure of temporary import (admission).

Provisions of Part 1 of the present Item are applied also if before the placing of the goods mentioned in Part 1 of the present Item under the customs procedure of release for internal consumption, the given goods were placed under the customs procedure (procedures) of customs warehouse, temporary import (admission) or were deployed for temporary storage.

3. When placing under the customs treatment of release for internal consumption commodities in respect of which the full or partial conditional exemption from paying customs duties and taxes has been applied, within the period while such exemption is applied shall be subject to payment of the interest on the sums of customs duties and taxes which would be subject to payment, if in respect of these sums the postponement of their payment (payment by installments) was granted from the date of applying the full or partial exemption from payment of customs duties and taxes, which is to be estimated in the procedure established by the legislation of member states of the Customs Union.

The Commission of the Customs Union is entitled to specify cases in respect of some categories of temporarily imported commodities when the interest cited in Part One of this item is not paid.

Chapter 38. Customs Procedure of Temporary Export

Article 285. Essence of the Customs Procedure of Temporary Export
Temporary export - customs procedure when goods of the Customs Union are exported and used within a specified deadline outside the customs territory of the Customs Union with a full exemption from the payment of export customs duties and without the application of measures of non-tariff regulation followed by subsequent placing under the customs procedure of re-import.

The goods placed under the customs procedure of temporary export and actually exported from the customs territory of the Customs Union lose the status of goods of the Customs Union.

Article 286. Terms of Placing Goods under the Customs Procedure of Temporary Export
1. The placing goods under the customs procedure of temporary export is permitted provided there are opportunities of identification of goods placed under this customs procedure upon subsequent termination of the customs procedure of temporary export.

Identification of goods is not necessary when in compliance with international treaties of the member-states of the Customs Union it is permitted to replace temporarily exported goods.

2. It is not permitted to place under the customs procedure of temporary export:
   1) foodstuffs, drinks, including alcoholic drinks, tobacco and tobacco items, raw materials and semi-finished products, consumable materials and prototypes, except for the cases of their export as single pieces for advertising and/or demonstration purposes or as exhibition displays or industrial prototypes;
   2) waste, including industrial waste;
   3) goods prohibited for export outside the customs territory of the Customs Union.

Article 287. Restriction of Use and Disposal of the Temporarily Exported Goods
1. Temporarily exported goods must remain unchanged, except for changes caused by natural wear or natural loss under normal conditions of transportation (shipment), storage and/or use (operation).

2. It is permitted to carry out operations necessary to ensure their preservation, including repair operations (except for overhauls and modernisation), technical maintenance and other
operations necessary to maintain the goods in normal condition, provided identification of goods by the customs body is ensured at re-import.

**Article 288. Duration of Temporary Export of Goods**

1. The period of temporary export of goods is specified by the customs body on the basis of the application of the declaring party proceeding from the goals and circumstances of such export, except for the case envisaged in **Item 2** of this Article.

   If there is a written application of the declaring party, the period of temporary export of goods may be prolonged by the customs body taking into account **Items 2 and 3** of the present Article.

2. For individual categories of goods, depending on the goals of their export outside the customs territory of the Customs Union, as well as for certain categories of goods whose re-importation in case of temporary exportation thereof is obligatory in compliance with the legislation of member states of the customs union, the legislation of the member-states of the Customs Union may specify the limiting deadlines of temporary export of such goods.

3. In the case of the transfer to a foreign party of the proprietary rights for the temporarily exported goods for which the legislation of the member-state of the Customs Union did not specify the duty to return them to the territory of this state, the period of temporary export of these goods may not prolonged, and these goods must be placed under the customs **procedure of export** taking into account **Part 2 of Item 1 of Article 243** of the present Code.

**Article 289. Termination of the Customs Procedure of Temporary Export**

1. The customs procedure of temporary export is terminated before the expiry of the period of the temporary export by placing the temporarily exported goods under the customs **procedure of re-import** according to the procedure and on conditions envisaged in the present Code.

   The customs procedure of temporary export may be terminated before the expiry of the period of temporary export by placing the temporarily exported goods under the customs **procedures of export**, **processing outside the customs territory** or **temporary export** without their actual presentation to the customs body according to the procedure and on the condition envisaged in the present Code, except for the cases if in compliance with the legislation of the member-states of the Customs Union, temporarily exported goods must be brought back to the customs territory of the Customs Union on the obligatory basis.

2. Temporarily exported goods may be placed under the customs **procedure of re-import** or another customs procedure in one or several batches.

**Article 290. Emergence and Termination of the Duty to Pay Export Customs Duties and the Deadline of Their Payment for the Goods Placed under the Customs Procedure of Temporary Export**

1. The duty to pay export customs duties for the goods placed under the customs procedure of temporary export emerges with the declaring party from the moment of registration of the customs declaration by the customs body.

2. The duty to pay export customs duties for the goods placed under the customs procedure of temporary export is terminated with the declaring party:

   1) in the cases of termination of the customs procedure of temporary export in compliance with **Item 1 of Article 289** of the present Code;

   2) in the cases mentioned in **Item 2 of Article 80** of the present Code.

3. In the cases of failure to terminate the customs procedure of temporary export before the expiry of the period the temporary export of goods in compliance with **Item 1 of Article 289** of the present Code, except for destruction (unrecoverable loss) because of an accident or force
majeure or as a result of natural loss under normal conditions of transportation (shipment) and storage, use (operation), the deadline of payment of export customs duties is considered to be the day of expiry of the period of temporary export specified by the customs bodies.

4. Export customs duties must be paid in the amounts corresponding to the amounts of export customs duties that should have been paid in the cases of placing of goods under the customs procedure of export calculated as of the day of registration by the customs body of the customs declaration submitted to place the goods under the customs procedure of temporary export.

**Article 291.** Particulars of Placing Temporarily Exported Goods under the Customs Procedure of Export

1. In the cases of placing temporarily exported goods under the customs procedure of export, the customs cost of the goods and/or their physical characteristics in kind (quantity, weight, volume or other characteristics), the rates of export customs duties and the currency exchange rates fixed in compliance with the legislation of the member-states of the Customs Union are determined as of the day of registration by the customs body of the customs declaration submitted to place the goods under the customs procedure of export.

2. Amounts of export customs duties paid in the cases of placing goods under the customs procedure of export are used to pay the interest as if these amounts enjoyed a respite for their payment from the day of registration by the customs body of the customs declaration submitted to place the goods under the customs procedure of temporary export calculated according to the procedure specified in the legislation of the member-states of the Customs Union.

**Chapter 39. Customs Procedure of Re-Import**

**Article 292.** Essence of the Customs Procedure of Re-Import

1. Re-import - customs procedure when the goods earlier exported from the customs territory of the Customs Union are brought back to the customs territory of the Customs Union within the deadlines specified in **Article 293** of the present Code without the payment of import customs duties, taxes and without application of the measures of non-tariff regulation.

2. Goods placed under the customs procedure of re-import acquire the status of goods of the Customs Union, except for the goods mentioned in **Subitem 4 of Item 1 of Article 293** of the present Code being the products of processing of goods exported from the customs territory of the Customs Union in compliance with **Item 3 of Article 253** of the present Code.

**Article 293.** Terms of Placing of Goods under the Customs Procedure of Re-Import

1. The customs procedure of re-import may be used to place the earlier exported goods:

   1) placed under the customs procedure of export or being the products of processing of goods placed under the customs procedure of processing on the customs territory and exported from the customs territory of the Customs Union in compliance with the customs procedure of re-export if:

   these goods are placed under the customs procedure of re-import within three years from the day following the day of their moving across the customs border in the cases of export from the customs territory of the Customs Union or within other time limits specified in compliance with **Item 2** of the present Article;

   these goods remain unchanged, except for the changes caused by natural wear or natural loss under normal conditions of transportation (shipment), storage and/or use (operation);
the customs body gets documents in compliance with Article 294 of the present Code;
2) placed under the customs procedure of temporary export, if these goods are imported during the period of temporary export and are found in the same condition, except for changes caused by natural wear or natural loss under normal conditions of transportation (shipment), storage and/or use (operation), as well as the changes permitted for such goods when they are used in compliance with the customs procedure of temporary export;
3) placed under the customs procedure of processing outside the customs territory, if these goods are imported during the period of processing and found in the same condition as they were exported from the customs territory of the Customs Union, except for the changes caused by natural wear or natural loss under normal conditions of transportation (shipment), storage and/or use (operation);
4) being the products of processing of the goods placed under the customs procedure of processing outside the customs territory, if the goal of processing was gratuitous (warranty) repair and these goods are placed under the customs procedure of re-import during the period of processing, except for the products of processing of goods that when released under the customs procedure of release for internal consumption had a flaw (flaws) being the reason of the gratuitous (warranty) repair of these goods.

2. For individual categories of goods, a decision of the Commission of the Customs Union may specify deadlines exceeding the limit specified in Subitem 1 of Item 1 of the present Article.

3. In the cases of re-import, taxes and/or the interest from them, when the amounts of such taxes and/or the interest in the cases of export of goods from the customs territory were not paid or were returned, as well as amounts of other taxes, subsidies and other amounts that were not paid or received directly or indirectly as payments, benefits or reimbursements in the cases of export of goods from the customs territory, are reimbursed according to the procedure and on conditions specified in the legislation of the member-states of the Customs Union.
In the event of re-importation, import customs duties, when such duties in connection with commodities exportation from the customs territory were not paid or were returned, shall be reimbursed in compliance with an international treaty made by member states of the Customs Union.

4. The declaring party of the customs procedure of re-import may be the party having acted as the declaring party of one of the customs procedures mentioned in Item 1 of the present Article that was used to export the goods from the customs territory of the Customs Union.

The customs legislation of the Customs Union may specify the cases when the declaring party of the customs procedure of re-import may be represented by another party.

5. The goods are placed under the customs procedure of re-import in the member-state of the Customs Union where they were placed under one of the customs procedures mentioned in Item 1 of the present Article.

**Article 294.** Documents and Information Necessary for the Placing of Goods under the Customs Procedure of Re-Import

1. To place the goods under the customs procedure of re-import, the declaring party submits to the customs body information on the circumstances of export of goods from the customs territory of the Customs Union, as well as information on the operations of repair of goods, if such operations were carried out with goods outside the customs territory of the Customs Union.

2. For confirmation of the information mentioned in Item 1 of the present Article, the declaring party presents the customs declaration accepted at the export of goods and the documents confirming the date of moving the goods across the customs border at their
Article 295. Returning (Offsetting) the Amounts of Export Customs Duties
For the goods mentioned in Subitem 1 of Item 1 of Article 293 of the present Code that were placed under the customs procedure of re-import, there occurs a return (offsetting) of the paid amounts of export customs duties, if the mentioned goods are placed under the customs procedure of re-import no later than within six months from the day following the day of the placing of such goods under the customs procedure of export.

Chapter 40. Customs Procedure of Re-Export

Article 296. Essence of the Customs Procedure of Re-Export
Re-export - customs procedure when the goods earlier imported to the customs territory of the Customs Union or the products of processing of the goods placed under the customs procedure of processing on the customs territory are exported from this territory without the payment and/or with a return of the paid amounts of import customs duties, taxes and without application of the measures of non-tariff regulation.

Article 297. Terms of Placing of Goods under the Customs Procedure of Re-Export
The customs procedure of re-export may be used to place:
1) foreign goods available on the customs territory of the Customs Union, including those imported in violation of the measures of non-tariff regulation, and the products of processing of the goods placed under the customs procedure of processing on the customs territory;
2) goods placed under the customs procedure of release for internal consumption, if these goods are returned because of the failure to fulfil the terms of the foreign economic transaction, including the quantity, quality, description or package, while observing the following conditions:
   the goods are placed under the customs procedure of re-export within one day from the day following the day of release for internal consumption;
   the customs body gets documents in compliance with Article 299 of the present Code;
   the goods were not used and were not repaired on the customs territory of the Customs Union, except for the cases when the use of the goods was necessary to detect flaws or other circumstances resulting in the return of the goods;
   the goods can be identified by the customs body.

Article 298. Particulars of Transportation of Goods Placed under the Customs Procedure of Re-Export
The goods placed under the customs procedure of re-export are exported from the customs territory of the Customs Union in compliance with Chapter 32 of the present Code.

Article 299. Documents and Information Necessary for the Placing under the Customs Procedure of Re-Export of Goods Earlier Placed under the Customs Procedure of Release for Internal Consumption
To place under the customs procedure of re-export the goods earlier placed under the customs procedure of release for internal consumption, the declaring party submits to the customs body the documents containing information:
1) on the circumstances of import of goods to the customs territory of the Customs Union (proceeding from the documents confirming the carried out foreign economic transaction);
2) on the failure to fulfil the terms of the foreign economic transaction;
3) on the placing of these goods under the customs procedure of release for internal consumption;
4) on the use of these goods after being placed under the customs procedure of release for internal consumption.

**Article 300.** Emergence and Termination of the Duty to Pay Customs Duties, Taxes and the Deadline of Their Payment for the Foreign Goods Placed under the Customs Procedure of Re-Export

1. The duty to pay import customs duties, taxes for the foreign goods placed under the customs procedure of re-export emerges with the declaring party from the moment of registration by the customs body of the customs declaration.

2. The duty to pay import customs duties, taxes for the foreign goods placed under the customs procedure of re-export is terminated with the declaring party:
   1) in the cases of actual export of foreign goods from the customs territory of the Customs Union confirmed by the customs body of the place of departure according to the procedure specified in the decision of the Commission of the Customs Union;
   2) in the cases specified in Item 2 of Article 80 of the present Code.

3. In the cases of failure to export from the customs territory of the Customs Union foreign goods placed under the customs procedure of re-export, except for the cases of their destruction (unrecoverable loss) because of an accident or force majeure or natural loss under normal conditions of transportation (shipment) and storage, the deadline of the payment of import customs duties, taxes is considered to be the day of registration by the customs body of the customs declaration submitted to place the goods under the customs procedure of re-export.

4. Import customs duties, taxes in the cases specified in Item 3 of the present Article must be paid in the amounts corresponding to the amounts of import customs duties, taxes that should have been paid in the cases of placing of foreign goods under the customs procedure of release for internal consumption without the benefits in the payment of customs duties, taxes calculated as of the day of registration by the customs body of the customs declaration submitted to place the goods under the customs procedure of re-export.

   For the products of processing of goods placed under the customs procedure of processing on the customs territory, import customs duties, taxes must be paid in the amounts corresponding to the amounts of import customs duties, taxes that must have been paid for the foreign goods placed under the customs procedure of processing on the customs territory and used for the manufacture of products of processing in compliance with their norms of output.

5. In the cases of termination in compliance with Subitem 1 of Item 2 of the present Article of the duty to pay import customs duties, taxes, the import customs duties, taxes paid or collected in compliance with Item 3 of the present Article must be returned according to the procedure specified in the present Code.

6. Export customs duties, taxes for the goods placed under the customs procedure of re-export must not be paid.

**Article 301.** Returning (Offsetting) the Amounts of Import Customs Duties, Taxes

For the goods mentioned in Subitem 2 of Item 1 of Article 297 of the present Code that were placed under the customs procedure of re-export and actually exported from the customs territory of the Customs Union, the paid amounts of import customs duties, taxes are returned (offset) in compliance with Chapter 13 of the present Code.
Chapter 41. Customs Procedure of Duty-Free Trade

**Article 302.** Essence of the Customs Procedure of Duty-Free Trade

*Duty-free trade* - the customs procedure when the goods are sold at retail in duty-free shops to natural persons leaving the customs territory of the Customs Union or to foreign diplomatic missions, representative offices of international organisations which are equated to them, consular offices, as well as to diplomatic agents, consular officials and their family members residing together with them, without the payment of customs duties, taxes and without the application of measures of non-tariff regulation.

**Article 303.** Terms of Placing of Goods under the Customs Procedure of Duty-Free Trade

1. The customs procedure of duty-free trade may be used to place any goods, except for the goods prohibited for import to the customs territory of the Customs Union, export outside the customs territory of the Customs Union, as well as the goods prohibited for circulation on the territories of the member-states of the Customs Union.

   The Commission of the Customs Union may specify a list of other goods that may not be placed under the customs procedure of duty-free trade.

2. The *declaring party* of the goods placed under the customs procedure of duty-free trade may be only the owner of the duty-free shop where these goods will be sold.

3. The goods used to provide for the functioning of the duty-free shop must not be placed under the customs procedure of duty-free trade.

4. The goods of the Customs Union are placed under the customs procedure of duty-free trade by submitting the *customs declaration*.

**Article 304.** Duty-Free Shops

1. The procedure of functioning of duty-free shops, requirements to their location, outfit, equipment and the rules of sale of *goods* in the mentioned shops are specified in the legislation of the member-states of the Customs Union.

2. The procedure of record keeping and submission of reports for the goods placed under the customs procedure of duty-free trade are specified in the legislation of the member-states of the Customs Union.

**Article 305.** Termination of the Customs Procedure of Duty-Free Trade

1. The customs procedure of duty-free trade is terminated with the sale of the goods placed under this customs procedure by retail in the duty-free shops to the persons cited in Article 302 of this Code or by placing these goods under other customs procedures in compliance with the present Code.

2. In the cases of termination of activities of the duty-free shop, the goods placed under the customs procedure of duty-free trade must be placed under another customs procedure within one month from the day following the day of termination of activities of the mentioned shop.

   In the cases of failure to commit the actions mentioned in Part 1 of the present Item, the goods are detained by the customs bodies in compliance with Chapter 21 of the present Code.

**Article 306.** Emergence and Termination of the Duty to Pay Import Customs Duties and the Deadline of Their Payment for the Foreign Goods Placed under the Customs Procedure of Duty-Free Trade

1. The duty to pay import customs duties, *taxes* for the foreign goods placed under the customs procedure of duty-free trade emerges with the declaring party from the moment of
registration of the customs declaration by the customs body.

2. The duty to pay import customs duties, taxes for the foreign goods placed under the customs procedure of duty-free trade is terminated with the declaring party:
   1) in the cases of sale of these goods to the persons cited in Article 302 of this Code;
   2) in the cases of placing of these goods under another customs procedure;
   3) when the goods are detained by the customs bodies in compliance with Chapter 21 of the present Code;
   4) in the cases specified in Item 2 of Article 80 of the present Code.

3. The deadline of payment of import customs duties, taxes is considered to be:
   1) in cases of use and disposal of the foreign goods in violation of the requirements and terms of the customs procedure of duty-free trade - the day of committing of actions violating the available requirements and terms, and if this day is not identified, the day of registration by the customs body of the customs declaration submitted to place the goods under the customs procedure of duty-free trade;
   2) in cases of loss of foreign goods, except for the destruction (unrecoverable loss) because of an accident or force majeure or as a result of natural loss under normal conditions of transportation (shipment) and storage - the day of the loss of the goods, and if this day is not identified, the day of registration by the customs body of the customs declaration submitted to place the goods under the customs procedure of duty-free trade.

4. Import customs duties, taxes in the cases specified in Item 3 of the present Article must be paid in the amounts corresponding to the amounts of import customs duties, taxes that should have been paid in the cases of placing of goods under the customs procedure of release for internal consumption without tariff preferences and benefits in the payment of customs duties, taxes calculated as of the day of registration by the customs body of the customs declaration used to place the goods under the customs procedure of duty-free trade.

Chapter 42. Customs Procedure of Destruction

Article 307. Essence of the Customs Procedure of Destruction

Destruction - the customs procedure when foreign goods are destroyed under the customs control without the payment of import customs duties, taxes and without application of the measures of non-tariff regulation.

The destruction of goods is implied to be neutralisation, complete elimination or bringing the goods into a condition when they lose partly or completely their consumer and/or other properties and cannot be restored to the initial condition by an economically profitable method.

The customs procedure of destruction may be applied also to the goods that appeared to be destroyed or irretrievably lost because of an accident or force majeure.

Article 308. Terms of Placing of Goods under the Customs Procedure of Destruction

1. The placing of goods under the customs procedure of destruction is permitted on the basis of a statement of the appropriate authorised state body issued in compliance with the legislation of the member-states of the Customs Union and permitting destruction, indicating the method and the place of destruction.

The statement is not necessary in the cases when the goods are lost irretrievably because of an accident or force majeure. To place such goods under the customs procedure of destruction, one must present the documents confirming the fact of the unrecoverable loss of the goods because of an accident or force majeure.

2. The customs procedure of destruction cannot be used to place the following categories of goods:
1) cultural, archaeological, historical values;
2) animals and plants included in species protected by the legislation of the member-states of the Customs Union and/or international treaties, parts and derivatives thereof, except for the cases when their destruction is necessary to stop epidemics and epizootics and dissemination of quarantine objects;
3) goods accepted by customs bodies as pledged items before termination of mortgage relations;
4) goods withdrawn or arrested, including physical evidence in compliance with the legislation of the member-states of the Customs Union;
5) other goods, the list being specified in the decision of the Commission of the Customs Union.

3. Destruction of goods is not permitted if such destruction:
1) may incur damage on the environment or is hazardous for the life and health of people;
2) occurs through consumption of goods according to their usual designation;
3) may inflict expenses of state bodies of the member-states of the Customs Union.

4. The goods are destroyed at the expense of the declaring party of the customs procedure of destruction.

5. The goods are destroyed within the deadlines specified by the customs body proceeding from the time necessary for the actual destruction of these goods, method and place of their destruction.

Article 309. Particulars of the Application of the Customs Procedure of Destruction
1. The procedure for the destruction of goods is specified in the legislation of the member-states of the Customs Union.
2. The waste generated as a result of destruction of goods, if there are opportunities of its further use, must be placed under the appropriate customs procedure and, for the purpose of collection of import customs duties and taxes, are regarded as foreign goods imported to the customs territory of the Customs Union in such condition.

If the waste generated as a result of destruction of goods is found in a condition not permitting its further commercial use on the customs territory of the Customs Union, and cannot be restored to the initial condition by an economically profitable method, it are regarded as goods of the Customs Union.

Chapter 43. Customs Procedure of Abandoning in Favour of the State

Article 310. Essence of the Customs Procedure of Abandoning in Favour of the State
1. Abandoning in favour of the state - customs procedure when foreign goods are transferred on a gratuitous basis to become the property of the member-state of the Customs Union without the transfer of customs payment and without application of the measures of non-tariff regulation.
2. Goods placed under the customs procedure of abandoning in favour of the state acquire the status of goods of the Customs Union.

Article 311. Terms of Placing of Goods under the Customs Procedure of Abandoning in Favour of the State
1. The customs procedure of abandoning in favour of the state may be used to place foreign goods, except for the goods prohibited for import to the customs territory of the Customs Union, as well as prohibited for circulation on the territories of the member-states of
the Customs Union.

A decision of the Commission of the Customs Union may specify a list of other goods that cannot be placed under the customs procedure of abandoning in favour of the state.

2. The procedure of abandoning goods in favour of the state is specified in the legislation of the member-states of the Customs Union.

Section 7. Particulars of Moving across the Customs Border and Carrying out Customs Operations for Individual Categories of Goods

Chapter 44. Particulars of Customs Operations Carried out for Goods Sent in International Postal Dispatches

Article 312. International Postal Dispatches
1. **International postal dispatches** include parcels and written correspondence being the objects of postal exchange in compliance with acts of the Universal Postal Union.

2. The sending of intentional postal dispatches must be accompanied by documents envisaged in the acts of the Universal Postal Union.

3. International postal dispatches cannot be handed out by the **operator of postal communication** to their recipients or sent outside the customs territory of the Customs Union without the permission of the customs body.

Article 313. Particulars of Sending of Goods in International Postal Dispatches
1. It is not permitted to send in international postal dispatches goods:
   1) prohibited for import to the customs territory of the Customs Union or export from this territory;
   2) prohibited for mailing in compliance with the acts of the Universal Postal Union;
   3) subject to restrictions, if such goods are prohibited for mailing in international postal dispatches in compliance with the decision of the Commission of the Customs Union.

2. The **measures of non-tariff regulation** are not applied to goods of personal use sent in international postal dispatches to natural persons, as well as in other cases specified in the decision of the Commission of the Customs Union.

3. Disposal of the goods prohibited and/or restricted for mailing in international postal dispatches is arranged in compliance with the legislation of the member-states of the Customs Union.

Article 314. Particulars of Customs Operations Carried out for the Goods Sent in International Postal Dispatches
1. Customs operations for the goods sent in international postal dispatches are carried out by the customs body in the places (institutions) of international postal exchange or in other places specified by the customs body.

   The places (institutions) of international postal exchange are specified in the legislation of the member-states of the Customs Union.

2. **Customs declaring** of goods sent in international postal dispatches occurs while using the documents envisaged in the acts of the Universal Postal Union accompanying international postal dispatches or declarations for the goods.

3. The goods sent in international postal dispatches, except for the **goods of personal use** sent by natural persons, require customs declaring using the declaration for the goods if:
   1) it is necessary to collect customs duties, taxes;
   2) special protective, anti-dumping and compensation measures are applied to the goods
and prohibitions and restrictions are observed;

3) the actual export of goods from the customs territory of the Customs Union must be confirmed by the consignor to the customs and/or tax body;

4) the goods are placed under the customs procedure other than the customs procedure of release for internal consumption.

4. In the cases that are not mentioned in Item 3 of the present Article, the customs declaring of goods occurs while using the documents envisaged in the acts of the Universal Postal Union accompanying international postal dispatches and containing information necessary for the release of goods in compliance with the declared customs procedure.

5. Customs declaring of goods sent in international postal dispatches and exported from the customs territory of the Customs Union occurs before their transfer to operators of postal communication for departure.

6. Customs declaring of goods that must be returned to the sender in the cases specified in the acts of the Universal Postal Union is vested in the operator of postal communication that submits a written application to the customs body and the documents envisaged in the acts of the Universal Postal Union accompanying international postal dispatches.

Article 315. Customs Control of International Postal Dispatches

1. The operator of postal communication presents at the demand of the customs body international postal dispatches for customs inspection and customs search. The methods of such presentation are specified by the customs bodies.

2. Customs bodies do not demand presentation of the following types of imported postal dispatches to them:
   - air letters;
   - post cards and letters;
   - secogrammes.

   If there are strong reasons permitting to suggest that the mentioned postal dispatches contain goods prohibited or restricted for import to the customs territory of the Customs Union, as well as in the cases of customs inspection or customs search on the basis of selected or random checks, customs bodies may demand presentation of the mentioned postal dispatches.

3. Customs bodies may demand from the operator of postal communication presentation of exported international postal dispatches in the cases of customs inspection or customs search carried out by the customs bodies on the basis of selected or random checks.

4. International postal dispatches received in the place (institution) of international postal exchange damaged, showing a different weight, with a damaged enclosure or without the necessary accompanying documents are presented to the customs bodies with attached an act drawn up by the operator of postal communication.

5. In the cases of difference in quantity and incompliance of the enclosure revealed in the course of the customs search of the international postal dispatch, the worker of the operator of postal communication shall sign an act of the customs search together with the official of the customs body.

6. In the cases of customs inspection or customs search of the goods sent in international postal dispatches, customs bodies use technical means of customs control.

Article 316. Application of Customs Duties, Taxes for the Goods Sent in International Postal Dispatches

1. If the goods sent in international postal dispatches do not require submission of the customs declaration for the goods, customs duties, taxes are calculated and accrued by the customs body carrying out customs operations in the place (institution) of international postal exchange using the customs pay-in slip, the form and the filling-in procedure being specified in
the decision of the Commission of the Customs Union.

Amounts of customs duties, taxes are calculated on the basis of information on the cost of goods mentioned in the documents envisaged in the acts of the Universal Postal Union and used for customs purposes.

For international postal dispatches with an insured value, amounts of customs duties and taxes are calculated proceeding from this insured value only if it is greater than the cost indicated in the documents used for customs purposes.

2. **International postal dispatches** are handed out by the operator of postal communication to their recipients on condition of transfer of the customs payment for the goods sent in these international postal dispatches.

3. Customs duties, taxes for the goods sent in international postal dispatches must be paid in the amounts specified in the present Code and international treaties of the member-states of the Customs Union.

4. In the cases of loss of international postal dispatches or their handing out to the recipient without the permission of the customs body, the duty to pay customs duties, taxes is assumed by the operator of postal communication having lost or having handed out the mentioned postal dispatches.

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**Chapter 45. Particulars of Moving Goods by Individual Categories of Foreign Parties**

**Article 317. Area of Application of the Present Chapter**

1. The provisions of the present Chapter are applied to the goods moved across the customs border by diplomatic representations, consular institutions, other official representations of foreign states, international organisations, personnel of these representations, institutions and organisations, as well as to the goods intended for personal use of individual categories of **foreign persons** enjoying the benefits, privileges and/or immunities in compliance with international treaties.

2. A decision of the Commission of the Customs Union may specify particulars of customs declaring of goods, the norms of transfer of individual categories of goods moved by diplomatic representations, consular institutions, other official representations of foreign states, international organisations, personnel of these representations, institutions and organisations, for official and personal use.

**Article 318. The Moving of Goods by Diplomatic Representations of Foreign States**

Diplomatic representations of foreign states located on the territories of the member-states of the Customs Union may import to the customs territory of the Customs Union and export from this territory the goods intended for official use by diplomatic representations, being exempted from the customs duties, taxes and without application of the **measures of non-tariff regulation**.


1. The head of the diplomatic representation of a foreign state and the members of the diplomatic personnel of the diplomatic representation of the foreign state, as well as their family members living together with them, if they do not live in the state of residence on a permanent basis and are not citizens of the state of residence, may import to the customs territory of the Customs Union goods intended for their personal use, including goods for initial settling, and export outside the customs territory of the Customs Union goods intended for their personal use.
being exempted from customs duties, taxes and without the application of measures of non-tariff regulation.

2. Personal luggage of the head of the diplomatic representation of the foreign state, members of the diplomatic personnel of the diplomatic representation of the foreign state, as well as their family members living together with them, if they do not live in the state of residence on a permanent basis and are not citizens of the state of residence, are exempted from customs search in the absence of strong reasons to suggest that it contains goods not intended for personal use or goods prohibited for import to the member-states of the Customs Union or export from the member-states of the Customs Union or regulated by quarantine rules. The customs search of such goods is arranged in the presence of the mentioned persons or their representatives.

Article 320. The Moving of Goods by Members of the Administrative and Technical Personnel of the Diplomatic Representation of the Foreign State
Members of the administrative and technical personnel of the diplomatic representation of the foreign state and their family members living together with them, if the mentioned persons and their family members do not live in the state of residence on a permanent basis and are not citizens of the state of residence, may import to the customs territory of the Customs Union goods intended or for personal use, including the goods for initial settling being exempted from customs duties, taxes and without application of the measures of non-tariff regulation.

In accordance with the international treaty of the member-state of the Customs Union with a foreign state, customs benefits granted by the present Code to the members of the diplomatic personnel of the diplomatic representation of the foreign state may be applied also to members of the administrative, technical and service personnel of this representation, as well as to their family members not living in the state of residence on a permanent basis and not being citizens of the state of residence, proceeding from the principle of mutuality for each individual foreign state.

Article 322. The Moving of Goods by Consular Institutions of Foreign States and Their Employees
1. Consular institutions of foreign states, consular officials of foreign states, including the head of the consular institution of the foreign state, and the consular servants of foreign states, as well as their family members, enjoy customs benefits envisaged in the present Code for diplomatic representations of foreign states or appropriate personnel of diplomatic representations of foreign states.

2. In accordance with the international treaty of the member-state of the Customs Union with a foreign state, employees of the service personnel of the consular institution of the foreign state, as well as their family members that do not live in the state of residence on a permanent basis, may enjoy customs benefits granted by the present Code to the members of the appropriate administrative, technical and service personnel of the diplomatic representation of the foreign state, proceeding from the principle of mutuality for each individual foreign state.

Article 323. The Moving of Diplomatic Mail and the Consular Pouch of Foreign States across the Customs Border
1. The diplomatic mail and the consular pouch of foreign states moved across the customs border cannot be opened or detained.
In the presence of strong reasons permitting to suggest that the consular pouch contains documents and/or goods not intended exclusively for official use, the customs body may demand opening the consular pouch by the authorised persons of the represented foreign state in the presence of the official of the customs body. In the case of refusal to open, the consular pouch is returned to the place of departure.

2. All pieces of freight comprising diplomatic mail and the consular pouch must have visible outer signs indicating the nature of these pieces of freight.

3. Diplomatic mail may contain only diplomatic documents and goods intended exclusively for official use, and the consular pouch - only official correspondence and documents or goods intended exclusively for official use.

**Article 324.** Customs Benefits for Foreign Diplomatic and Consular Couriers

1. Foreign diplomatic and consular couriers may import to the customs territory of the Customs Union and export from this territory the goods intended for their personal use proceeding from the principle of mutuality for each individual foreign state while exempting from the customs search, payment of customs duties, taxes and without application of the measures of non-tariff regulation.

2. Diplomatic and consular couriers must have official courier's papers indicating their status and the number of pieces of freight comprising the diplomatic mail and the consular pouch. The courier's papers are signed and supplied with the seal of the institution sending the diplomatic mail and the consular pouch.

3. The diplomatic mail and the consular pouch may also be vested in the casual diplomatic or consular courier assigned to carry only this particular diplomatic mail or consular pouch and supplied with the courier's official papers.

**Article 325.** Customs Benefits for Representatives and Members of Delegations of Foreign States

Representatives of foreign states, members of parliamentary and governmental delegations, as well as the members of delegations of foreign states arriving to the member-states of the Customs Union to participate in international negotiations, international conferences and meetings or with official orders, enjoy customs benefits envisaged in the present Code for members of diplomatic personnel of the diplomatic representation of the foreign state on the basis of mutuality. The same benefits are provided to the family members accompanying the mentioned persons.

**Article 326.** The Moving of Goods by Members of Diplomatic Personnel, Consular Officials, Representatives and Members of Delegations of Foreign States Travelling in Transit through the Customs Territory of the Customs Union

Members of the diplomatic personnel of the diplomatic representation of the foreign state and consular officials of the consular institution of the foreign state, members of their families, and persons mentioned in Article 325 of the present Code travelling in transit through the customs territory of the Customs Union enjoy customs benefits envisaged in the present Code for the members of the diplomatic personnel of the diplomatic representation.

**Article 327.** Customs Benefits for International Interstate and Intergovernmental Organisations, Representatives of Foreign States Attached to Them, as Well as the Personnel of These Organisations and Representatives

Customs benefits for international inter-state and intergovernmental organisations, representations of foreign states in them, as well as the personnel of these organisations and representatives and members of their families are specified in the appropriate international
Chapter 46. Particulars of Customs Operations Carried out for the Goods Containing Objects of Intellectual Property

Article 328. Measures of Protection of Rights for Objects of Intellectual Property Taken by Customs Bodies

1. Customs bodies, within their sphere of reference, take measures to protect the rights of the holders of rights for the objects of intellectual property according to the procedure specified in the present Chapter.

2. The measures of protection of rights for the objects of intellectual property are not applied by customs bodies to goods moved across the customs border:
   1) by natural persons for personal use, including those sent to them in international postal dispatches;
   2) in compliance with the customs transit customs procedure;
   3) by diplomatic representations, consular institutions, other official representations of foreign states, by international organisations, personnel of these representations, institutions and organisations for official and personal use.

3. The measures of protection of rights for the objects of intellectual property taken by customs bodies do not prevent the rights holder from using any means of protection of their rights in compliance with the legislation of the member-states of the Customs Union.

4. Customs bodies take measures of protection of the rights for the objects of intellectual property the customs register of which is kept by the given customs bodies in the member-state of the Customs Union and the objects of intellectual property included in the joint customs register of objects of intellectual property of the member-states of the Customs Union, and, in compliance with the legislation of the member-states of the Customs Union, also for the objects of intellectual property not included in such customs registers.

Article 329. Period of Protection of Rights for Objects of Intellectual Property by Customs Bodies

The period of protection of the rights of the holder of rights for the objects of intellectual property is defined when including the objects of intellectual property in the customs registers kept by the customs bodies in the member-states of the Customs Union and the joint customs register of objects of intellectual property of the member-states of the Customs Union, taking into account the period mentioned by the rights holder in the application, however, not more than two years from the day of inclusion in such registers.

The mentioned period may be prolonged pursuant to an application of the rights holder for an unlimited number of times, however, not more than for two years each time, provided the requirements envisaged in the present Chapter are observed.

The period of protection of the rights of the holder of rights for the objects of intellectual property may not be longer than the period of effect of the rights of the holder of rights for the appropriate object of intellectual property.

Article 330. Customs Registers of Objects of Intellectual Property

1. Pursuant to applications of right holders, the objects of intellectual property are included by customs bodies in the customs register of objects of intellectual property kept in the customs body of the member-state of the Customs Union according to the procedure and on the conditions specified in the legislation of the member-states of the Customs Union.

2. The customs body includes in the customs register of objects of intellectual property
kept in the customs body of the member-state of the Customs Union objects of intellectual property that must be protected on the territory of the member-state of the Customs Union in compliance with the legislation of this state.

3. The terms of inclusion of objects of intellectual property in the joint customs register of objects of intellectual property of the member-states of the Customs Union and its keeping procedure are specified in the international treaty of the member-states of the Customs Union.

**Article 331. Suspending Release of Goods Containing Objects of Intellectual Property**

1. If, in the course of customs operations pertaining to the placing under customs procedures of goods containing objects of intellectual property included in the customs register kept by the customs body of the member-state of the Customs Union or the joint customs register of objects of intellectual property of the member-states of the Customs Union, the customs body finds signs of violation of the rights for intellectual property, the release of such goods is suspended for ten working days.

   If there is a request of the rights holder or the party representing his interests, this period may be prolonged by the customs body, however, not more than ten working days, if the mentioned parties applied to the authorised bodies for protection of the rights of the rights holder in compliance with the legislation of the member-states of the Customs Union.

   Decisions suspending the release of goods and prolonging the period of suspension of release of goods are adopted in writing by the head of the customs body or the person authorised by him.

2. The customs body, no later than within one working day following the day of adoption of the decision suspending the release of goods containing objects of intellectual property, shall notify the declaring party and the rights holder or the parties representing their interests of such suspension, the reasons and periods of suspension, as well as report to the declaring party the name (full name) and the place of location (address) of the rights holder and/or the party representing his interests - the name (full name) and place of location (address) of the declaring party.

3. Upon the expiry of the period of suspension of release of goods containing objects of intellectual property, the release of such goods is renewed and is carried out according to the procedure specified in the present Code, except for the cases when the customs body gets documents confirming withdrawal of goods, their arrest or confiscation, or other documents in compliance with the legislation of the member-states of the Customs Union.

4. Customs bodies may suspend the release of goods containing objects of intellectual property not included in the customs register of objects of intellectual property kept by the customs body of the member-state of the Customs Union and the joint customs register of objects of intellectual property of the member-states of the Customs Union without application of the rights holder according to the procedure specified in the legislation of the member-states of the Customs Union.

5. The rights holder shall be held liable in compliance with the civil legislation of the member-states of the Customs Union for the property damage incurred on the declaring party, the owner, the recipient of the goods containing objects of intellectual property as a result of suspension of the release of goods in compliance with the present Chapter, if violation of the rights of the rights holder is not found.


1. The decision suspending the release of goods must be revoked before the expiry of the period of suspension of the release of goods if:
1) the customs body received an application of the rights holder or the party representing his interests to revoke such decision;

2) the object of intellectual property is excluded from the customs register of intellectual property items kept by the customs authority of a member state of the Customs Union and the joint customs register of intellectual property items of the member-states of the Customs Union;

3) other cases are specified in the legislation of the member-states of the Customs Union.

2. The revocation of the decision suspending the release of goods is drawn up in writing by the head of the customs body or a person authorised by him.

3. After the revocation of the decision suspending the release of goods, the release of such goods is renewed and is carried out in compliance with the present Code, if otherwise is not envisaged in the legislation of the member-states of the Customs Union.

Article 333. Providing Information, Taking Samples and Prototypes of Goods

1. The customs body provides to the declaring party, the rights holder or the party representing his interests, information on the goods covered by the decision suspending the release.

2. Information received by the declaring party, the rights holder or the party representing his interests in compliance with the present Article is confidential and must not be disclosed by them, handed over to third parties, as well as the state bodies, except for the cases envisaged in the legislation of the member-states of the Customs Union.

3. After obtaining written permission of the customs body, the rights holder, the declaring party or their representatives may take under customs control samples and prototypes of goods covered by the decision suspending their release, investigate them, as well as inspect, photograph or otherwise register such goods.

Chapter 47. The Moving of Goods by Pipeline Transport and over Electric Power Supply Lines

Article 334. Sphere of Application of the Present Chapter

The present Chapter describes the particulars of moving goods across the customs border by pipeline transport and over electric power supply lines not specified in the provisions of the present Code.

Where it is not regulated by the present Code, the procedure of moving of goods across the customs border by the pipeline transport and over electric power supply lines is specified in the legislation and/or international treaties of the member-states of the Customs Union.

Article 335. Particulars of Import, Export and Customs Declaring of Goods Moved by Pipeline Transport

1. The import to the customs territory of the Customs Union and export from this territory of goods moved by pipeline transport is permitted only after the release of goods in compliance with the declared customs procedure.

2. When submitting the customs declaration, the actual presentation of goods moved by pipeline transport to the customs body is not necessary.

3. In the cases of import to the customs territory of the Customs Union or export from this territory of goods moved by pipeline transport, it is permitted to mix the goods, as well as to change the quantity and condition (quality) of the goods arising from technological particulars of transportation and specific characteristics of the goods in compliance with the technical regulations and national standards being in effect in the member-states of the Customs Union.
4. The particulars of the customs declaring of goods moved by pipeline transport are specified in compliance with Article 194 of the present Code.

5. The quantity of goods moved by pipeline transport is determined on the basis of the readings of recording instruments installed at the places defined technologically in compliance with Article 337 of the present Code, acts of the actual supplies of goods under the appropriate foreign trade contract, acts of acceptance, quality certificates for the goods and other similar documents confirming the designated distribution of the volumes of produced, supplied and consumed goods that are moved by pipeline transport for the estimated period specified in compliance with the legislation of the member-states of the Customs Union.

6. In the cases of the customs declaring of goods moved by pipeline transport and exported from the customs territory of the Customs Union, one uses the readings of recording instruments located on the territory of the state of departure of these goods or the commercial recording instruments located on the territory of the adjacent state or at other places in compliance with Item 1 of Article 337 of the present Code.

In the cases of customs declaring of goods moved by pipeline transport and imported to the customs territory of the Customs Union, one uses the readings of the recording instruments located on the territory of the state of destination of these goods or the commercial recording instruments located on the territory of the adjacent state or at other places in compliance with Item 1 of Article 337 of the present Code.

7. For customs declaring of natural gas moved by pipeline transport reports shall be used to prove its quantity and quality on actual supplies of natural gas drawn up on the basis of readings of measuring instruments located at the places of its delivery to contractors specified by the terms of the foreign trade agreements serving as a basis for such movement.

Article 336. Particulars of Import, Export and Customs Declaring of Goods Moved over Electric Power Supply Lines

1. The import to the customs territory of the Customs Union and export from this territory of the goods moved over electric power supply lines (hereinafter in the present chapter, electric energy) is permitted before the submission of the customs declaration to the customs body. The declaring includes subsequent submission of the customs declaration to place the electric energy under the customs procedures of release for internal consumption or export respectively no later than the 20th (twentieth) of the month following each calendar month of its actual supplies.

2. When submitting the customs declaration, the actual presentation of the electric energy to the customs body is not necessary.

3. Customs declaring applies to the imported or exported actual amount of electric energy. The quantity of electric energy is determined on the basis of the readings of recording instruments installed at places defined technologically and recording the flow of electric energy, the acts of the actual supplies of electric energy under the appropriate foreign trade contract, acts of acceptance and other documents confirming the actual transfer of electric energy as a balance of flow of electric energy (algebraic sum of flows of electric energy in opposite directions over all inter-state power supply lines of all voltages being in operation) for each calendar month, if another procedure of determination of the quantity of electric energy is not specified in the legislation of the member-states of the Customs Union.

The estimated value of the balance of flow is adjusted by the amount of losses of electric energy in the course of the transfer of electric energy in the networks in compliance with technical regulations and national standards being in effect in the member-states of the Customs Union.

4. In the cases of customs declaring of electric energy exported from the customs territory of the Customs Union, one uses the readings of recording instruments located on the
territory of the state of departure of this electric energy or the recording instruments located on the territory of the adjacent state in compliance with Item 1 of Article 337 of the present Code.

In the cases of customs declaring of electric energy imported to the customs territory of the Customs Union, one uses the readings of the recording instruments located on the territory of the state of destination of this electric energy or the recording instruments located on the territory of the adjacent state in compliance with Item 1 of Article 337 of the present Code.

5. The particulars of the customs declaring of goods moved over electric power supply lines are specified in compliance with Article 194 of the present Code.

### Article 337. Places of Installation of Recording Instruments for the Goods Moved by Pipeline Transport and over Electric Power Supply Lines

1. Recording instruments for goods moved by pipeline transport and over electric power supply lines are installed on the customs territory of the Customs Union.

   The places of installation of recording instruments for the goods moved by pipeline transport and over electric power supply lines across the customs border may be located outside this territory in the presence of international treaties of the member-states of the Customs Union and the adjacent state specifying their work and the procedure of access for officials of customs bodies.

   Measuring instruments for natural gas moved by pipeline transport may be located on the customs territory of the customs union and/or outside it where measuring is caused by the techniques of natural gas transportation and specified by the terms and conditions of the foreign trade agreements serving as a basis for such movement.

2. The places of installation of recording instruments for the goods moved by pipeline transport and over electric power supply lines in the cases of crossing of the customs border are endorsed in compliance with the legislation of the member-states of the Customs Union.

3. To prevent unauthorised access and changing of information in the readings of the recording instruments of the goods located on the customs territory of the customs union and moved by pipeline transport and over electric power supply lines, customs bodies attach means of identification to such instruments.

### Article 338. Identification of Goods Moved by Pipeline Transport and over Electric Power Supply Lines

The goods moved by pipeline transport and over electric power supply lines are not identified, which does not prevent customs bodies from determination for customs purposes of the quantity, quality and other characteristics of goods using information available in the documents, the readings of gauges and other measuring instruments.

### Article 339. Customs Declaring of the Transit Shipment of Goods Moved by Pipeline Transport and over Electric Power Supply Lines

1. The customs transit of foreign commodities moved by pipeline transport across the customs territory of the customs union and/or across the territory of a state which is not a member state of the customs union between the points located at the places where measuring instruments are installed, shall be applied in compliance with the following:

   - international treaties made by member states of the customs union and the legislation of member states of the customs union, if such transit is effected across the territories of all member states of the customs union;
   - an international treaty made by two member states of the customs union and/or the legislation of these member states of the customs union - if such transit is effected across the territories of solely two member states of the customs union;

   - the legislation of a member state of the customs union - if such transit is effected solely
across the territory of this state.

2. Electric energy moved over electric power supply lines through the customs territory of the Customs Union in the presence of parallel work of power supply systems must not be placed under the customs transit customs procedure. In this case, no later than the 20th (twentieth) of the month following each calendar month of the actual moving of electric energy, a written application must be presented to the customs body indicating information on the volumes of transfer for the estimated period, the conditional cost of electric energy and other information established by the legislation of member states of the customs union.

3. It is permitted to change specific characteristics of transit goods moved over the customs territory of the Customs Union by pipeline transport owing to technological particulars of transportation in compliance with technical regulations and national standards being in effect in the member-states of the Customs Union.

Chapter 48. The Moving of Vehicles of International Transportation in Cases of International Transportation of Goods, Passengers and Luggage

Article 340. Sphere of Application of the Present Chapter

1. The present Chapter shall regulate the procedure of temporary import to the customs territory of the Customs Union to terminate or begin international transportation on such territory or outside it of vehicles of international transportation (including empty ones) registered in foreign states and temporary export from such territory to terminate or begin international transportation of vehicles of international transportation registered in the member-states of the Customs Union (including empty ones), except for transport vehicles of personal use.

2. Provisions of the present Chapter are applied also to temporarily exported from the customs territory of the Customs Union and imported back to such territory:
   1) water vessels used for fishing, prospecting and development of mineral and other inanimate resources on the sea bed and underneath, piloting and icebreaker assistance, search, rescue operations and towage, raising of the property sunk in the sea, hydrotechnical underwater and other similar works, sanitary, quarantine and other control, protection and preservation of the sea environment, marine scientific research, for educational, sports and cultural purposes, as well as for other purposes in the area of seafaring;
   2) civil and state air vessels, air vessels used in experimental aviation (carrying out experimental flights) that are not used for international transportation of goods and passengers;
   3) railway rolling stock used for repair and restoration works and other works not pertaining to entrepreneurial activities.

Article 341. Procedure of Moving Vehicles of International Transportation

1. Vehicles of international transportation crossing the customs border must be stopped and parked at the places of moving of goods across the customs border to carry out customs operations envisaged in the present Code.

2. The period of parking vehicles of international transportation, proceeding from the time necessary for customs operations for air, railway and highway transport, must not be greater than three hours, and for water transport - eight hours, except for cases when:
   1) customs operations cannot begin or end because of reasons outside the control of the customs bodies;
   2) the goods carried in these vehicles of international transportation are placed under the customs procedure directly in the places of moving of goods across the customs border;
   3) customs escort is applied as a measure of ensuring customs transit shipment for the goods carried in these vehicles of international transportation;
4) temporary storage of vehicles of international transportation occurs in the places of temporary storage located on the territory of the places of moving of goods across the customs border.

3. Vehicles of international transportation depart from the places of their parking in the places of moving of goods across the customs border after termination of the customs operations carried out when the goods arrive to the customs territory of the Customs Union or depart from such territory and envisaged in Chapters 23 and 24 of the present Code respectively.

4. Vehicles of international transportation are subject to the customs declaring in compliance with Article 350 of the present Code without being placed under customs procedures.

5. Vehicles of international transportation are moved across the customs border without application of the measures of non-tariff and technical regulation.

Article 342. Temporary Import of Vehicles of International Transportation

On February 25, 2010, an agreement on the temporary import (export) of transport vehicles was signed between the Government of the Russian Federation and the Government of the Republic of Belarus, to be in effect until the entry into force of the present Code

1. Temporary import to the customs territory of the Customs Union of vehicles of international transportation without the payment of customs duties and taxes is permitted provided the following conditions are observed simultaneously:
   1) if the vehicle of international transportation is registered on the territory of a foreign state with the foreign party;
   2) if the vehicle of international transportation is imported to the customs territory of the Customs Union and used by the foreign party, except for the cases when the vehicle of international transportation is used by a party of the member-state of the Customs Union properly authorised by a foreign person to render the transportation services by a power of attorney made in a simple written form or by a contract of rendering such services to terminate or begin international transportation of goods, passengers and/or luggage on the customs territory of the Customs Union or outside it.

2. The vehicles of international transportation imported temporarily to the customs territory of the Customs Union have the status of foreign goods.

3. The temporary import of vehicles of international transportation is terminated with their export from the customs territory of the Customs Union within the deadlines envisaged in Article 343 of the present Code or the placing under the customs procedures, except for the customs transit customs procedure.

4. The export from the customs territory of the Customs Union of the temporarily imported vehicles of international transportation may occur in any customs body.

Article 343. Period of Temporary Import of Vehicles of International Transportation

1. The vehicles of international transportation imported temporarily to the customs territory of the Customs Union must be brought out from this territory after termination of the transportation operations they were brought for to the customs territory of the Customs Union within the deadlines calculated taking into account the provisions of Article 219 of the present Code, if otherwise is not specified in international treaties.

2. If it is impossible to export the vehicle of international transportation within the deadlines envisaged in Item 1 of the present Article, the customs body, pursuant to a motivated request of the concerned party, shall prolong the period of the temporary import of the vehicle
of international transportation for the time necessary to eliminate the reasons making it impossible to export the vehicle of international transportation.

**Article 344. Operations with Temporarily Imported Vehicles of International Transportation**

1. For the **vehicles of international transportation** imported temporarily, it is permitted to carry out usual operations of their technical maintenance or repair that became necessary in the course of their travel to the customs territory of the Customs Union or stay on the mentioned territory.

2. It is not permitted on the customs territory of the Customs Union:
   - to use temporarily imported vehicles of international transportation to carry goods, passengers and/or luggage, beginning and ending on the customs territory of the Customs Union (hereinafter for the purposes of the present chapter, internal shipment over the customs territory of the Customs Union);
   - to hand over temporarily imported vehicles of international transportation to other parties, including the leasing or subleasing, except for their handing over for repair, technical maintenance, storage or termination of the shipment operation by immediate export of the vehicle of international transportation.
   - The particulars of use of vehicles of international transportation carrying passengers, as well as trailers, semi-trailers, containers and railway rolling stock carrying cargo and/or luggage, for internal shipment over the customs territory of the Customs Union are specified in the international treaty of the member-states of the Customs Union.

3. The use of the temporarily imported vehicles of international transportation or their handing over to other parties in the cases mentioned in Part 1 of Item 2 of the present Article is permitted on condition of placing of these transport vehicles under customs procedures.

   If the mentioned actions are committed without the placing of temporarily imported vehicles of international transportation under the customs procedures, customs duties and taxes must be paid in amounts corresponding to the amounts of import customs duties, taxes that should have been paid in the cases of placing such vehicles of international transportation under the customs **procedure of release for internal consumption** without tariff preferences and benefits in the payment of customs duties, taxes calculated as of the day of registration of the customs declaration for the transport vehicle. In this case, the deadline of payment of the customs duties, taxes is considered to be the first day when the mentioned actions were committed, and if this day is not identified, the day of registration by the customs body of the customs declaration for the transport vehicle.

**Article 345. Temporary Export of Vehicles of International Transportation**

1. Temporary export of the vehicle of international transportation is permitted provided this vehicle of international transportation is a **commodity of the Customs Union** and is registered on the territory of the member-state of the Customs Union with the party of the member-state of the Customs Union, except for the cases envisaged in Item 4 of the present Article.

   Temporary exportation of aircraft as transport vehicles for international carriage is only allowed on condition that an aircraft is a commodity of the customs union and is used by a person of a member state of the state of the Customs Union.

2. Vehicles of international transportation being the goods of the Customs Union and exported temporarily from the customs territory of the Customs Union preserve the status of goods of the Customs Union while being actually exported from this territory, and the vehicles of international transportation mentioned in Item 4 of the present Article preserve the status of foreign goods.
3. Vehicles of international transportation are exported temporarily from the customs territory of the Customs Union without the payment of export customs duties.

4. It is permitted to export temporarily vehicles of international transportation earlier placed under the customs [procedure of temporary import (admission)] or those being conditionally released goods in compliance with Article 200 of the present Code.

5. The temporary export of the vehicle of international transportation is permitted regardless of who will use it or what purposes outside the customs territory of the Customs Union.

**Article 346.** Period of Temporary Export of Vehicles of International Transportation
The period of temporary export of vehicles of international transportation is not limited.

**Article 347.** Operations with Temporarily Exported Vehicles of International Transportation

1. It is permitted to carry out with the temporarily exported vehicles of international transportation:
   1) operations of technical maintenance and/or current repair necessary to ensure their preservation, operation and maintaining in the condition they were found as of the day of export, if the need for such operations emerged in the course of the use of these transport vehicles in the international shipment;
   2) operations of gratuitous (warranty) repair;
   3) operations of repair, including overhauls, carried out to restore the vehicles of international transportation after being damaged as a result of an accident or force majeure that occurred outside the customs territory of the Customs Union.

2. Operations of repair and/or other operations not envisaged in Item 1 of the present Article for temporarily exported vehicles of international transportation are permitted on condition of placing these vehicles under the customs [procedure of processing outside the customs territory].

If the mentioned operations are carried out without the placing of the temporarily exported vehicles of international transportation under the customs procedure of processing outside the customs territory, customs duties and taxes must be paid in compliance with Article 262 of the present Code when such vehicles of international transportation are brought in.

**Article 348.** Import of Temporarily Exported Vehicles of International Transportation

1. The temporary export of vehicles of international transportation is terminated with their import to the customs territory of the Customs Union or the placing of the vehicles of international transportation being the goods of the Customs Union under the customs [procedure of export] or [processing outside the customs territory], and the vehicles of international transportation mentioned in Item 4 of Article 345 of the present Code, under the customs [procedure of re-export].

In the case of the transfer to a foreign party of the proprietary right for a temporarily exported vehicle of international transportation, the party having exported such vehicle of international transportation must place the vehicle of international transportation being the goods of the Customs Union under the customs procedure of export, and the vehicle of international transportation mentioned in Item 4 of Article 345 of this Code, under the customs procedure of re-export within 30 (thirty) days from the day of transfer of the proprietary right for the exported vehicle of international transportation.

The customs declaring of such goods is permitted without their actual presentation to the customs body.

2. In the cases of termination of the temporary export of vehicles of international
transportation with their import to the customs territory of the Customs Union, such vehicles of international transportation are imported to the customs territory of the Customs Union without the payment of customs duties, taxes.

3. The import to the customs territory of the Customs Union of temporarily exported vehicles of international transportation may occur in any customs body.

**Article 349.** Temporary Import and Temporary Export of Equipment and Spare Parts

1. Special equipment imported temporarily with the vehicle of international transportation and intended for loading, unloading, handling and protection of cargo or servicing passengers and/or luggage carried by this vehicle of international transportation, regardless of whether or not it may be used separately from the vehicle of international transportation, is imported to the customs territory of the Customs Union without the payment of customs duties and taxes and without the application of the measures of non-tariff and technical regulation.

2. Spare parts and equipment intended for the repair, technical maintenance or operation of the vehicle of international transportation are imported to the customs territory of the Customs Union without the payment of customs duties and taxes and without the application of the measures of non-tariff and technical regulation.

3. Spare parts intended for use in the repair or technical maintenance of the exported vehicle of international transportation for the purpose of replacement of parts and equipment being a part of the temporarily exported vehicle of international transportation, when they are exported from the customs territory of the Customs Union, are exported without the payment of customs duties and without application of the measures of non-tariff and technical regulation.

The import to the customs territory of the Customs Union of replaced parts and equipment is permitted without the payment of customs duties and taxes inasmuch as it pertains to the customs **procedure of re-import**.

4. An **international treaty of the member-states of the Customs Union** and/or the legislation of the member-states of the Customs Union may specify other particulars of import to the customs territory of the Customs Union or export from such territory of spare parts and equipment removed for replacement from the vehicle of international transportation in the course of its operation.

**Article 350.** Customs Declaring of Vehicles of International Transportation, Spare Parts and Equipment

1. Customs declaring of vehicles of international transportation occurs in cases of temporary import to the customs territory of the Customs Union of vehicles of international transportation and export of such temporarily imported vehicles of international transportation from such territory, as well as in the cases of temporary export from the customs territory of the Customs Union of vehicles of international transportation and import of such temporarily exported vehicles of international transportation to such territory, when the carrier submits a customs declaration for the transport vehicle to the customs body.

2. As a customs declaration for the transport vehicle, one uses standards carrier documents envisaged in international treaties in the transport area where the member-states of the Customs Union are participants, if they contain information on the vehicle of international transportation, its route, cargo, stores, the crew and passengers, the goal of import (export) of the vehicle of international transportation and/or the names of spare parts and equipment moved for repair or operation of the vehicle of international transportation mentioned in **Article 159** of the present Code, depending on the type of transport.

If the presented standard carrier documents do not contain all necessary information, the customs declaring of vehicles of international transportation occurs by submission of the customs declaration for the transport vehicle of specified form. In this case, the presented
standard carrier documents are regarded as an integral part of the customs declaration for the transport vehicle.

In the cases of export from the customs territory of the Customs Union of the temporarily imported vehicles of international transportation and in the cases of import to such territory of temporarily exported vehicles of international transportation, the customs body is permitted to use as a customs declaration for the transport vehicles the customs declaration for the transport vehicle presented at the customs declaring of temporarily imported or temporarily exported vehicles of international transportation respectively.

In the cases of customs declaring of vehicles of international transportation, the customs body may not demand presentation of other information.

3. If the spare parts and equipment are moved across the customs border simultaneously with the vehicle of international transportation in compliance with Article 349 of the present Code, it is permitted to declare information on them in the customs declaration for the transport vehicle.

4. The submitted customs declaration for the transport vehicle is registered by the customs body.

5. As a result of the checking of the customs declaration for the transport vehicle, the customs body shall draw up a temporary import or temporary export of the vehicle of international transportation, or the termination of the temporary export or temporary import of vehicles of international transportation by putting the marks in the customs declaration for the transport vehicle according to the form and procedure specified in the decision of the Commission of the Customs Union.

6. Spare parts and equipment that were used and were not taken back out must be placed under customs procedures while observing the requirements and terms specified in the present Code.

Chapter 49. Particulars of Moving of Goods for Personal Use

Article 351. Terms Used in this Chapter
The following terms and their definitions are used in this Chapter:

1) unattended luggage - goods for personal use belonging to a natural person and handed over to the carrier under the contract of international transportation (forwarding) for actual moving across the customs border in the case of entry of this natural person to the territory of the Customs Union or his exit from the customs territory of the Customs Union;

2) attended luggage - goods for personal use, including hand luggage, moved personally by the natural person crossing the customs border;

3) goods for personal use delivered by the carrier - goods for personal use handed over to the carrier under a contract of international transportation (using a waybill, consignment and other documents) for actual moving across the customs border to a natural person or from a natural person who did not cross the customs border;

4) transport vehicle for personal use - motor vehicle, motorcycle, trailer, water or air vessel together with spare parts for it and its usual auxiliaries and equipment, lubricants and fuels in its standard tanks owned or possessed by the natural person moving these vehicles across the customs border exclusively for personal purposes rather than for transportation of people for a reward, industrial or commercial transportation of goods for a reward or free of charge.

Article 352. General Provisions on the Moving of Goods for Personal Use
1. Goods for personal use are moved across the customs border in compliance with the
provisions of the present Chapter, and where the present Chapter does not provide regulation, according to the procedure specified in the customs legislation of the Customs Union.

2. The goods for personal use moved across the customs border are not covered by the measures of non-tariff and technical regulation.

3. Criteria to qualify the goods moved across the customs border as goods for personal use, the cost, quantity and weight norms of goods moved for personal use and exempted from customs payments, the cases of exemption from customs payments of individual categories of goods for personal use, as well as the procedure of application of customs duties and taxes are specified in the international treaty of the member-states of the Customs Union.

**Article 353.** Methods of Moving of Goods for Personal Use

Goods for personal use may be moved across the customs border in attended or unattended luggage, as goods delivered by the carrier, as well as in international postal dispatches in accordance with Chapter 44 of this Code.

**Article 354.** Customs Operation Carried out for Goods for Personal Use

1. Customs operations for the goods for personal use moved across the customs border are carried out according to the procedure specified in the present Code and/or international treaty of member-states of the Customs Union.

2. Customs operations for the goods for personal use are carried out depending on the methods of moving in the places of arrival to the customs territory of the Customs Union or departure from this territory or in the customs body of the member-state of the Customs Union where the natural person who may act as a declaring party of such goods lives on the permanent (or temporary) basis.

3. In the cases of moving goods for personal use by natural persons using motor vehicles for personal use or using train, customs bodies provide an opportunity to these persons to carry out customs operations without leaving such vehicles, except for cases when it is necessary to observe the customs legislation of the Customs Union.

4. The goods for personal use, while being moved across the customs border, are subject to customs declaring in accordance with Article 355 of the present Code and release for personal use without being placed under the customs procedures envisaged in the present Code. The procedure of carrying out customs operations pertaining to the release of goods for personal use is specified in the customs legislation of the Customs Union.

If the person moving the goods for personal use wishes so, such goods may undergo customs operations of their placing for temporary storage, placing under customs procedures in accordance with the present Code, as well as export from the customs territory of the Customs Union, if they are still present at the place of arrival.

In the case of a failure to carry out customs operations mentioned in Parts 1 and 2 of the present Item, the goods must be detained in accordance with Chapter 21 of this Code.

5. Customs control for the goods for personal use moved across the customs border is implemented in compliance with the present Code and/or international treaty of member-states of the Customs Union.

**Article 355.** Customs Declaring of Goods for Personal Use

1. Customs declaring of goods for personal use is fulfilled by natural persons when they cross the customs border simultaneously with the presentation of goods to the customs body.

2. Customs declaring in writing applies to:
   1) goods for personal use moved in unattended luggage or delivered to a natural person by the carrier;
   2) goods for personal use moved in any way and subject to prohibitions and restrictions
other than the measures of non-tariff and technical regulation;

3) goods for personal use moved in any way, including temporarily imported ones, when the cost and/or quantity exceeds the norms of moving such goods while exempted from customs payments specified in the international treaty of the member-states of the Customs Union;

4) transport vehicles for personal use moved in any way, except for the transport vehicles for personal use registered on the territory of the member-states of the Customs Union and exported temporarily from the customs territory of the Customs Union and imported back to such territory;

5) currency of the member-states of the Customs Union, securities and/or currency values, traveller’s cheques in the cases specified in the legislation and/or international treaty of the member-states of the Customs Union;

6) cultural values;

7) goods for personal use imported in attended luggage if the natural person moving them has unattended luggage;

8) other goods specified in the customs legislation of the Customs Union.

3. Customs declaring of goods for personal use is done in writing using the passenger customs declaration.

The form of the passenger customs declaration, procedure of its filling, submission and registration are specified in the decision of the Commission of the Customs Union.

4. The natural person may, if he wishes so, fulfill customs declaring of goods for personal use that do not require customs declaring, in writing using the passenger customs declaration.

5. Customs declaring of goods for personal use of a natural person under sixteen years of age is fulfilled by a person accompanying him (one of the parents, adoptive parent, trustee of this person, another person accompanying him or representative of the carrier in the absence of the accompanying persons, and in the case of organised exit (entry) of the group of underage children not accompanied by parents, adoptive parents, trustees, other persons - the head of the group or the representative of the carrier).

6. In the cases of moving across the customs border of coffins with corpses (remains) and funeral urns with remains (ashes) of the deceased, the customs declaring is fulfilled by submission of an application drawn up in a free form by the person accompanying the coffin with a corpse (remains) or the funeral urn with the remains (ashes) of the deceased while presenting the documents mentioned in Parts 2 and 3 of the present Item.

The following documents are presented in the cases of export from the customs territory of the Customs Union of funeral urns with remains (ashes) and coffins with corpses (remains) of the deceased:

- certificate of death issued by the bodies of registration of civil status according to the procedure specified for the registration of acts of civil status in the member-states of the Customs Union or a medical certificate of death or notary-certified copies of the mentioned documents;
- statement of the local bodies of state sanitary enforcement permitting exhumation in the cases of reburial, drawn up in a free form;
- act (certificate) of the specialised organisation in charge of the ceremonial services of sealing of zinc coffins drawn up in a free form and indicating that they do not have unauthorised enclosures with an attached list of belongings and valuable items of the deceased in the cases of their delivery together with the corpse (remains) of the deceased.

The following documents are presented in the cases of import to the customs territory of the Customs Union of funeral urns with remains (ashes) and coffins with corpses (remains) of the deceased:

- certificate of death issued by the authorised institution of the country of departure or the
medical certificate of death or copies of these documents;
act (certificate) of the organisation in charge of the ceremonial services of sealing of zinc coffins drawn up in a free form and indicating that they do not have unauthorised enclosures with an attached list of belongings and valuable items of the deceased in the cases of their delivery together with the corpse (remains) of the deceased.

Article 356. Documents Submitted in the Cases of Customs Declaring of Goods for Personal Use

1. Submission of the passenger customs declaration must be accompanied by presentation to the customs body of the documents confirming information declared in it. Such documents include:

1) personal identification documents (including the cases of the underage);
2) documents confirming adoption, trusteeship of the underage;
3) documents confirming the cost of the declared goods for personal use;
4) transportation (shipment) documents;
5) documents confirming the right for benefits in the payment of customs payments, including those confirming the temporary import (export) by natural person of the goods for personal use, as well as confirming the recognition of the natural person as a refugee, forced migrant or the one resettling for permanent residence according to the procedure specified in the legislation of the member-states of the Customs Union;
6) documents confirming observance of restrictions other than the measures of non-tariff and technical regulation;
7) documents containing information permitting to identify the transport vehicle for personal use;
8) documents confirming the right of possession, use and/or disposal of the transport vehicle of personal use;
9) other documents and information envisaged in the customs legislation of the Customs Union.

2. In the cases of customs declaring of goods for personal use moved in unattended luggage, in addition to the documents envisaged in Item 1 of the present Article, one submits a copy of the passenger customs declaration drawn up by the customs body and issued to the natural person when he crosses the customs border.

In the cases of failure to present such passenger customs declaration because of its loss or for other reasons, the goods for personal use imported in unattended luggage are regarded as imported in excess of the cost, quantity and weight norms of the import of goods exempted from customs payments, if the natural person cannot prove the opposite.

Article 357. Use of a Double Corridor System in the Cases of Customs Declaring of Goods for Personal Use

1. The double corridor system may be used for the purposes of customs declaring of goods for personal use in the places of arrival to the customs territory of the Customs Union or departure from this territory.

2. Use of the double corridor system envisages an independent choice for the natural person crossing the customs border the customs declaring of goods for personal use in written form, and the appropriate corridor (“green” or “red”) to carry out customs operations.

3. The requirements to the outfit of the double corridor system in the places of arrival of goods to the customs territory of the Customs Union and departure from this territory are specified in the decision of the Commission of the Customs Union.

Article 358. Temporary Import of Goods for Personal Use
1. Foreign natural persons may import temporarily to the customs territory of the Customs Union goods for personal use, the list being specified in the international treaty of the member-states of the Customs Union, except for transport vehicles exempted from customs payments for the period of their stay on this territory.

If the temporarily imported goods for personal use must be declared in writing, the period of temporary import of such goods is specified by the customs body proceeding from the application of the foreign natural person, taking into account the length of his stay on the customs territory of the Customs Union.

2. Foreign natural persons may temporarily import to the customs territory of the Customs Union transport vehicles for personal use registered on the territory of foreign states for the period of their stay, however, not for more than one year while being exempted from customs payments.

If there is a motivated appeal of the foreign natural person, the period of the temporary import of transport vehicles for personal use may be prolonged by the customs bodies for up to one year from the day of the temporary import of such transport vehicles.

3. The transfer of the right of use and/or disposal of the temporarily imported goods for personal use, including the transport vehicles, to another party on the customs territory of the Customs Union is permitted on condition of customs declaring and payment of customs payments according to the procedure specified in the customs legislation of the Customs Union.

4. Temporarily imported goods for personal use may be exported back from the customs territory of the Customs Union through any customs body.

5. If the temporarily imported goods for personal use are found on the customs territory of the Customs Union because of a failure to export within specified deadline, customs duties, taxes are collected for such goods according to the procedure specified in the customs legislation of the Customs Union.

6. In the cases of unrecoverable loss of the temporarily imported goods for personal use because of an accident or force majeure, exporting back of such goods from the customs territory of the Customs Union may be ignored, provided the customs bodies acknowledge the fact of the accident or force majeure.

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**Article 359. Temporary Export of Goods for Personal Use by Natural Persons**

1. Natural persons of the member-states of the Customs Union may export temporarily from the customs territory of the Customs Union goods for personal use for the period of their temporary stay on the territory of the foreign state and import them back exempted from customs duties, taxes.

2. Pursuant to the application of the natural person, the customs body arranges identification of the temporarily exported goods for personal use, if such identification may assist their importing back exempted from import customs duties, taxes. The fact of identification of goods is mentioned in the passenger customs declaration, one copy of which is handed out to the natural person exporting the goods.

The absence of such identification does not prevent importing back the goods for personal use by natural persons exempted from import customs duties, taxes, provided the customs body gets confirmation that these goods are imported back after temporary export from the customs territory of the Customs Union according to the procedure specified in the customs legislation of the Customs Union.

3. Temporarily exported transport vehicles for personal use permit carrying out operations of technical maintenance or repair that appeared to be necessary during their stay outside the customs territory of the Customs Union.

4. In the case of repair of a temporarily exported transport vehicle for personal use requiring replacement of parts of the transport vehicle subject to registration in the appropriate
authorised state bodies, the replaced part requires **customs declaring**, except for the cases of warrantee repair or maintenance in compliance with the terms of the contract concluded in compliance with the civil legislation of the member-states of the Customs Union or repair necessary for restoration of the vehicles for personal use after being damaged because of an accident or force majeure.

**Article 360. Payment of Customs Duties, Taxes for the Goods of Personal Use**

1. Customs duties, taxes are paid by natural persons in the cases of customs declaring of goods for personal use in writing on the basis of the customs pay-in slip, the form and the filling-in procedure being specified in the decision of the **Commission of the Customs Union**.

One copy of the customs pay-in slip is handed in to the person having paid the customs duties, taxes.

The filling in of the customs pay-in slip and the calculation of the customs duties, taxes for the goods for personal use moved across the customs border is vested in the official of the customs body.

2. **Customs duties**, taxes for the goods of personal use moved across the customs border are paid by natural persons using uniform rates of customs duties, taxes in the form of the aggregate customs payment equal to the amount of customs duties, taxes calculated using the rates of customs duties, taxes applied in compliance with **Article 77** of the present Code.

3. The uniform rates of customs duties, taxes are specified in the international treaty of the member-states of the Customs Union.

4. The procedure of application of the uniform rates of customs duties, taxes, the aggregate customs payment, emergence and termination of the duty to pay customs duties, taxes for the goods of personal use, as well as the deadlines of their payment, are specified in the international treaty of the member-states of the Customs Union.

**Article 361. Customs Cost of Goods for Personal Use**

1. The customs cost of **goods for personal use** is determined on the basis of the customs cost of such goods declared by the natural person and confirmed with original documents containing information on the cost of goods for personal use.

In the cases of import of goods for personal use by natural persons to the customs territory of the Customs Union, the customs cost of goods does not include expenses of transportation and insurance of goods before their arrival after they arrive to the customs territory of the Customs Union.

2. In the case of absence with the natural person moving the goods for personal use of necessary documents and/or information on the cost of these goods or in the presence of motivated reasons permitting to suggest that the documents and information presented by the person are not true, the official of the customs body shall determine the customs cost of the goods on the basis of the pricing information for similar goods available at the customs body, including information mentioned in catalogues of foreign companies engaged in retail sales of similar goods.

The natural person may prove the correctness of information presented for the determination of the customs cost.

The similar goods in the present Article imply goods having characteristics similar to the characteristics of the imported goods, i.e., comparable with the imported goods in their destination, use, quality, technical and other characteristics.

**Article 362. Spare Parts and Fuel for the Transport Vehicles of Personal Use Moved by Natural Persons**

1. Spare parts necessary for the repair of **transport vehicles of personal use**
temporarily imported by natural persons to the customs territory of the Customs Union may be imported temporarily being exempted from customs duties, taxes for a period not greater than the period of the temporary import of such transport vehicles.

2. The fuel in the tanks envisaged in the design of the transport vehicles for personal use moved across the customs border by natural persons may be imported to the customs territory of the Customs Union or exported from this territory respectively without payment of customs duties, taxes.

**Chapter 50. Particulars of Customs Operations Carried out for Stores**

**Article 363. Sphere of Application of the Present Chapter**

1. The moving of stores across the customs border is permitted in compliance with the provisions of the present Chapter, and where this Chapter does not provide regulation, in compliance with the procedure specified in the customs legislation of the Customs Union.

2. Stores are moved across the customs border without the payment of customs duties, taxes and without application of the measures of non-tariff regulation.

3. Provisions of the present Chapter do not apply to the goods found on the transport vehicles for personal use operated by natural persons.

4. The Commission of the Customs Union may determine by its decision the qualitative standards of supplies which the provisions of this chapter are applicable to.

   The supplies exceeding the standards established in compliance with Part One of this item shall be placed under customs treatments in compliance with this Code.

**Article 364. Particulars of Customs Operations Carried out for Stores**

1. Customs operations for stores in the cases of import to the customs territory of the Customs Union are carried out in the places of arrival, and in the cases of export from the customs territory of the Customs Union - in the places of the beginning of the international transportation or the places of departure.

2. The stores are subject to customs declaring without the placing of goods under customs procedures.

   In the cases of customs declaring of stores, one may use as a customs declaration the declaration for the goods, transportation (shipment), commercial and/or other documents.

   The list of information that must be indicated in the customs declaration in the cases of customs declaring of stores is specified in the decision of the Commission of the Customs Union.

3. Customs operations for the stores are carried out equally regardless of the country of registration or nationality of water or air vessels or trains.

**Article 365. Use of Stores**

1. Stores intended for consumption by passengers and members of crews of water vessels and stores necessary for normal operation and technical maintenance of these vessels may be consumed and used on these vessels during their stay on the customs territory of the Customs Union in amounts corresponding to the number of passengers and members of crews, as well as the length of stay, including the time of the repair of vessels in the dock, wharf or shipyard, if the crews do not leave the vessel during this period.

2. In cases of planned landing of air vessels in the same airport or several airports on the customs territory of the Customs Union, the stores intended for normal operation and technical maintenance of these vessels and the stores intended for consumption by members of crews and passengers during the stay of air vessels in the points of landing and flight between them
may be used during the stay of air vessels in the points of landing and during flights between them.

3. The stores intended for sale to passengers and members of crews of air vessels without the purpose of their consumption aboard these vessels may be sold during the stay of air vessels on the customs territory of the Customs Union on condition of their sale aboard these vessels.

4. The stores intended for consumption by passengers of trains and workers of train teams and the stores necessary for normal operation and technical maintenance of these trains may be consumed and used in these trains in the course of their travel or in the points of intermediate stops or parking on the customs territory of the Customs Union in amounts corresponding to the number of passengers and the workers of train teams, as well as the length of stay and the time of travel.

5. Customs bodies may oblige the carrier to take measures to observe the terms of use of stores envisaged in the present Chapter while the water and air vessels or trains are on the customs territory of the Customs Union. At a decision of the customs body, the place where the stores are saved may be protected by affixing customs seals and stamps.

6. After obtaining permission of the customs body, the stores may be temporarily unloaded, handed over respectively to other vessels or trains engaged in international transportation of cargo, passengers and/or luggage, provided the terms envisaged in the present Chapter are observed.

7. The use of stores for purposes other than those envisaged in the present Chapter is permitted if they are placed under the customs procedures of release for internal consumption or export.

**Section 8. Transient Provisions**

**Article 366. General Transient Provisions**

1. The present Code is applied to relations regulated by the customs legislation of the Customs Union and having emerged from the day of its entry into force.

2. For relations regulated by the customs legislation of the Customs Union and having emerged before the entry into force of the present Code, the present Code is applied to the rights and duties that emerged from the day of its entry into force, taking into account the provisions envisaged in Articles 367-372 of the present Code.

3. If international treaties of the member-states of the Customs Union and decisions of the Commission of the Customs Union envisaged in the present Code are not yet entered into force as of the moment of entry into force of the present Code, before their entry into force, one applies the legislation of the member-states of the Customs Union regulating appropriate relations.

**Article 367. Transient Provisions Pertaining to Parties Engaged in Activities in the Customs Sphere and Other Parties**

1. Customs agents (representatives) in the Republic of Belarus, customs brokers in the Republic of Kazakhstan and the customs brokers (representatives) in the Russian Federation, customs carriers, owners of temporary storage warehouses, customs warehouses and duty-free shops created before the entry into force of the present Code may continue their activities in the customs sphere for 6 (six) months from the day of entry into force of the present Code.

2. Customs agents (representatives) in the Republic of Belarus, customs brokers in the Republic of Kazakhstan and the customs brokers in the Russian Federation are recognised to be customs representatives for the period envisaged in Item 1 of the present Article.
3. Customs carriers created before the entry into force of the present Code may transport goods under the customs control over the customs territory of the Customs Union in the cases and on conditions specified in the customs legislation of the Customs Union for six months from the day of entry into force of the present Code without confirmation of their status in compliance with Item 4 of Article 18 of the present Code.

Provisions of Part 1 of the present Item are applied in the presence of information on the inclusion of customs carriers in the Joint Register of Customs Carriers formed by the Commission of the Customs Union and a copy of the document confirming the right to carry out activities as a customs carrier.

Before the entry into force of the present Code, customs bodies shall present to the Commission of the Customs Union registers of customs carriers to form the Joint Register of Customs Carriers in compliance with Part 2 of Item 3 of Article 18 of the present Code.

4. Provisions of Article 13 of the present Code, inasmuch as they pertain to the security of payment of customs duties, taxes for the amount equivalent to at least one million euros at the exchange rate fixed in compliance with the legislation of the member-state of the Customs Union as of the day of transfer of such security as a prerequisite of inclusion of legal entities in the register of customs representatives, are applied in the member-states of the Customs Union if its legislation specifies that the duty to pay customs duties, taxes emerges with the customs representative jointly with the payer of customs duties, taxes.

Member-states of the Customs Union whose legislation as of the day of entry into force of the present Code do not envisage such joint responsibility in the payment of customs duties, taxes shall be obliged to include in their legislation within one year provisions requiring a joint duty of the customs representative to pay customs duties together with the payer of customs duties, taxes.

5. For the Republic of Belarus, provisions of Article 39 of the present Code, inasmuch as they ensure security of payment of customs duties, taxes for the amount equivalent to at least one million euros at the currency exchange rate fixed in compliance with the legislation of the member-state of the Customs Union as of the day of transfer of such security as a prerequisite of assigning the status of authorised economic operator to a legal entity, are entered into force 18 (eighteen) months after the day of entry into force of the present Code.

6. The parties having the status of a fair participant of foreign economic activities in the Republic of Belarus, the parties included in the Register of Participants of Foreign Economic Activities of the minimum risk category in the Republic of Kazakhstan and the parties enjoying special simplified procedures of customs registration in the Russian Federation shall enjoy, within 6 (six) months from the day of entry into force of the present Code, special simplifications granted to the authorised economic operator in compliance with Article 41 of the present Code in the amount specified for such parties in the legislation of the member-states of the Customs Union before the entry into force of the present Code.

Article 368. Transient Provisions Pertaining to Particulars of Carrying out of Customs Operations

1. Before the entry into force of the international treaty of the member-states of the Customs Union permitting submission of the customs declaration for the goods to any customs body on the customs territory of the Customs Union:

the declaration for the goods is submitted to the customs body of the member-state of the Customs Union in compliance with the legislation of which the party acting as the declaring party for the goods is created, registered or on whose territory this person lives permanently, except for the cases mentioned in Subitem 2 of Article 186 of the present Code;

diplomatic representations, consular institutions, other official representations and international organisations of the member-states of the Customs Union submit declaration for
the goods to the customs body of the member-state of the Customs Union on whose territory they are located.

2. The goods available in temporary storage under customs control as of the day of entry into force of the present Code are covered by the provisions of Chapter 25 of the present Code, taking into account Part 2 of the present Item.

The period of temporary storage of goods available in temporary storage as of the day of entry into force of the present Code is calculated from the day of placing these goods for temporary storage in compliance with the legislation of the member-state of the Customs Union on whose territory they are stored.

3. The declaration for the goods available in temporary storage under the customs control as of the day of entry into force of the present Code must be submitted to the customs body before the expiry of the period of temporary storage calculated from the date of placing these goods for temporary storage in compliance with the legislation of the member-state of the Customs Union on whose territory they are stored.

4. The goods for which the customs declaration is accepted (registered) by the customs body before the entry into force of the present Code, must be placed under the declared customs treatment according to the procedure and on conditions specified in the legislation of the member-states of the Customs Union as of the day of acceptance (registration) of this customs declaration by the customs body.

Article 369. Transient Provisions Pertaining to Particulars of Transportation of Goods under the Customs Control

1. For the goods the transit declaration (customs transit document, goods delivery control document) for which is accepted (registered) by the customs body before the entry into force of the present Code, the customs transit permission is issued (goods delivery control document is drawn up), and transportation over the customs territory of the Customs Union under the customs control is fulfilled and terminated according to the procedure and on conditions specified in the legislation of the member-states of the Customs Union as of the day of acceptance (registration) of this transit declaration (customs transit document, goods delivery control document) by the customs body.

2. Transportation over the customs territory of the Customs Union under customs control of goods for which the customs body issued a permission for customs transit shipment (issued a goods delivery control document) before the entry into force of the present Code is fulfilled and terminated according to the procedure and on conditions specified in the legislation of the member-states of the Customs Union as of the day of issuance of the permission for the customs transit shipment (drawing up of the goods delivery control document).

Article 370. Transient Provisions Pertaining to the Status of Goods and the Customs Procedures

1. The goods available on the customs territory of the Customs Union and placed before the entry into force of the present Code under the customs treatments of free circulation, re-import and abandoning in favour of the state in the Republic of Belarus, release of goods for free circulation, re-import of goods and abandoning of goods in favour of the state in the Republic of Kazakhstan, release for internal consumption, re-import and abandoning in favour of the state in the Russian Federation are considered to be placed from the day of entry into force of the present Code under the customs procedures of release for internal consumption, re-import and abandoning in favour of the state respectively. These goods are covered by the provisions of the present Code and/or other acts of the customs legislation of the Customs Union.

2. The goods mentioned in Item 1 of the present Article that, as of the day of entry into
force of the present Code, had the status of domestic goods in the Republic of Belarus, Kazakhstan goods in the Republic of Kazakhstan and Russian goods in the Russian Federation are recognised to be goods of the Customs Union for customs purposes.

3. The goods placed before the entry into force of the present Code under the customs treatments of export in the Republic of Belarus and the Russian Federation and export of goods in the Republic of Kazakhstan are recognised to be placed under the customs procedure of export from the day of entry into force of the present Code and are covered by the provisions of the present Code and/or other acts of the customs legislation of the Customs Union.

4. The goods placed before the entry into force of the present Code under the customs treatments of processing on the customs territory and processing outside the customs territory in the Republic of Belarus, processing of goods on the customs territory, processing of goods for free circulation and procession of goods outside the customs territory in the Republic of Kazakhstan, processing on the customs territory, processing for internal consumption and processing outside the customs territory in the Russian Federation from the day of entry into force of the present Code are recognised to be placed respectively under the customs procedures of processing on the customs territory, processing outside the customs territory and processing for internal consumption. These goods, as well as the goods obtained before the entry into force of the present Code as a result of operations of processing of such goods, are covered by the provisions of the present Code and/or other acts of the customs legislation of the Customs Union, taking into account Parts 2 and 3 of the present Article.

Customs procedures mentioned in Part 1 of the present Article shall preserve their force until the expiry of the period specified when placing the goods under the appropriate customs treatments, taking into account the opportunity of prolongation of the period of processing of goods within the limits envisaged respectively in Articles 243, 256 and 268 of the present Code.

The customs treatments mentioned in Part 1 of the present Article and applied before the entry into force of the present Code to the goods that had the status of domestic goods in the Republic of Belarus, Kazakhstan goods in the Republic of Kazakhstan and Russian goods in the Russian Federation and imported from the territory of one of the member-states of the Customs Union to the territory of another member-state of the Customs Union or exported from the territory of one of the member-states of the Customs Union to the territory of another member-state of the Customs Union are terminated from the day of entry into force of the present Code. The goods placed under these customs treatments and the goods obtained as a result of operations of processing of such goods are recognised to be the goods of the Customs Union from the day of entry into force of the present Code.

5. The goods placed before the entry into force of the present Code under the customs warehouse customs treatment are recognised to be placed under the customs warehouse customs treatment from the day of entry into force of the present Code, except for the goods intended for export under the customs procedure of export, and are covered by the provisions of the present Code and/or other acts of the customs legislation of the Customs Union, taking into account Parts 2 and 3 of the present Article.

The goods intended for export in compliance with the customs procedure of export and placed under the customs warehouse customs treatment before the entry into force of the present Code are stored in the customs warehouses in compliance with Item 2 of Article 234 of the present Code.

The customs warehouse customs procedure shall preserve its force until expiry of the period of storage specified when placing the goods under the customs warehouse customs treatment, taking into account the opportunity of its prolongation within the limits specified in Article 231 of the present Code.
6. Goods placed before the entry into force of the present Code under the customs treatments of temporary import and temporary export in the Republic of Belarus and the Russian Federation, temporary import of goods and transport vehicles and temporary export of goods and transport vehicles in the Republic of Kazakhstan are recognised to be placed respectively under the customs procedures of temporary import (admission) and temporary export from the day of entry into force of the present Code. These goods are covered by the provisions of the present Code and/or other acts of the customs legislation of the Customs Union, taking into account Parts 2 and 3 of the present Article.

The customs procedure of temporary import (admission) shall preserve its force before the expiry of the period of the temporary import specified when placing the goods under the customs treatment of temporary import (temporary import of goods and transport vehicles), taking into account the opportunity of its prolongation within the limits envisaged in Article 280 of the present Code.

The customs procedure of temporary export shall preserve its force until the expiry of the period of temporary export specified when placing the goods under the customs treatment of temporary export (temporary export of goods and transport vehicles), taking into account the opportunity of its prolongation in compliance with Article 288 of the present Code.

7. The goods placed before the entry into force of the present Code under the customs treatments of re-export in the Republic of Belarus and the Russian Federation and re-export of goods in the Republic of Kazakhstan are recognised to be placed respectively under the customs procedure of customs re-export from the day of entry into force of the present Code and are covered by the provisions of the present Code and/or other acts of the customs legislation of the Customs Union.

From the day of entry into force of the present Code, one recognises as placed under the customs procedure of re-export the goods placed before the entry into force of the present Code under the customs treatments for the purpose of export of products of processing obtained as a result of operations of processing of goods in compliance with customs treatments of processing on the customs territory (processing of goods on the customs territory).

8. The goods placed before the entry into force of the present Code under the customs treatments of destruction and duty-free trade in the Republic of Belarus and the Russian Federation, destruction of goods and duty-free shop in the Republic of Kazakhstan are recognised to be placed respectively under the customs procedures of destruction or duty-free trade from the day of entry into force of the present Code. These goods are covered by the provisions of the present Code and/or other acts of the customs legislation of the Customs Union.

9. Provisions of the present Article are applied to the goods placed under customs treatments in compliance with Item 4 of Article 368 of the present Code after the entry into force of the present Code.

Article 371. Transient Provisions Pertaining to Particulars of Customs Operations Carried out for Transport Vehicles

1. Transport vehicles registered in foreign states and imported to the customs territory of the Customs Union before the entry into force of the present Code, if such transport vehicles are engaged in international transportation of passengers and goods, are recognised to be vehicles of international transportation from the date of entry into force of the present Code. These transport vehicles are covered by the provisions of Chapter 48 of the present Code and/or other acts of the customs legislation of the Customs Union.

On February 25, 2010, an agreement on the temporary import (export) of transport vehicles
was signed between the Government of the Russian Federation and the Government of the Republic of Belarus, to be in effect until the entry into force of the present Code

2. Transport vehicles registered in the member-states of the Customs Union and exported before the entry into force of the present Code from the customs territory of the Customs Union, if such transport vehicles are engaged in international transportation of passengers and goods, are recognised to be the vehicles of international transportation from the day of entry into force of the present Code. These transport vehicles are covered by the provisions of Chapter 48 of the present Code and/or other acts of the customs legislation of the Customs Union.

Article 372. Transient Provisions Pertaining to Legal Relations Having Emerged in the Area of Use of Subsoil Resources (Fuel and Energy Supply Sector)

Legal relations having emerged in the area of use of subsoil resources (fuel and energy supply sector) in the Republic of Kazakhstan and the Russian Federation before the entry into force of the present Code and emerging after its entry into force are covered respectively by the customs legislation of the Republic of Kazakhstan and the customs legislation of the Russian Federation in compliance with which the appropriate contracts shall operate, and where these customs legislations do not provide regulation, the provisions of the present Code.

Article 373. Removed.