

Unofficial translation
Attention: this translation is incomplete
and would be updated and revised
as soon as new parts are ready

CUSTOMS CODE OF THE CUSTOMS UNION

I. GENERAL PART

Section 1. FUNDAMENTALS

Chapter 1 **General provisions**

Article 1. Customs Regulation in the Customs Union

1. Customs regulation in the Customs Union of the Eurasian Economic Community (hereunder - the Customs Union) is the legal regulation of the relations connected with the movement of goods through customs border of the Customs Union, their transportation across the unified customs territory of the Customs Union under the customs control, temporary storage of goods, customs declaration, release and use in accordance with the customs procedures, implementation of the customs control, payment of customs duties, as well as the authority relationship between the customs authorities and the entities exercising the ownership, usage and disposition rights regarding the specified goods.
2. Customs regulation in the Customs Union is performed according to the customs legislation of the Customs Union, and in the part that is not regulated by such legislation – according to the legislation of the member states of the Customs Union.

Article 2. Single customs territory of the Customs Union and the customs border

1. The single customs territory of the Customs Union (hereunder – the customs territory of the Customs Union) consists of the customs territories of Republic of Belarus, Republic of Kazakhstan and Russian Federation including the extraterritorial artificial islands, installations, constructions and other objects regarding which the member states of the Customs Union have the power of exclusive jurisdiction.
2. Limits of the customs territory of the Customs Union could be referred to as customs border of the Customs Union (hereunder – customs border).
3. According to the international agreements of the Customs Union member states the limits of the separate areas located on the territories of the Customs Union member states could be regarded as customs border.

Article 3. Customs legislation of the Customs Union

1. The customs legislation of the Customs Union consists of:
 - present Code;
 - international agreements of the member states of the Customs Union, regulating the customs legal relationships within the Customs Union;

- decisions of the Commission of the Customs Union, regulating the customs legal relationships within the Customs Union, taken in accordance with the present Code and the international agreements of the Customs Union member states.

2. The customs legislation of the Customs Union is applied and valid on the customs territory of the Customs Union.

3. In case of customs regulation it is the customs and tariff measures, the prohibitions and restrictions, taxation legal acts of the Customs Union member states, acting on the day of registration of the customs declaration or of other customs documents are applied, with the exception of the cases provided for by the present Code or international agreements of the Customs Union member states.

4. In cases of the transportation of goods through the customs border with violation of requirements established by the customs legislation of the Customs Union, the customs legislation of the Customs union, the customs and tariff measures, the prohibitions and restrictions, taxation legal acts of the Customs Union member states, acting on the day when the goods have actually crossed the customs border, are applied with the exception of the cases provided for by the present Code or international agreements of the Customs Union member states.

If the day of the actual customs border crossing of the goods is not established, then the customs legislation of the Customs union, the customs and tariff measures, the prohibitions and restrictions, taxation legal acts of the Customs Union member states, acting on the day of discovery of violation of the established requirements, are applied, with the exception of the cases provided for by the present Code or international agreements of the Customs Union member states.

Article 4. Basic terms, used in the present Code

1. For the purposes of the present Code the following basic terms and their definitions are used :
 - 1) accident – incident of technical, technological or other character, harmful by its consequences, which took place involving vehicles and (or) other goods, placed under customs control, having led to their changes in quantity and (or) quality not provided for by the customs legislation of the Customs Union, which have not been produced by intentional actions of the proprietor and (or) the person, owning the goods at the moment of these changes, with the exception of natural changes given normal conditions of transportation, storage and use (exploitation), as well as extraordinary and unavoidable in the stated conditions circumstances (force majeure);
 - 2) administrative offences and legal injuries
 - 3) import of goods into the customs territory of the Customs Union – committing actions, related to the crossing of the customs border, as a result of which the goods are transported into the customs territory of the Customs Union by any means, including their shipment as international postal items or with the help of pipeline transportation and power transmission lines;
 - 4) export of goods from the customs territory of the Customs Union – committing actions, directed at the export of goods from the customs territory of the Customs Union by any means, including their shipment as international postal items or with the help of pipeline transportation and power transmission lines;

- 5) release of goods – actions of the customs authorities, allowing the interested persons to use the goods in accordance with the conditions of the declared customs procedure or in accordance with the conditions established for separate groups of goods which should not be placed under the customs procedures according to the present Code;
- 6) declarant – person declaring the goods or in the name of whom the goods are declared;
- 7) interested persons – persons whose interests regarding the goods are affected by the decisions, actions (omissions) of the customs authorities directly and individually;
- 8) prohibitions and restrictions -
- 9) foreign person – person not being a person of a member state of the Customs Union;
- 10) foreign goods – goods not being the goods of the Customs Union, as well as goods which have acquired the status of foreign goods in accordance with the present Code;
- 11) The Commission of the Customs Union
- 12) commercial documents – invoice, specifications, shipping and packing lists and other documents used in external commercial and other activities, as well as for the confirmation of making transactions related to the transport of goods through the customs border of the Customs Union;
- 13) person – physical and (or) legal person, as well as organization, which is not a legal person, unless the present Code otherwise requires;
- 14) person of the member state of the Customs Union – legal person, organization not being a legal person, established in accordance with the legislation of the member state of the Customs Union, as well as physical person permanently residing in a member state of the Customs Union, including individual entrepreneur, registered in accordance with the legislation of a member state of the Customs Union;
- 15) international agreements of the member states of the Customs Union
- 16) international postal items – postal items accepted for the transshipment outside the customs territory of the Customs Union, or arriving in the customs territory of the Customs Union or crossing this territory under the transit procedure, and accompanied by documents provided for by acts of the Universal Postal Union;
- 17) measures of non-tariff regulation – complex of measures for the external trade regulation realized by introducing quantitative or other restrictions or prohibitions of economic character established by the international agreements of the member states of the Customs Union, by the decisions of the Commission of the Customs Union and other legal acts of the member states of the Customs Union issued according to the mentioned international agreements;
- 18) taxes – value added tax and excise (excises) collected by the customs authorities at importation of goods into the customs territory of the Customs Union;
- 19) illegal movement of goods through the customs border – transportation of goods through the customs border outside of the established places or working hours of the customs offices at those places, or with avoidance of the customs control or without declaring or with false declaring of goods or with the presentation of the documents containing invalid information concerning goods and (or) of the counterfeit means of identification or means of

identification related to other goods, as well as an attempt for such a transportation;

- 20) postal service operator – legal person providing postal services in accordance with the legislation of member states of the Customs Union and with the acts of the Universal Postal Union;
- 21) carrier – person transporting goods, passengers and (or) luggage through the customs border and (or) transporting goods placed under customs control within the customs territory of the Customs Union, or being responsible for the use of vehicles;
- 22) movement of goods through the customs border – importation of goods into the customs territory of the Customs Union or exportation of goods from the customs territory of the Customs Union;
- 23) stores – goods;
- 24) customs declaration – document composed in accordance with the established format, containing information on goods, on the chosen customs procedure and other peculiarities necessary for the release of goods;
- 25) customs duty – compulsory payment collected by customs authorities in relation to the transport of goods through the customs border
- 26) customs procedure – complex of norms established by the present Code defining for the customs purposes the requirements and conditions of use and (or) disposal of goods in the customs territory of the Customs Union or beyond its borders;
- 27) customs declaring – the presentation of the information made by the declarant to the customs authorities concerning goods, on the chosen customs procedure and (or) of other peculiarities necessary for the release of goods or for the other purposes established by the present Code
- 28) customs documents – documents composed exclusively for customs purposes;
- 29) customs operations – actions performed by persons and by customs authorities in order to ensure compliance with the customs legislation of the Customs Union;
- 30) customs authorities – customs authorities of the member states of the Customs Union;
- 31) customs control – complex of measures applied by customs authorities including risk management system to ensure compliance with the customs legislation of the Customs Union and of other legislation of the member states of the Customs Union;
- 32) customs office of destination – customs office, at which the place of transportation of goods set by the customs office of departure is located or which terminates customs procedure of customs transit;
- 33) customs office of departure – customs office which performs the customs operations related to the placement of goods under the customs procedure of customs transit;
- 34) customs representative – legal person of the member state of the Customs Union performing in the name or upon order of the declarant or another interested person the customs operations in accordance with the customs legislation of the Customs Union
- 35) goods – any movable property, transported through the customs border, including information carriers, Customs Union member states currency, securities and (or) currency

values, travellers cheques, electricity and other kinds of energy, as well as other transported objects equated to immovable property;

- 36) goods for personal use – goods intended for personal, family, home and other needs of physical persons not related to the entrepreneurial activity, transported through the customs border in an accompanied or unaccompanied baggage, as an international postal items or by other means;
- 37) goods of the Customs Union – goods which are located in the customs territory of the Customs Union:
 - 1) entirely produced in the customs territory of the Customs Union;
 - 2) imported into the customs territory of the Customs Union and have acquired the status of goods of the Customs Union in accordance with the present Code and with international agreements of the member states of the Customs Union;
 - 3) produced on the territory of the Customs Union from goods, entirely produced on this territory and (or) imported into the customs territory of the Customs Union and have acquired the status of goods of the Customs Union in accordance with the present Code and with international agreements of the member states of the Customs Union;
- 38) transport documents – bill of lading, CMR or other documents, confirming the presence of a contract of transportation of goods and accompanying them during such a transportation;
- 39) vehicles – category of goods, including any water vessel, air vessel, automobile vehicle, trailer, semitrailer, railroad vehicle or container together with corresponding spare parts, accessories and equipment, fuel and lubricants, cooling and other technical liquids, contained in tanks provided for by their construction and their technical passports or technical forms, if they are transported together with the stated vehicles;
- 40) vehicles for the international transport operation – vehicles imported into the customs territory of the Customs Union and exported from the customs territory of the Customs Union with the purpose of beginning and (or) termination of international transit of goods, passengers and (or) luggage, fitted with special equipment intended for uploading, unloading, processing and protection of goods, with objects of material and technical supply and equipment, as well as with spare parts and facilities, intended for reparations, technical maintenance or exploitation of the vehicle en route;

2. Other terms of the customs legislation of the Customs Union are used in meanings defined in the corresponding Articles of the present Code and in international agreements of the member states of the Customs Union.

3. The terms of the civil and other branches of legislation of the member states of the Customs Union used in the present Code, are applied in the same meaning, in which they are used in these branches of legislation of the member states of the Customs Union, if it is not provided for otherwise by the present Code.

Chapter 3

Relationship between the customs authorities and the members of external economic activities and persons operating in customs field

Article 42. The presentation of the preliminary information to the customs authorities

1. Authorized economic operators, carriers, including customs carriers, authorized representatives and other interested persons can present to the customs authorities the preliminary information in electronic form regarding the goods intended for transportation across

the customs border, means for the international transportation, which carry these goods, the time and place of arrival of goods in the customs territory of the Customs Union or departure from such territory, the passengers arriving in the customs territory of the Customs Union or departing from such territory.

2. The customs authorities exchange preliminary information with the customs offices of foreign countries according to the international agreements concluded by the member states of the Customs Union.

3. In case of compulsory presentation of preliminary information, the scope, procedure of presenting and use of the information for customs purposes shall be defined in International agreements of a member state of the Customs Union.

Article 79. Payers of Customs Duties and Taxes

Payers of the customs duties and taxes are the customs applicants or other entities obliged in conformity with the present Code and (or) the international agreements of the member states of the Customs Union to pay the customs duties and taxes.

Article 80. Beginning and termination of the obligation to pay the customs taxes, duties. Cases of non-payment of customs taxes, duties

1. The obligation to pay the customs taxes, duties begins in cases, established by the Articles 40, 113, 118, 125, 161, 164, 179, 189, 202, 213, 225, 232, 239, 249, 256 of the present Code.
2. The obligation to pay the customs taxes, duties terminates in the following cases:
 - 1) payment or recovery of customs taxes, duties;
 - 2) destruction (irrecoverable loss) as a consequence of an accident or force majeure, or as a result of natural diminution in normal conditions of transportation and storage;
 - 3) if the amount of the unpaid sum of customs taxes, duties does not exceed the sum equivalent to two Euros according to the exchange rate established in accordance with the legislation of the member states of the Customs Union acting on the moment of the beginning of the obligation to pay the customs taxes, duties;
 - 4) import of goods for one consignee from one consignor under one transport document, the overall customs value of which does not exceed the sum equivalent to two hundred Euros according to the exchange rate, established in accordance with the legislation of the member states of the Customs Union, acting on the moment of the beginning of the obligation to pay the customs taxes, duties;
 - 5) conversion of goods into property of the member state of the Customs Union in accordance with the legislation of this member state of the Customs Union;
 - 6) refusal to release the goods in accordance with the declared customs procedure;
 - 7) appearance of circumstances which, according to the present Code and the legislation of the member states of the Customs Union, would terminate the obligation to pay the customs taxes, duties.
3. The customs taxes, duties are not paid:
 - when goods are placed under customs procedures not providing for such payment according to the conditions of the corresponding customs procedure;

- if, in accordance with the present Code, the international agreements of member states of the Customs Union, the decision of the Commission of the Customs Union and (or) the legislation of member states of the Customs Union, the goods are exempted from customs taxes, duties (are not liable to customs taxes, duties) during the period of such exemption and in compliance with the conditions according to which such an exemption has been granted.

Article 81. Beginning and termination of the obligation to pay the customs taxes, duties, and terms of their payment in case of illegal transport of goods through the customs border

1. The obligation to pay the customs import taxes, duties in cases of illegal transport of goods through the customs border begins under the import of goods into the customs territory of the Customs Union.

The obligation to pay the customs export taxes in cases of illegal transport of goods through the customs border begins under the export of goods of the Customs Union from the customs territory.

2. The obligation to pay the customs taxes, duties in cases of illegal transport of goods through the customs border begins simultaneously for persons illegally transporting the goods and for the persons participating in the illegal transportation of goods if they were or should have been aware of the illegal character of such a transportation, and in the case of import of goods into the territory of the Customs Union – also for the persons who have acquired in their possession or as property the illegally imported goods if at the moment of the acquisition they were or should have been aware of the illegal character of the import.

3. The obligation to pay the customs taxes, duties in cases of illegal transport of goods through the customs border terminates for the persons stated in the point 2 of the present Article in cases established by the point 2 of the art. 80 of the present Code.

4. If the goods are illegally transported through the customs border customs taxes, duties, except for the case stated in part 2 of the present paragraph, are to be paid on the day of crossing the customs border by such goods, and if this day has not been established – on the day of the discovery of the fact of the illegal transportation of goods through the customs border.

(...)

5. Customs taxes, duties are to be paid (...):

- 1) under the import of goods into the customs territory – in the amounts corresponding to the sums of customs import taxes, duties to be paid if such goods are placed under the customs procedure of release for home use, regardless tariff benefits and preferences concerning the customs duties and taxes payment, which are calculated on the basis of rates of customs duties, taxes and of the currency exchange rate determined by the national legislation of the member state of the Customs Union, the customs body of which shall recover the customs duties and taxes. The customs duties and taxes collected in this case would be those acting on the day of crossing the customs border by the goods, and if this day has not been established – on the day of the discovery of the fact of the illegal transportation of goods through the customs border;
- 2) under the export of goods of the Customs Union from the customs territory – in the amounts corresponding to the sums of customs export duties to be paid if such goods are placed under the customs procedure of export, regardless tariff benefits and preferences concerning the customs duties and taxes payment, which are calculated on the basis of rates of customs duties and of the currency exchange rate determined by the national legislation of the member state of the Customs Union, the customs body of which shall recover the customs duties and taxes. The customs duties and taxes collected in this case would be those acting on the day of

crossing the customs border by the goods, and if this day has not been established – on the day of the discovery of the fact of the illegal transportation of goods through the customs border.

(...)

6. The base (fiscal base) that is used for the purposes of calculation of customs taxes, duties in cases of illegal transport of goods through the customs border, is the customs value of the goods and (or) their physical characteristics in physical terms (quantity, weight, volume or other characteristics).

If the definition of the due sums of customs taxes, duties is impossible due to the non-presentation to the customs authorities of precise information on the character of goods, their name, quantity, country of origin and customs value, the sums of customs taxes, duties are defined on the basis of the highest rates of the customs taxes, duties, quantity or value of the goods, which can be defined on the basis of the available information.

If at later date exact information on goods is established the repayment of unduly paid or unduly collected sums of customs taxes, duties, or the recovery of unpaid sums is performed in accordance with the chapters 13 and 14 of the present Code.

Article 84. Procedure of payment of customs taxes, duties

1. The customs taxes, duties are to be paid (recovered) in the member state of the Customs Union, the customs office of which releases goods (with the exception of the goods released under the procedure of customs transit) or in the territory of which the fact of an illegal transportation of goods through the customs border has been discovered.

2. If there occurs a liability to customs taxes, duties regarding the goods placed under the customs procedure of customs transit the customs taxes, duties are to be paid in the member state of the Customs Union the customs office of which has released the goods in accordance with the customs procedure of customs transit, if the part 2 of the present paragraph does not stipulate otherwise.

When it is established (confirmed), in accordance with the procedure laid down in the international agreement of member states of the Customs Union, that the goods placed under the procedure of customs transit are located in the territory of another member state of the Customs Union, the customs taxes, duties are to be paid in this member state of the Customs Union.

Chapter 12 Guarantee of payment of customs taxes, duties

Article 85. General conditions of guarantee of payment of customs taxes, duties

1. The fulfilment of the obligation to pay the customs taxes, duties is guaranteed in the following cases:

- 1) transportation of goods under the customs procedure of customs transit;
- 2) change of terms of the payment of customs taxes, duties if it is provided for by international agreements and (or) national legislation of the member states of the Customs Union;
- 3) placement of goods under the customs procedure of processing of goods outside of the customs territory;
- 4) release of goods in accordance with the Article 198 of the present Code;
- 5) other cases, defined by the present Code, international agreements and (or) national legislation of the member states of the Customs Union.

2. The guarantee of payment of the customs taxes, duties is not provided: 1) if the sum of the due customs taxes, duties and interests does not exceed the sum equivalent to five hundred Euros in compliance with the currency exchange rate established in accordance with the legislation of the member states of the Customs Union, acting on the day of the customs declaration registration, and if the customs declaration is not presented – on the day when the decision not to provide the guarantee was taken; 2) in other cases, foreseen in the present Code and (or) the legislation of the member states of the Customs Union.

3. The guarantee of payment of customs taxes, duties is provided by the payer or in the case of transportation of goods under the customs transit procedure it could also be provided by another person on behalf of the payer, if this person has the right to possess, to use and (or) to dispose of the goods regarding which the guarantee of payment of customs taxes, duties is provided.

4. The guarantee of payment of customs duties and taxes is granted to the customs office that releases goods, except for the cases stated in paragraph 5 of the present Article, part 2 of paragraph 1 of Article 87 and chapter 3 of the present Code.

5. In case of transport of goods in accordance with the customs procedure of customs transit, the guarantee of payment of customs taxes, duties can be granted to the customs office of departure or to the customs office of destination if another customs office to which the general guarantee of payment could be presented is not determined in the national legislation of the member state of the Customs Union.

The customs authorities mutually recognize the document confirming the guarantee of payment of the customs taxes, duties issued by the customs office which has received such guarantee. The procedure of presentation of such a document and the term of its validity are defined in the international agreement of the member states of the Customs Union.

Article 86. Means of providing the guarantee of payment of customs taxes, duties

1. The payment of customs taxes, duties is guaranteed by the following means:
 - 1) cash resources (money);
 - 2) bank guarantee;
 - 3) surety;
 - 4) pledge of property.

The legislation of the member states of the Customs Union may provide for the other means of guarantee of payment of customs taxes, duties.

2. The payer has the right to chose any of the means of ensuring the payment of customs taxes, duties, mentioned in paragraph 1 of the present Article.

3. Fulfillment by the payer of the obligation to pay customs duties, taxes must be ensured without interruption during the whole term of validity of the guarantee. The term of validity of the guarantee of payment of customs taxes, duties must be sufficient for the customs body to request the payer to fulfil obligation to the customs body, to which such guarantee is granted.

4. The means of guarantee for customs duties, taxes, as well as the currency, in which the sum of this guarantee is provided, are defined by legislation of the member state of the Customs Union, to the customs body of which such guarantee is granted.

Article 88. Assessment of guarantees of payment of customs duties and taxes

1. The amount of the guarantee of customs duties and taxes is calculated on the basis of the sums of customs duties and taxes payable further to the placement of goods under customs procedures of release of goods for home use or export regardless tariff benefits and preferences concerning the customs duties and taxes payment, in the member state of the Customs Union, the customs body of which shall release the goods, except for the cases established by the second part of the present paragraph and by chapter 3 of the present Code. (...)

2. If during the calculation of the guarantee of customs duties and taxes payment it is not possible to determine precisely the amount of the customs duties and taxes payable due to non-presentation to the customs body precise information on the nature of goods, their name, quantity, country of origin and customs value, the guarantee of payment is calculated on the basis of the highest rate of the customs duties and taxes, the value of goods and (or) their natural physical characteristics (quantity, weight, volume and other characteristics) which can be defined on the basis of existing data. The procedure of using the mentioned criteria is laid down in the legislation of the member states of the Customs Union.

3. In the case of release of goods, according to art. 198 and 199 of the present Code, the guarantee of payment of customs duties and taxes is defined by a customs body as the sum of the customs duties and taxes which can be additionally assessed taking into account the results of the examination of the presented information affecting the amount of taxes and duties payable considering the requirements established by paragraphs 1 and 2 of the present Article.

4. Fixed sums of guarantees of payment of customs duties and taxes can be determined regarding several types of goods taking into account the requirements established by paragraphs 1 and 2 of the present Article if provided by the legislation of the member state of the Customs Union.

Chapter 14 **Recovery of customs taxes, duties**

Article 91. General provisions on recovery of customs taxes, duties

1. In case of non-payment or of incomplete payment of customs taxes, duties within the established terms the customs authorities shall compulsively recover the customs taxes, duties for the account of the monetary funds (money) and (or) of other property of the payer including the unduly paid customs taxes, duties and (or) sums of advance payments as well as the guarantee of payment of the customs taxes, duties unless the international agreements of the member state of the Customs union otherwise require.

The legislation of the member states of the Customs Union can establish other possibilities of recovery of customs taxes, duties including for the account of the value of the goods regarding which the customs taxes, duties have not been paid.

2. The recovery of customs taxes, duties is not performed:

- on the expiry of the term for the recovery of the unpaid customs taxes, duties, provided for by the legislation of the member state of the Customs Union the customs office of which performs the recovery of the customs taxes, duties;
- if the obligation related to duties and taxes payment is terminated according to paragraph 2 of Art. 80 of the present Code.

3. The recovery of the unpaid customs taxes, duties is performed in accordance with the procedure provided for by the legislation of the member state of the Customs Union the customs authorities of which perform the recovery of customs taxes, duties.

4. In case of non-payment or incomplete payment of customs taxes, duties at term established by the present Code interests are paid in accordance with the procedure foreseen by the legislation of the member state of the Customs Union, the customs authorities of which perform the recovery of customs taxes, duties. The mentioned procedure also regulates the assessment, recovery and repayment of the interests.

Article 93. Customs authorities, performing the recovery of customs taxes, duties

1. The customs taxes, duties are recovered by the customs office which releases goods, with the exception of the case provided for by the paragraph 2 of the present Article, and regarding the goods illegally transported through the customs border - by the customs authorities of the member state of the Customs Union in the territory of which the fact of illegal transport of goods through the customs border has been discovered.

2. The customs taxes, duties not paid before the deadline determined by paragraph 3 of Article 227 of the present Code are recovered for the account of the guarantee of payment of customs taxes, duties by the customs authorities of the member state of the Customs Union, to which such a guarantee has been provided.

The customs taxes, duties, not paid before the deadline determined by paragraph 3 of Article 227 of the present Code which should be paid by the customs carrier are recovered by the customs authorities of the member state of the Customs Union, in accordance with the legislation of which the person has been recognised as a customs carrier.

3. The procedure of transfer of the sums of customs taxes, duties recovered in accordance with paragraph 2 of the present Article to the member state of the Customs Union to which the customs duties, taxes should be paid is defined by the international agreement of the member states of the Customs Union.

(...)

Section 3. CUSTOMS CONTROL

Chapter 15

General provisions on customs control

Article 94. Principles of performing the customs control

1. When customs control is carried out customs authorities conform to the principle of selectivity and, as a rule, confine themselves only to the forms of customs control sufficient to ensure compliance with Customs legislation of the Customs Union and other legislation of the member states of the Customs Union, the control over execution of which is assigned to customs authorities.

2. When selecting objects and forms of customs control the system of risk management is applied.

3. In order to improve customs control, customs authorities shall cooperate with the customs authorities of foreign countries in accordance with international agreements.

4. In order to improve the efficiency of customs control, customs authorities interact with other state supervisory bodies, participants of foreign economic activity, persons conducting customs activities and other persons engaged in foreign trade and the professional associations.

5. The customs authorities within their competence shall exercise other types of controls including export, currency and radiation control in accordance with the legislation of the member states of the Customs Union. (...)

Article 95. Performance of customs control

1. Customs control is exercised by customs authorities in accordance with the customs legislation of the Customs Union and the national legislation of the member states of the Customs Union. On behalf of the customs authorities, the customs control is performed by the officials of the Customs empowered to perform the customs control in accordance with their administrative duties (functions).

2. Customs control is performed by officials of customs authorities in relation to:

- 1) the goods including vehicles transported through customs border or subjected to declaration according to the present Code;
- 2) customs declaration, documents and information on goods, presentation of which is specified by the customs legislation of the Customs Union;
- 3) activities of persons related to the transportation of goods across the customs border, rendering services concerning the customs matters, as well as activities carried out under particular customs procedures;
- 4) persons crossing customs border.

3. Customs control is performed in a customs control area and also in other places designated by the customs authorities where goods, vehicles and documents containing information on them, including electronic documents, are located.

Article 96. Goods placed under customs control

1. While importing goods into the customs territory of the Customs Union the goods are placed under the customs control from the moment of crossing the customs border.

The goods produced and located on the customs territory of the Customs Union which have acquired the status of foreign goods in accordance with this Code shall be regarded as placed under customs control from the moment of their production.

2. The goods specified in paragraph 1 of the present Article are regarded as being placed under the customs control until:

- 1) the placement under customs procedures of release for home use, except for goods conditionally released or re-imported;
- 2) the conditionally released goods acquire the status of goods of the Customs Union according to Article 200 of the present Code;
- 3) the placement of goods under the customs procedure of abandonment to the State or destruction according to the present Code and (or) the legislation of the member states of the Customs Union;
- 4) conversion in the property of the member state of the Customs Union according to the legislation of this state;
- 5) actual export from customs territory of the Customs Union;
- 6) the wastes formed as by-products under the procedure of inward processing of foreign goods are rendered unfit for commercial use;

7) some part of the foreign goods placed under the customs procedure of inward processing or processing for home use are regarded as manufacturing losses.

3. The goods specified in paragraph 1 of the present Article shall not be regarded as goods under the customs control after the customs authorities have acknowledged the fact of their destruction (irrecoverable loss) by accident or force majeure or as a result of shortages due to the nature of the goods under common conditions of carriage (transportation) and storage, or as a result of other circumstances in the cases specified in the legislation of the member states of the Customs Union.

4. While exported from the customs territory of the Customs Union the goods of the Customs Union are subjected to customs control from the moment of acceptance of the customs declaration or other documents used in lieu of the customs declaration or from the moment of taking actions directed at export of goods from the customs territory of the Customs Union and until crossing the customs border.

5. The goods specified in paragraph 4 of the present Article which have not been actually exported from territory of the Customs Union, are not regarded as being subjected to customs control from the date of withdrawal of the customs declaration according to Article 192 of the present Code.

6. Customs authorities exercise control over execution of the obligations concerning the re-importation or re-exportation of goods including goods obtained in result of processing if such goods are subjected to obligatory return or re-exportation according to the customs procedures established by the present Code.

7. Customs authorities have the right to stop vehicles, and also to force the return of marine vessels and aircrafts which have left customs territory of the Customs Union without the permission of customs authorities. In this case actions on detention (returning) of foreign vessels and vessels being on the territory of other states, are performed according to the legislation of the member states of the Customs Union and (or) the international agreements. (...)

Article 97. Customs control areas

1. Customs control areas constitute places of the transportation of goods across the customs border, the territories of temporary storage and customs warehouses, duty-free shops and other places determined by the legislation of member states of the Customs Union.

In other places the customs control areas are established to perform customs control and (or) customs inspection of the goods, realization of transport and other operations.

2. Customs control areas may be permanent in the case of a permanent presence of goods subjected to customs control or temporary which are established for the time of performing customs control, loading operations and other operations.

3. The establishment and designation of customs control areas, as well as the legal regime of the customs control area, are determined by the legislation of member states of the Customs Union.

Article 98. Presentation of documents and information necessary for the performance of customs control

1. Declarant, persons engaged in customs affairs and other interested persons are obliged to submit to customs authorities all the documents and information required for customs control, either orally, in writing and (or) in electronic form.
2. The customs authority is entitled to request the documents and information required for customs control in writing and (or) electronic forms and specify the period of their submission which should be sufficient for the presentation of the documents and information requested.
3. In order to perform customs control customs authorities are entitled in accordance with the legislation of member states of the Customs Union to receive documents and information on monetary operations concerning the external economic transactions from banks and organizations accomplishing certain types of banking transactions.
4. In order to perform customs control after the release of goods customs authorities are entitled to request and receive business and accounting documents and other information including in the electronic form relating to the transportation of the goods at issue through the customs border, their release and use in the territory of the Customs Union and outside.
5. Documents necessary for customs control shall be kept by persons and customs authorities not less than 5 (five) years from the moment of release of goods from the customs control provided that the other period is not established by the national legislation of the member states of the Customs Union.

The persons engaged with the customs affairs should keep the documents necessary for customs control for five years after a year when customs operations were performed.

Chapter 17 **Mutual Administrative Assistance of Customs Authorities**

Article 123. Mutual Administrative Assistance

1. For the purposes of the present Chapter mutual administrative assistance shall be understood as actions of a customs authority of one member state of the Customs Union taken on behalf of the customs authority of another member state of the Customs Union or together with this customs authority in order to ensure the compliance with the customs legislation of the Customs Union as well as to prevent, suppress and investigate the violation of the customs legislation of the Customs Union.

2. Mutual administrative assistance shall include:

the exchange of information between customs authorities of the member states of the Customs Union;

mutual recognition of decisions taken by the customs authorities;

performance of certain forms of customs control established by the present Code by customs body of one member state of the Customs Union on behalf of the customs body of another member state of the Customs Union;

Mutual administrative assistance may also include other types of cooperation of customs authorities in accordance with the international agreements of member states of the Customs Union.

Article 124. Exchange of information between Customs Authorities

(...) Exchange of information between customs authorities of the member states of the Customs Union shall be performed in accordance with the international agreements signed by the member states of the Customs Union involving the use of information systems and technologies.

Article 125. Mutual Recognition of Decisions Taken by Customs Authorities

The decisions of customs authorities taken during the performance of customs operations with regard to the goods imported into the customs territory of the Customs Union or exported outside its borders, subjected to the customs control, transported through the customs territory of the Customs Union in accordance with the customs transit procedure, temporarily stored, as well as during the performance of customs control, are mutually recognized by the customs authorities of the member states of the Customs Union and have equal legal effect on the customs territory of the Customs Union.

II. SPECIAL PART

Section 4. CUSTOMS OPERATIONS, PRECEDING THE PRESENTATION OF CUSTOMS DECLARATION

Chapter 22

General provisions on transporting of goods through the customs border

Article 150. Transportation of goods through the customs border

1. All persons have rights on equal basis to transport goods through the customs border in compliance with the provisions established by the customs legislation of the Customs Union and by the legislation of the member states of the Customs Union.
2. Goods are transported through the customs border in accordance with the procedure established by the customs legislation of the Customs Union and by the legislation of the member states of the Customs Union. (...)
3. Goods transported through the customs border are subjected to customs control in accordance with the procedure laid down in the customs legislation of the Customs Union and in the legislation of the member states of the Customs Union.

When performing the customs control the customs authorities and their employees do not have the right to establish requirements and restrictions not provided for by the customs legislation of the Customs Union and by the legislation of the member states of the Customs Union.

4. In case of import into the customs territory of the Customs Union and export from this territory of the goods necessary for the rectification of the consequences of natural disasters, force majeure situations of natural and industrial character, of products of military destination necessary for the performance of actions for maintaining peace or holding exercises, as well as of perishable products, live animals, radioactive materials, explosives, international postal items, express cargo, humanitarian and technical assistance, communications and documents for mass media and other similar goods, the customs operations preceding the presentation of a customs declaration are performed in priority manner.

Article 151. Places of transportation of goods through the customs border

The places of transportation of goods through the customs border are the offices of crossing the state (customs) border of the member states of the Customs Union or other places, defined by the legislation of the member states of the Customs Union.

Article. 152 Observation of the prohibitions and restrictions while transporting the goods through customs border

1. Transportation of the goods through the customs border is performed in compliance with the prohibitions and restrictions if it not otherwise defined by the present Code, by the international agreement of the member state of the Customs Union, by decisions of the Commission of the Customs Union and by other regulations issued in accordance with international agreements of the member states of the Customs Union, by which such prohibitions and restrictions are established.

Chapter 23

Introduction of goods into the Customs territory of the Customs Union

Article 156. Place and Time of introduction of Goods into the Customs Territory of the Customs Union

1. The introduction of goods into the customs territory of the Customs Union is performed in the places of transportation of goods through the customs border (hereunder – the places of introduction) and during the working hours of the customs offices in these places.

Certain categories of goods may be introduced into the customs territory of the Customs Union only in the places of introduction specified by the legislation of the member states of the Customs Union.

Goods may arrive in the customs territory of the Customs Union in places other than those specified for the introduction of goods in cases and according to the procedure determined by the national legislation of the member states of the Customs Union. (...)

2. After crossing the customs border the imported goods shall be delivered by the carrier to the place of introduction or to any other place specified in paragraph 1 of the present Article, and produced to the customs authorities. It is forbidden to change the state of goods or alter their packaging, as well to modify, remove, destroy or damage the applied seals, stamps and any other instruments/tools of identification.

3. Customs authorities are obliged to provide information on the places of introduction, established restrictions and working hours of the customs offices including by means of information technologies.

4. The provisions of the present Chapter shall not apply to goods carried by sea or river vessels or aircrafts crossing the customs territory of the Customs Union without stopping at a port or airport located in the customs territory of the Customs Union, or to the goods transported via pipelines and electricity transmission lines.

Article 157. Measures taken in Case of Accidents, Force Majeure or Other Circumstances

1. If, after crossing the customs border the delivery of goods to the place of introduction is interrupted, and if a vessel or an aircraft is forced to call at a place located in the customs territory of the Customs Union as a result of an accident, a force majeure or any other circumstances preventing the delivery of goods or preventing the vessel or aircraft from calling or landing at the

designated place, the carrier shall take all necessary actions to ensure the safety of goods and to inform immediately the nearest customs office of the mentioned circumstances and the location of goods, and to transport goods or provide their transportation (if the carrier's international transport vehicle is damaged) to the nearest customs office or any other place specified by the customs authority.

2. Expenses incurred by the carrier as a result of compliance with the provisions of the present Article shall not be compensated by the customs authorities.

Article 158. Notification of Arrival of Goods in the Customs Territory of the Customs Union

1. The carrier shall notify the customs authorities of the arrival in the customs territory of the Customs Union by submitting the documents and information stipulated in the Article 159 of the present Code depending on the type of vehicle transporting the goods.

These documents can be presented on behalf of the carrier by an authorized representative or any other persons acting on the instructions of the carrier if the national legislation of the member states of the Customs Union provide for these actions.

2. The carrier, customs representative or any other person concerned have the right to present the advance information on goods to the customs authorities prior to the actual arrival of goods in the customs territory of the Customs Union. In some cases specified by the legislation and (or) by the international agreements of the member states of the Customs Union the carrier is obliged to present the advance information on goods to the customs.

3. The carrier has the right to submit the documents in the electronic form.

4. While submitting the documents made out in a language which is not the official language of the member state of the Customs Union in the territory of which the goods have arrived, the translation of the particulars presented in such documents shall be provided by the carrier.

Article 159. Documents and particulars to be presented to the Customs Authorities depending on the type of vehicle used to transport the goods

1. At the arrival of goods in the customs territory of the Customs Union the carrier shall submit the following documents:

1) In case of international transportation by road vehicle:

Documents: documents identifying the international transport vehicle; shipping (carriage) documents; document accompanying the transportation of international postal items which is determined by the corresponding Acts of the Universal Postal Union; commercial documents available to the carrier identifying the transported goods;

Particulars: concerning the state registration of the international transport vehicle; name and address of the carrier; name of the country of departure and the country of destination of goods; (...)

2) In case of international transportation by vessels:

Documents: general declaration; cargo declaration; ship stores declaration; crew's effect declaration; muster-book; list of passengers; document accompanying the transportation of international postal items which is determined by the corresponding Acts of the Universal

Postal Union; shipping (carriage) documents; commercial documents available to to the carrier identifying the transported goods;

Particulars: concerning the registration of the vessel and its nationality; name and description of a vessel; captain's name; (...).

3) In case of international transport by air:

Documents: standard carrier document provided for by the international treaties with regard to civil aviation (General declaration); document containing information on the goods transported by the aircraft (Cargo manifest); document containing information about the on-board stores; shipping (carriage) documents; commercial documents available to the carrier identifying the transported goods; document containing information about the passengers travelling onboard and their luggage (Passenger boarding list); document accompanying the transportation of international postal items which is determined by the corresponding Acts of the Universal Postal Union;

Particulars: the marks pointing at the nationality of aircraft and its registration marks; flight number, the air-route, place of departure, place of destination; (...).

4) In case of international transportation by railway:

Documents: shipping (carriage) documents; transfer slip for the railway rolling stock; document containing information about the stores; document accompanying the transportation of international postal items which is determined by the corresponding Acts of the Universal Postal Union; commercial documents available to the carrier identifying the transported goods;

Particulars: name of goods and the address of the consignor; name and address of the consignee; (...).

2. Regardless of the type of transport used for transportation of goods, when the customs authority is notified of the arrival of goods in the customs territory of the Customs Union, the documents confirming the observance of prohibitions and restrictions shall be presented to the customs except for those concerning the compliance with non-tariff regulation measures established by paragraph 1 of Article 152 of the present Code.

Article 160. Customs Operations Performed in Places of Introduction

1. The unloading and transshipment of goods as well as the replacement of the vehicle which has delivered the goods in the customs territory of the Customs Union by another vehicle can be carried out in the places of introduction.

2. The unloading and transshipment (reloading) of goods and the replacement of the vehicle that has delivered the goods to the customs territory of the Customs Union by another vehicle are performed during the working hours of the customs authority and in places specifically designated for such purposes with the permission of the customs authority issued at the request of the interested party.

3. Customs operations connected with the temporary storage of goods, the customs declaration of goods and their release according to the declared customs procedure are permitted in places of introduction.

4. The carrier or another interested person is obliged to fulfil the customs formalities connected with the placement of goods under the procedure of temporary storage or customs declaration within 3 hours after presenting the goods to the customs office at the place of introduction unless the other period is determined by the customs legislation of the Customs Union and the legislation of the member states regarding the goods transported by train or aircraft.

5. The transshipment of goods from the place of introduction to the place designated by customs authorities is carried out in accordance with the customs procedure of customs transit unless such goods were placed under a customs procedure in the place of introduction or other customs operations provided for by the customs legislation of the Customs Union were accomplished with regards to them.

Article 161. Beginning and termination of the obligation to pay import taxes, duties and term of their payment upon the arrival of goods in the customs territory

1. When the goods arrive in the customs territory of the Customs Union, the carrier is obliged to pay import duties and taxes at the moment when the goods cross the customs border.

2. The carrier's obligation to pay the import customs duties and taxes on arrival of goods in the customs territory of the Customs Union is terminated:

- 1) on arrival of goods in the place of introduction and after their placement under temporary storage or under another customs procedure at the place introduction, and also on departure of goods from the customs territory of the Customs Union given that after their arrival in the customs territory of the Customs Union these goods have not left the place of the transportation of goods across the customs border;
- 2) In cases stipulated by Article 80, paragraph 2 of the present Code;

3. On arrival of goods in the customs territory of the Customs Union the import customs duties and taxes shall be paid within the following terms:

- 1) In case of the non-delivery of goods to the place of introduction – on the day when these goods crossed the customs border; if such a day is not established, then the import customs duties and taxes shall be paid on the day when the fact non-delivery of goods to the place of introduction is detected;
- 2) In case of the loss of goods at the place of introduction except for their destruction (irrecoverable loss) by an accident, force majeure or natural decrease under the normal transportation and storage conditions, - on the day when these goods crossed the customs border; if such a day is not established, then the import customs duties and taxes shall be paid on the day when the fact of the goods' loss is detected;
- 3) In case of the exportation of goods from the place of introduction to the other part of the customs territory of the Customs Union without their placement under the temporary storage or under another customs procedure in the place of introduction - on the day when these goods crossed the customs border; if such a day is not established, then the import customs duties and taxes shall be paid on the day when the fact of the goods' exportation is detected;

4. The import customs duties and taxes are to be paid in the amount corresponding to the sums of the import customs duties and taxes which would have been paid if the goods were placed under a procedure of release for home use. These sums are calculated on the basis of customs duties and taxes rates, the customs value of goods, their natural physical characteristics (quantity, weight, volume etc) and the currency exchange rate determined by the legislation of the member states of the Customs Union to which these duties and taxes should be paid and valid on the day when goods crossed the customs border; if such a day is not established, then on the day when the fact of non-delivery of the goods to the place of introduction, their loss at the place of introduction or their exportation from the place of introduction to the customs territory of the Customs Union without their placement under temporary storage or under another customs procedure at the place of introduction was discovered.

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. Goods depart from customs territory of the Customs Union in places of goods transportation through customs border (hereunder – places of departure) and in working hours of customs authorities in these places.

Certain categories of goods can leave the customs territory of the Customs Union only at the places of departure, determined by the legislation of member states of Customs Union.

The goods can leave the customs territory of the Customs Union in places other than places of departure in cases and under the procedure specified by the legislation of the member states of the Customs Union.

The list of the places of departure is forwarded by the customs authorities to the Commission of the Customs Union for the publication including publication with the use of informational technologies.

2. Customs authorities are obliged to present information concerning the places of departure, the established restrictions and working hours of customs authorities using also information technologies.

3. The provisions of this chapter shall not apply to the goods transported by vessels or aircrafts, crossing the customs territory of the Customs Union without calling at a port or an airport, located in the customs territory of the Customs Union, as well as to the goods transported by the pipeline and power lines/electricity transmission lines.

Article 163. Customs operations performed in the places of departure

1. In order to transport the goods from the customs territory of the Customs Union the carrier is obliged to present to the customs authorities the customs declaration or another document allowing the export of goods from the customs territory of the Customs Union, and also the documents provided for by Article 159 of the present Code depending on the type of transport unit used for the transportation of goods unless the present Code otherwise require.

Regardless of the type of transport unit used for the transportation of goods, the documents confirming the observance of the prohibitions and restrictions are presented to the customs authorities, according to paragraph 1 of Article 152, in order to provide the departure of goods from the customs territory of the Customs Union.

Customs declaration or any other document allowing exportation of the goods from the customs territory of the Customs Union is not presented for the departure of goods from the customs territory of the Customs Union if after arrival in the customs territory of the Customs Union these goods didn't leave the place of their transfer through the customs border.

2. The carrier has the right to present the documents electronically.

3. On behalf of the carrier the documents can be presented by the authorized representative or other persons acting under the instructions of the carrier if it is provided for by the legislation of the member states of the Customs Union.

4. Departure of goods from the customs territory of the Customs Union is permitted by the customs authorities.

The permission of the customs authorities to import the goods from the customs territory of the Customs Union shall be provided by placing the respective marks of the customs authorities on the customs declaration or any other document allowing the departure of goods from the customs territory of the Customs Union

Article 164. Requirements for goods to depart from the customs territory of the Customs Union

1. Goods should be exported from the customs territory of the Customs Union in the same quantity and state as at the moment of being placed under a specific customs procedure or brought into the territory of the Customs Union if these goods didn't leave the place of their transfer through the customs border except for the cases provided for by the second part of the present paragraph.

The changes in quantity and (or) state of goods mentioned in the first part of this paragraph are permitted if resulting from natural depreciation or shortages or change in natural characteristics of goods under the conditions customs territory of the Customs Union except for changes of the quantity and condition of the goods due to normal wear and tear or loss or as a result of changes of the natural properties of the goods under normal conditions of shipment, transportation and storage, as well as from the change in quantity of goods due to the presence of undrainable residues in a vehicle.

2. Persons are not responsible for inobservance of the provisions of the present Article in cases when the loss or change in state of the goods occurred due to an accident or force majeure, or resulting from the modification of particulars concerning the goods due to inaccuracy in measurements methods in cases provided for by the technical regulations and standards applicable in the member states of the Customs Union.

3. The goods of the Customs Union can be transported from customs territory of the Customs Union in smaller quantity than declared at the time of placement of goods under a certain customs procedure not withstand the reasons of such a reduction of quantity.

Article 165. Measures taken in case of an accident, force majeure or other circumstances

1. If delivery of the goods from a place of departure to a place of actual crossing the customs border is interrupted by an accident, force majeure or other circumstances preventing the goods from being delivered the carrier is obliged to take all necessary action to ensure the safety of the goods and to inform immediately the nearest customs office of the mentioned circumstances and location of the goods, and to transport goods or provide their transportation (carrier's international transport vehicle is damaged) to the nearest Customs office or other place specified by customs authority.

2. Expenses incurred by the carrier as a result of compliance with the provisions of the present Article shall not be compensated by the customs authorities.

Article 166. Beginning and termination of the obligation to pay import taxes, duties and terms of their payment upon the departure of foreign goods from the customs territory of the Customs Union

1. On departure of foreign goods from the customs territory of the Customs Union the carrier is obliged to pay import duties and taxes at the moment when customs authorities issue the permission for the goods to leave the customs territory of the Customs Union

2. The carrier's obligation to pay import customs duties and taxes on departure of foreign goods from the customs territory of the Customs Union is terminated:

- 1) when the goods have actually crossed the customs border;
- 2) in cases stipulated by Article 80, paragraph 2 of the present Code.

3. On departure of the foreign goods from the customs territory of the Customs Union in cases when before crossing the customs border these goods are lost except for their destruction (irrecoverable loss) by accident or force majeure, or as a result of a shortages due to the nature of goods under the normal conditions of transportation and storage, the term of payment of import customs duties and taxes is the day of loss of the goods and if such a day is not established - the day when the permission for departure of the goods from the customs territory of the Customs Union is issued by the customs authorities.

4. Import customs duties and taxes are to be paid in the amount corresponding to the sums of import customs duties and taxes that would have been paid if the goods were placed under the customs procedure of release for home use, calculated on the basis of the rates of customs duties, taxes, customs value of goods, their natural physical characteristics (quantity, weight, volume etc) and the currency exchange rate determined by the legislation of the member states of the Customs Union to which these duties and taxes should be paid and valid on the day when such goods were lost, and if such a day is not established - on the day when the permission for the departure of goods from the customs territory was issued by the customs authority.

Chapter 27 **Declaring goods to Customs**

Article 179. General provisions on customs declaring goods to Customs

1. The goods are to be declared when placed under a customs procedure or in other cases specified by the present Code.

2. Customs declaring of the goods is performed by the declarant or by a customs representative acting on behalf and under the instructions of the declarant.

3. Customs declaring is made in written and (or) electronic forms with the use of the customs declaration.

Article 180. Customs declaration

1. When declaring goods to the Customs depending on the customs procedures declared and the persons performing the transportation of the goods, following kinds of customs declarations are applied:

- goods declaration;
- transit declaration;
- customs passenger declaration;
- vehicle declaration.

Forms and procedure for completing a customs declaration, are established by the decision of the Commission of the Customs Union.

2. The list of peculiarities to be specified in the customs declaration shall be limited to that necessary to calculate and collect customs duties, to compile the customs statistics data and to apply the customs legislation of the Customs Union and other legislation of the member states of the Customs Union.

3. The peculiarities to be specified in the customs goods declaration and transit declaration depending on the customs procedure chosen, the type of goods, the persons transporting the goods, the transportation vehicle, could be limited either by the decision of the Commission of the Customs Union or by the legislation of the member states of the Customs Union if the decision of the Commission of the Customs Union provides for such an opportunity.

The peculiarities to be specified in the customs passengers declaration and vehicle declaration are established by the decision of the Commission of the Customs Union.

4. In cases and according to the procedure specified by the present Code or by the decision of the Commission of the Customs Union transport (shipping), commercial and (or) other documents containing data necessary to release the goods according to a customs procedure, could be used as a customs declaration.

5. The customs declaration can be submitted in the form of electronic document according to the present Code.

The procedure of presentation and use of the electronic customs declaration is specified by the decision of the Commission of the Customs Union.

5. The presentation of the customs declaration to the customs authorities should be accompanied by the presentation of its electronic copy unless the decision of the Commission of the Customs Union otherwise require.

The structure and format of electronic copies of the customs declaration, as well as the procedure of its presentation and use, are determined by the present Code, the decision of the Commission of the Customs Union or by the legislation of the member states of the Customs Union if the decision of the Commission of the Customs Union provides for such an opportunity.
(...)

Article 182 Transit declaration

1. When the goods are placed under customs transit procedure, the transit declaration is presented to the customs office of departure. (...)

Article 183. Presentation of documents during customs declaring of goods

1. The presentation of the customs declaration to the customs authorities should be accompanied by presentation of documents based on which the customs declaration was filled if the present Code does not stipulate otherwise.

Such documents include:

- 1) documents confirming the authorities of person submitting the customs declaration;
- 2) documents confirming the accomplishment of a foreign trade transaction and in the absence of the foreign trade transaction other documents confirming the right of possession, use and (or) disposal of the goods, and other commercial documents available to the declarant;

- 3) transport (shipping) documents;
- 4) documents confirming the observance of the prohibitions and restrictions;
- 5) documents confirming the observance of the restrictions connected with the application of specific security, antidumping and countervailing measures;
- 6) documents proving the country of origin of goods in cases provided for by the present Code;
- 7) documents confirming the declared classification code of the goods under the Commodity nomenclature for the foreign trade activities;
- 8) documents confirming the payment and (or) the guarantee of payment of customs duties and charges;
- 9) documents confirming the right to apply the customs preferences concerning duties and taxes payment, the full or partial exemption from customs duties and taxes in accordance with the customs procedures established by the present Code, or to the limitation of base (tax base) for the calculation of customs duties and taxes;
- 10) documents confirming the change of the period for payment of customs duties and taxes;
- 11) documents confirming the declared customs value of goods and the chosen method of determining the customs value of goods;
- 12) document confirming the compliance with the requirements of foreign exchange control in accordance with the currency legislation of member states of the Customs Union;
- 13) document concerning the registration and the nationality of the international transport vehicle in case of transportation of goods by road vehicles under the customs procedure of customs transit.

If the documents specified in the present paragraph do not contain information submitted in the customs declaration, other documents on basis of which the customs declaration was filled in shall be presented.

While submitting the goods declaration for the placement of goods under the customs procedure of export of goods not subjected to import customs duties payment the other documents except for those mentioned in items 1), 2), 5), 8), 9) and 13) and also in item 3) of the present paragraph should not be required if the mentioned documents are presented.

2. The list of the documents presented under the customs declaring of goods can be limited depending on the form of customs declaring (written, electronic), type of customs declaration and the customs procedure, categories of the goods and persons in accordance with the customs legislation of the Customs Union or the legislation of the member states of the Customs Union.

3. In case when certain documents, on the basis of which the customs declaration was completed, cannot be presented while submitting the customs declaration the customs authorities should allow to present such documents before the release of goods on the basis of well-grounded application of the declarant and in cases provided for by the legislation of the member states – after the release of goods.

4. Under the customs declaring of goods originals of documents or their copies are presented. If the copies of documents are presented the customs authorities have the right to check the conformity of copies of documents with their originals in cases established by the national legislation of the member states of the Customs Union.

If documents used under the customs declaring of goods were presented to the customs authorities earlier, it is enough to present the copies of such documents or the information on having presented such documents to the customs authorities earlier.

5. According to the present Code, documents can be presented in the electronic form under the customs declaring of goods.

The procedure of presentation and application of electronic documents is established by the customs legislation of the Customs Union.

6. The submission of the electronic form of the customs declaration to the customs authority may not be accompanied by the documents, on the basis of which the customs declaration was completed, including those provided for by Articles 240, 253, 265, 294, 299 and 308 of the present Code if such documents have been earlier presented to the customs authorities or they can be presented later according to the legislation of the member state of the Customs Union.

7. Under the customs declaring of goods the customs authorities can accept and use the documents and information made out both in state languages of the member states of the Customs Union and in foreign languages.

The customs authority has the right to require a translation of the information contained in documents made out in the language that is not the state language of the member state of the Customs Union, to the customs authorities of which those documents were presented.

Article 184. Additional documents to be presented under the customs declaring in accordance with the requirements of the customs procedures

Under the customs declaring of goods and in accordance with the conditions of the declared customs procedures the documents established by Articles 191, 205, 216, 243, 248, 258 of the present Codes are presented in addition to the documents specified by Article 134 of the present Code.

Article 185. The time limit for submitting a customs declaration

1. Customs declaration for goods imported into the customs territory of the Customs Union is submitted before the expiration of the time limit set for the temporary storage of goods unless the present Code otherwise requires.

2. Customs declaration for goods exported from the customs territory of the Customs Union is submitted before their departure from the customs territory of the Customs Union unless the present Code otherwise requires.

3. The goods being instruments/tools of execution or the objects of the administrative offences or crimes, in respect of which the decision of their return was taken and which are subjected to customs declaring procedure in accordance with the present Code, are to be declared within 30 (thirty) days from the date of entry into legal force of:

- the Court decision on relieving a person of criminal (administrative) liability;
- the decisions of customs authority (official of the customs office) on relieving a person of administrative liability;

- the decision of the Court or the customs authority (official of the customs office) on the termination of proceedings in criminal (administrative) case;
- the decision of the Court or the customs authority (official of the customs office) on bringing a person to criminal or administrative liability .

(...)

Article 186. Declarant

Declarant could be:

1) the person of a member state of the Customs Union:

- 1) accomplishing a foreign trade transaction on behalf of (under the instructions of) which the transaction is accomplished;
- 2) having the right of possession, use and (or) disposal of goods - in absence of foreign trade transactions;

2) Foreign persons:

- 1) the physical person transporting goods for the private use;
- 2) the person using the customs privileges in accordance with Chapter 45 of the present Code;

3) organization having a representative office established in the territory of the member state of the Customs Union in accordance with the legal terms, while declaring the customs procedures of temporary importation, re-export, as well as the customs procedure of release for home use for the goods imported for personal needs of such a representative office only;

4) a person entitled to dispose of goods not in the context of a transaction, in which one of the parties is represented by the person from the member state of the Customs Union;

3) persons stated in items 1) and 2) above in case of declaring the customs procedure of customs transit including:

- carriers including customs carrier;

- forwarding/shipping agent, if represented by a person of a member state of the Customs Union.

Article 187. Rights of the declarant

1. Under the customs declaring of the goods and accomplishing other customs formalities necessary for the placing the goods under a customs procedure the declarant shall have the right to:

- 1) inspect, measure and carry out cargo operations with the goods under customs control;
- 2) take samples and specimens of goods under customs control, with the permission of the customs authorities under the conditions specified in paragraph 2 of this Article;
- 3) be present at the examination and inspection of goods by the customs officials and during the samples and specimens taking;
- 4) get acquainted with the results of studies of samples and specimens of the goods available to the customs;
- 5) present documents and information electronically according to the present Code;

- 6) appeal against the decisions of the customs authorities, actions (omissions) of the customs authorities or their officials;
- 7) invite experts for the purpose of clarifying the peculiarities concerning the goods declared;
- 8) use other powers and rights stipulated by the present Code.

Article 188. Obligations of the declarant

While declaring goods to the customs and accomplishing other customs operations necessary for the goods to be placed under the customs procedure the declarant is obliged:

- 1) to accomplish customs declaring of goods;
- 2) to present to the customs authorities documents on the basis of which the customs declaration was made out if the customs legislation of the Customs Union does not otherwise require;
- 3) to present declared goods on the request of the customs authorities;
- 4) to pay customs fees or charges or to guarantee their payment in accordance with the present Code;
- 5) to observe the requirements and conditions of use of the goods under a corresponding customs procedure;
- 6) to fulfill other requirements established by the present Code.

Article 189. Responsibility of the declarant

Declarant shall be responsible, in accordance with the legislation of the member states of the Customs Union, for non-fulfillment of the obligations established by Article 188 of the present Code as well as for declaring false information in a customs declaration including the cases when the customs authorities take the decision on the release of goods with the application of the risk management system.

Article 190. Presentation and registration of the customs declaration

1. The customs declaration is submitted by the customs declarant or the authorized representative to the customs authority, competent to register customs declarations according to the legislation of the member states of the Customs Union.
2. Date and time of submission of the customs declaration, its electronic copy and necessary documents are fixed by customs also by means of information technologies.
3. The customs authority registers or refuses to register the customs declaration in period not exceeding two hours from the moment of the submission of the customs declaration according to the procedure established by the decision of the Commission of the Customs Union.
4. The customs authority refuses to register the customs declaration when:
 - 1) the customs declaration is submitted to the customs authority not competent in registration of the customs declarations;
 - 2) the customs declaration is submitted not by the authorized person;
 - 3) the information deemed necessary according to Articles 180 – 182 of the present Code is not specified in the customs declaration;

4) the customs declaration is not signed or certified properly or is not completed according to the established form;

5) actions, which according to the present Code should have been carried out before or simultaneously with the submission of the customs declaration, are accomplished with respect to the declared goods;

5 The refusal to register the customs declaration is made out by a customs official in writing indicating the reasons of such a refusal.

In case of refusal to register the customs declaration, customs declaration and the submitted documents are given back to the declarant or to an authorized representative.

6. If the customs declaration is not registered by the customs authority, such declaration is regarded as not submitted for the customs purposes.

7. From the moment of registration, the customs declaration becomes the document indicating the facts, that have legal effect.

8. The provisions of paragraphs 2 and 3 of the present Article shall not apply to the customs declaration of goods placed under customs procedure of customs transit.

Article 191 Modification and completion of the information stated in the customs declaration

1. If it is permitted by the customs authority and on the basis of the written request of the declarant the information presented in the customs declaration may be amended or completed before the release of goods under the following conditions:

- if the changes made and the information added do not affect the decision on the release of goods, the observance of prohibitions and restrictions and do not involve the necessity of changing the particulars affecting the determination of the amount of customs duties and charges except for the cases of the revision of the customs value of goods;
- if at the moment of receiving the declarant's request the customs authority has not informed the declarant of time and place of customs inspection of goods and has not taken the decision to accomplish other forms of customs control with regards to the goods.

Amendment and completion of the information stated in the registered customs declaration should not lead to a declaration of information on goods other than those specified in the registered customs declaration

2. The cases and the procedure of making changes and completing the customs declaration after the release of goods are specified by the decision of the Commission of the Customs Union.

3. Customs authorities are not entitled on their own initiative, under the instructions or request of a person to fill in the customs declaration, to change or amend the information specified in the customs declaration, except for the information, the introduction of which is within the competence of the customs authorities, the amendment of customs value of goods and (or) making changes in other particulars affecting the calculation of the sums of customs payments and the observance of the prohibitions and restrictions. Such amendment and changes are made in accordance with the provisions of the customs legislation of the Customs Union.

Article 192 Withdrawal of customs declaration

1. On the written request of the declarant the registered customs declaration of the foreign goods can be withdrawn before the customs authority takes the decision to release the goods.

At the withdrawal of a customs declaration, a new customs declaration must be completed within the period of temporary storage of goods.

If the customs declaration was not presented within the period specified in part two of the present paragraph the goods would be arrested according to Chapter 21 of the present Code.

2. On the written request of the declarant the customs declaration of goods of the Customs Union may be withdrawn before the actual departure of goods from the customs territory of the Customs Union as well as after the decision to release the goods was taken.

In order to withdraw the declaration of goods of the Customs Union the person should indicate the location of goods in the request for withdrawal.

3. The withdrawal of the customs declaration is permitted with the written permission of the customs authority if before the reception of the request of the declarant the customs authority has not informed the declarant of time and place of customs inspection of goods stated in the customs declaration and (or) has not discovered the offences of the customs legislation of the Customs Union entailing administrative or criminal liability.

(...)

Article 193. Preliminary customs declaration of goods

1. The customs declaration can be submitted with regards to the foreign goods before their import in the customs territory of the Customs Union.

2. If the transport (shipping) or commercial documents accompanying the goods have to be used for the customs purposes at the preliminary customs declaration of goods the customs authority accepts the copies of these documents or the information from these documents in the electronic form certified by the declarant and after the production of goods to the customs authority compares the information contained in copies of the mentioned documents with the information contained in the originals.

3. At the preliminary customs declaration the customs declaration may not include the information, which by its nature cannot be known by the declarant before the import of goods in the customs territory of the Customs Union and (or) their production to the customs authority.

Such information should be included in the customs declaration in accordance with the procedure specified by the decision of the Commission of the Customs Union before the decision to release the goods is taken.

4. In case of changing the value, quantity or weight different from those previously stated in copies of transport (shipping) or commercial documents the documents confirming changes in value, quantity or weight shall be presented.

5. If, after the importation of goods in the customs territory of the Customs Union declarant discovers discrepancy of the value, quantity or weight with those previously stated, the declarant may withdraw the customs declaration in order specified by Article 192 of the present Code.

6. If the goods are not produced to the customs authority, which has registered the customs declaration, or to the other customs authority specified by the customs legislation of the member state within thirty calendar days from the day following the day of its registration or if the prohibitions and restrictions were introduced since then the customs authority shall refuse to release such goods.

Article 194. Particularities of the customs declaring of goods

Depending on the categories of goods and persons transporting them, in accordance with the legislation of the Customs Union and (or) the legislation of the member states of the Customs Union, particular procedure of customs declaration of goods can be established including the following cases:

- 1) if the declarant does not have the precise information needed for the customs declaring procedure;
- 2) in case of regular transportation of goods across the customs border by the same person during a certain period of time;
- 3) while transporting goods by pipeline transport and by power lines;
- 4) while transporting unassembled or disassembled goods including goods in incomplete or unfinished state during a determined period of time;

Section 6. CUSTOMS PROCEDURES

Chapter 29

General provisions pertaining to customs procedures

Article 202. Types of customs procedures

1. The following customs procedures have been established for goods with a view to ensuring customs regulation:

- 1) release for home use;
- 2) export;
- 3) customs transit;
- 4) customs warehouse;
- 5) processing on customs territory (inward processing);
- 6) outward processing;
- 7) processing for home use;
- 8) temporary importation (access);
- 9) temporary exportation;
- 10) re-import;
- 11) re-export;
- 12) duty-free trade;
- 13) destruction;
- 14) abandonment to the State;
- 15) customs free zone;
- 16) free warehouse;
- 17) special customs procedure (customs procedure determining the requirements and conditions of use and (or) disposal of several types of goods in the Customs territory or outside the customs border).

2. Customs procedures mentioned in items 15 and 16 of the first paragraph of the present Article are determined by the international agreements of the member states of the Customs Union.

3. The special customs procedure is determined by the national legislation of the member state of the Customs Union in accordance with the condition and relating to the types of goods specified in the decision of the Commission of the Customs Union.

Article 203. Choice and modification of a customs procedure

1. Upon the choice of the person the goods transported through the customs border are placed under a particular customs procedure in accordance with the procedure and on the basis of the conditions provided for by the present Code and by the legislation of member states of the Customs Union.

2. The person has the right to modify the chosen customs procedure for another one in accordance with the present Code.

Article 204. Placement of the goods under a customs procedure

The date of placement of goods under a customs procedure shall be the date when the goods were released by customs authorities according to the procedure described in the present Code.

Article 205. Obligation to confirm compliance with the terms and conditions of placing the goods under a customs procedure

The declarant shall be responsible for confirming the compliance with the terms and conditions pursuant to subjecting goods to a customs procedure.

Article 207. Responsibility for non-observance of conditions and requirements of customs procedure

The declarant shall be responsible for non-observance of conditions and requirements of customs procedure in accordance with the national legislation of member states of the Customs Union.

Article 208. Consequences of forfeiture (seizure) of goods subjected to customs procedure

1. In case of forfeiture of goods placed under a customs procedure or seizure of such goods according to the national legislations of the member states of the Customs Union the application of the customs procedure to these goods is suspended.

If a decision to cancel the forfeiture or the seizure of the goods is adopted the application of the customs procedure is recommenced.

When the customs procedure is recommenced the interests, calculation and payment of which is regulated by the provisions of the present section and which could have been assessed during the period of suspension of the customs procedure, are neither calculated nor paid.

2. In case of the confiscation or abandonment of goods to the State according to the Court decision the procedure under which these goods have been placed earlier is ceased, and the

confiscated or abandoned to the State foreign goods acquire the status of goods of the Customs Union.

3. If the entailment of the administrative (criminal) responsibility of a person in compliance with the national legislations of the member states of the Customs Union is a consequence of non-observance of the customs procedure by the person and the mentioned non-observance of the customs procedure leads to the impossibility of further application of this customs procedure, then the application of the customs procedure should be terminated within the period of 15 calendar day following the day of entry into force of the respective decision to bring the person to account.

Chapter 31 Customs procedure of export

Article 212. Content of the customs procedure of export.

1. Export is a customs procedure in accordance with which the goods of the Customs Union leave the customs territory of the Customs Union and are intended to remain permanently beyond its frontiers.

2. The goods previously placed under the customs procedures of temporary export, outward processing are allowed to be placed under the customs procedure of export without their actual presentation to the customs.

Article 213. Conditions of placement of goods under the customs procedure of export.

1. Goods are placed under the customs procedure of export upon fulfillment of the following conditions:

- 1) the payment of the export customs duties if there are no benefits for the payment of such duties;
- 2) the observance of prohibitions and restrictions;
- 3) the presentation of the certificate of origin with respect to the goods included in the consolidated list of goods composed by the Commission of the Customs Union and regulating the application of the export customs duties to the third countries.

2. Goods placed under the customs procedure of export and actually exported from the customs territory of the Customs Union forfeit their status of goods of the Customs Union.

Article 214. Beginning and termination of responsibility of payment of the export customs duties and the deadline for their payment regarding the goods placed under the customs procedure of export.

1. The responsibility to pay the export customs duties regarding the goods placed under the customs procedure of export is borne by the declarant from the moment of registration of the customs declaration by the customs body.

2. The responsibility to pay the export customs duties regarding the goods placed under the customs procedure of export by the declarant is terminated in the situations described in paragraph 2 of Article 39 of the present Code.

3. The export customs duties should be paid before the release of goods in accordance with the customs procedure of export if the other deadline is not established by the present Code.

Chapter 32

Customs procedure of customs transit

Article 215. General provisions on customs transit

1. Customs transit – customs procedure in accordance with which goods are transported under customs control on the territory of the Customs Union, as well as through the territory of the foreign country, from the customs office of departure to the customs office of destination without payment of customs taxes, duties with the application of the prohibitions and restrictions except for the non-tariff and technical regulation measures.

2. The customs transit is applied to transportation of:

1) foreign goods from the customs office at the place of arrival to the customs office at the place of departure;

2) foreign goods from the customs office at the place of arrival to an internal customs office;

3) foreign goods as well as goods of the Customs Union in accordance with the p.5 of the present Article, from an internal customs office to the customs office at the place of departure;

4) foreign goods from one internal customs office to another internal customs office;

5) goods of the Customs Union from the customs office of departure to the customs office of arrival through the territory of a country which is not a member of the Customs Union.

3. The customs transit is not applied to the goods transported by air transport if the air vessel in an international flight performs an intermediate landing or a landing by necessity (technical landing) without a partial discharging (unloading) of goods.

Customs transit in regard of the goods transported as international postal items, by pipelines and by telecommunication means is performed taking into account the specific circumstances established by the present Code.

The particularities of the customs transit of the goods transported by means of railway transport on the territory of the Customs Union are defined by the international agreement of the Members of Customs Union.

4. The goods placed under the procedure of customs transit are declared to the customs by the persons, stated in the paragraphs 1 and 3 of the Article 186 of the present Code.

5. The goods, placed under the customs procedure of export are transported within the customs territory of the Customs Union without being placed under the procedure of customs transit if not provided otherwise by the present Code or by the decision of the Commission of Customs Union.

6. For the purposes of the present chapter the term ‘international transport vehicles’ also means the vehicles, which transport the goods within the territory of Customs Union without leaving it.

Article 216. Conditions of placement of goods under the customs procedure of customs transit

The placement of goods under the customs procedure of customs transit is allowed if the following conditions are fulfilled:

1) the import of goods into the customs territory of the Customs Union is not prohibited;

- 2) the documents confirming the observation of the restrictions on movement of goods through the customs border of the Customs Union are presented;
- 3) the customs control and other forms of state control have been performed regarding the imported goods if the goods are subject to such control at the place of arrival;
- 4) the transit declaration has been presented;
- 5) the measures ensuring the customs transit in accordance with the Article 217 of the present Code are fulfilled;
- 6) the identification of goods in accordance with the Article 109 of the present Code is ensured;
- 7) the international transport vehicle is equipped in a due manner if the goods are transported under the customs seals.

Article 217. Measures ensuring the compliance with the customs transit procedure

1. Measures ensuring the compliance with the customs transit procedure include:
 - guarantee of payment of customs duties and taxes regarding foreign goods in accordance with the chapter 12 of the present Code;
 - customs escort;
 - designation of the route for the transportation of goods.
2. The customs authorities do not require the guarantee of payment of customs duties and taxes determined in item 1 of the first paragraph of the present Article, in the following cases:
 - 1) if a customs transport operator, an accredited economic operator, act as the declarant;
 - 2) if the goods are transported by railway or air transport;
 - 3) if the goods are transported in accordance with international agreements of member states of the Customs Union.
3. As a measure for ensuring the customs transit, additionally to the ones enumerated in the point 1 of the present Article, may be established or defined itineraries of transport of goods.
4. When using the system of risk management the itineraries may be defined by the customs office of departure on the basis of the information stated in transport documents. A modification of itinerary is allowed upon written authorization of the customs office of departure or of any other customs office, located on route

Article 218. Customs escort

1. Customs escort means the escort of vehicles transporting goods under the customs procedure of customs transit, provided by customs officials or by other organizations in accordance with the legislations of member states of the Customs Union for the purpose of ensuring the compliance with the customs legislation of the Customs Union.
2. The customs authorities have the right to take the decision on the need of customs escort in the cases:
 - 1) defined on the basis of the risk management system;
 - 2) of non-presentation of guarantee of payment of import customs duties and taxes according to Chapter 12 of the present Code or if the provided guarantee is not enough;
 - 3) of repeated non-fulfilment of obligations by the carrier while transporting goods under the customs procedure of customs transit, which was defined by the resolutions on bringing to the administrative liability that have entered into effect if at least one of the abovementioned resolutions has not been executed;

- 4) of non-fulfilment by the carrier of the obligation to pay the customs taxes, duties in accordance with Article 227 of the present Code. (...)

Article 219. Time limit for transit

1. The time limit for the customs transit of goods from the customs office of departure to the customs office of destination is established by the customs office of departure in accordance with the regular period of the transportation of goods, on the basis of the type of transport used and the capacity of the vehicle, the established route, other conditions of the transportation and the requirements of the regime of work and rest of the driver in accordance with international agreements, but considering that the established time limit should not exceed the maximum time limit for the customs transit.
2. The maximum time limit for the customs transit cannot exceed the period calculated on the basis of two thousand kilometres in one month.
3. At the reasonable request of the declarant or the carrier if the carrier acted as a declarant of the customs procedure of customs transit the time limit for customs transit established by the customs authority can be prolonged within the period provided for by the paragraph 2 of the present Article.

Article 220. Place of delivery of goods

1. Under the procedure of customs transit the place of delivery of goods is designated by the customs office of departure on the basis of information of the office of destination stated in the transport (shipment) documents.

In cases established by legislation of the member states of the Customs Union, customs office of departure has the right to set the place of the delivery despite the information indicated in the transport (shipment) documents.

The place of delivery of goods is the customs control zone located in the area of activity of the customs office of destination. In this respect, the goods transported from the place of their arrival to the place of location of the customs office if the present Code does not otherwise require.

The place of delivery of goods transported by railway is the customs control zone at the station of destination (access ways).

2. In case of changing the office of destination under the customs transit in accordance with the legislation of the member states of the Customs Union in the field of transport the carrier has the right to request the customs authorities to change of the place of delivery of goods. In this context, the carrier presents to any customs office located on route the following documents: a declaration of changing the office of destination composed in a free format, the documents confirming the change of the office of destination, as well as the transit declaration and other documents on goods.

The decision to change the place of delivery of good is taken by the customs authority not later than the day following the day of reception of the request and of the documents stated in the first part of the present paragraph. The stated decision is formalized by termination of the customs procedure of customs transit of goods, the place of delivery of which has been modified, and by formalizing a new transit declaration. The goods are placed under the customs procedure of customs transit on the day when the customs authorities have taken the decision to modify the place of delivery of goods.

Article 221. Equipment for the international transport vehicles for the transportation of goods under the customs seals

1. For the transportation of goods under the customs seals the vehicles should be constructed and equipped in compliance with the following requirements:

- 1) the customs seals can be fixed in a simple and secure manner;
- 2) the goods cannot be removed from or inserted into the sealed part of the international transport vehicle without leaving the visible traces of tampering or without breaking the customs seals;
- 3) no concealed spaces where goods can be hidden;
- 4) places capable of holding goods are readily accessible for Customs inspection.

2. The requirements for the international transport vehicle established by paragraph 1 of the present Article are considered as fulfilled if the vehicle satisfies the technical requirements concerning its construction set by the international agreements.

3. The fact that the international transport vehicle satisfies the requirements mentioned in paragraphs 1 and 2 of the present Article can be confirmed in advance by acquiring of the certificate of admission of the international transport vehicle to transport goods under the customs seals.

The certificate of admission of the international transport vehicle to transport goods under the customs seals can be issued:

- individually;
- on the basis of the type of construction (series) of the vehicles.

The certificate of admission of the international transport vehicle to transport goods under the customs seals is issued by the customs authorities upon the demand of the interested person within three working days from the day of the reception of the stated demand. The mentioned certificate remains valid until there are changes in the construction of the international transport vehicle, but the validation period could not be longer than two years.

The certificate of admission of the international transport vehicle to transport goods under the customs seals remains valid when the right of ownership of the vehicle is transferred from one person to another.

The format of the certificate of admission of the international transport vehicle to transport goods under the customs seals and the procedure of its issuing are established by the decision of the Commission of the Customs Union.

5. The customs authorities do not require preliminary admission of the international transport vehicle for the transportation of goods under customs seals except for the following cases:
if the transportation of good is performed by a customs carrier;
the preliminary admission is provided for by the international agreements.

Article 222. Unloading, transshipment and other loading operations with goods, and the substitution of vehicles under the customs transit

1. The unloading, transshipment and other loading operations with goods transported under the customs procedure of customs transit, as well as the substitution of international transport vehicles transporting such goods, are permitted upon the authorization of the customs office of departure or the customs office in the area of activity of which the corresponding loading operation is performed except for the cases stated in the second paragraph of the present paragraph.

If the operations mentioned in the first part of the present Article regarding the goods and international transport vehicles can be carried out without damaging the customs seals or if no customs seal have been yet affixed, the performance of such operations is allowed after notifying the customs authorities in writing and (or) in electronic form of it.

2. The customs authorities may refuse to issue an authorization for the performance of loading operations with goods if their performance can lead to a loss of goods or to an alteration of their

properties, or given the presence of the prohibition to perform such operations in the transport (shipment) documents, documents confirming the observance of the restrictions or any other documents issued by the governing state bodies.

3. Upon the demand of the person the customs authorities allow the performance of loading operations with goods under the customs control outside of the working hours of the customs office.

Article 223. Obligations of the carrier under the customs procedure of customs transit

At the transportation of goods under the customs procedure of customs transit the carrier, regardless of whether he is the declarant of this customs procedure or not, has the obligation:

- 1) to deliver the goods and the corresponding documents within the terms established by the customs office of departure to the place of delivery of the goods, following a particular route if it has been defined;
- 2) to ensure the integrity of goods, customs seals or other means of identification, if they have been applied;
- 3) not to allow unloading, transshipment and other loading operations with goods transported under the customs procedure of customs transit, as well as the substitution of vehicles transporting such goods without the authorization of the customs authorities except for the cases provided for by paragraph 1 of Article 222 of the present Code.

Article 224. Responsibility of the carrier

1. In case of non-delivery of the goods and the corresponding documents to the customs office of destination the carrier is in charge for it in accordance with the legislation of the member state of the Customs Union, the customs office of which has placed the goods under the procedure of customs transit.

2. In case of non-fulfillment of his obligations during the transportation of goods under the procedure of customs transit except for the case indicated in paragraph 1 of the present Article, the carrier is in charge for it in accordance with the legislation of the member state of the Customs Union, in the territory of which the offence took place.

Article 225. Termination of the procedure of customs transit

1. The customs procedure of the customs transit terminates after the delivery of goods to the place of delivery established by the customs office of departure.

2. Before the termination of the customs procedure of customs transit of goods the goods are placed in the customs control zone at the place of delivery of goods.

The placement of goods in the customs control zone is allowed at any time of the day or night.

3. In order to terminate the customs procedure of customs transit the carrier should present the transit declaration, as well as other documents on goods available to him to the customs office of destination:

as far as the goods transported by the road vehicles are concerned - within one hour from the moment of their arrival to the place of delivery of goods, and in case of arrival outside of the

working hours of the customs office – within one hour from the beginning of the working time of this customs office;

as far as the goods transported by vessels, planes and railroad transport are concerned - within a time period established by the technological procedure of the port, airport or railway station applied with respect to the international transportation unless the other period of time is set by the legislation of the member states of the Customs Union.

The carrier is obliged to produce the goods to the customs at the request of the Customs office.

4. The customs office of destination shall register the submission by the carrier of the documents provided for by paragraph 3 of the present Article in compliance with the procedure laid out in the legislation of the member states of the Customs Union within one hour from the moment of their submission.

5. The customs office of destination shall terminate the customs procedure of customs transit as soon as possible, but not later than twenty four hours after the registration of the documents, by making note in the transit declaration or other documents recognized as transit declaration concerning the termination of the customs procedure of customs transit.

The procedure of registration of the customs transit termination by the customs authorities is established by the decision of the Commission of Customs Union
(...)

Article 226. Measures taken in case of accident, force majeure or other circumstances under the customs procedure of customs transit

1. In case of accident, force majeure or other circumstances preventing the transportation of goods under the customs procedure of customs transit the carrier is obliged to take all the necessary measures to ensure the safety of the goods and vehicles, to immediately inform the nearest customs office of these circumstances and of the location of goods and to transport these goods or to ensure their transportation (if his vehicle has been damaged) to the nearest customs office or to another place designated by the customs office. The customs office which has received the information of these circumstances is obliged to inform the customs office of departure and the customs office of destination of the occurred circumstances preventing the transportation of goods under the customs procedure of customs transit.

2. The expenses incurred by the carrier due to the fulfilment of the requirements of the paragraph 1 of the present Article are not repaid by the customs authorities.

Article 227. Beginning and termination of the obligation to pay the customs import duties, taxes and the term of their payment regarding foreign goods being placed (placed) under the customs procedure of customs transit

1. The obligation to pay the customs import duties, taxes regarding foreign goods being placed under the customs procedure of customs transit occurs for the declarant starting from the moment of the registration of transit declaration by the customs authority.

2. The obligation to pay the customs import duties, taxes regarding the foreign goods, being placed (placed) under the customs procedure of customs transit, terminates for the declarant:

- 1) at the termination of the customs procedure of customs transit in accordance with paragraph 6 of Article 225 of the present Code except for the case when the term of payment of the import taxes, duties ensured while the mentioned procedure was in effect;

2) in the cases established by paragraph 2 of Article 80 of the present Code.

3. In case of non-delivery of foreign goods to the place of delivery established by the customs office the customs import taxes, duties are to be paid within the following terms:

- 1) if the non-delivery of foreign goods took place because of the transmission of goods by the carrier to the consignee or to another person without the authorization of the customs authorities – on the day of such a transmission, and if this day has not been established – on the day when the transit declaration was registered by the customs authorities;
- 2) if the non-delivery of foreign goods took place for the reason of the loss of goods except for their destruction (irrecoverable loss) by an accident or force majeure, or as a result of their shortage due to the nature of goods under the normal transport and storage conditions - on the day of such a loss, and if this day has not been established – on the day when the transit declaration was registered by the customs authorities;
- 3) if the non-delivery of foreign goods took place for the other reasons - on the day when the transit declaration was registered by the customs authorities.

4. The customs import taxes, duties are to be paid in the amount corresponding to the sums of customs import taxes, duties, which would be due while placing goods under the customs procedure of release for home use, calculated on the day of registration of the transit declaration by the customs authorities.(...)

Chapter 48

Transportation of international transport vehicles performing international transportation of the goods, passengers and luggage

Article 340. Scope of the application of the present chapter

1. This Chapter regulates the procedure of temporary import of the international transport vehicles (including empty) registered in foreign countries into the customs territory of the Customs Union for the purpose of termination or beginning of the international transit operation in this territory or beyond its borders and the procedure of temporary export of the international transport vehicles (including empty) registered in the member states of the Customs Union from the customs territory of the Customs Union for the purpose of termination or beginning of the international transit operation excluding the means of transport for the personal use. (...)

Article 341. Procedure of transportation of international transport vehicles

1. While crossing the customs border international transport vehicles should call at and stay at places designated for the goods to cross the customs border for the purpose of conducting the customs operations provided for by the present Code.

2. Taking into account the time needed to conduct the customs operations the duration of stay of international transport vehicles must not exceed three hours for air, rail and road transport, and eight hours for vessels except for the cases, when:

- 1) the beginning or termination of the customs operations cannot be carried out for reasons beyond the control of the customs authorities;
- 2) the placement under a customs procedure of goods transported by these international transport vehicles is carried out directly at the places of transportation of goods through the customs border;
- 3) regarding the goods transported by these international transport vehicles customs escort has been provided as a measure of ensuring the customs transit;

- 4) the temporary storage of international transport vehicles is provided at the places of temporary storage located in the territory of the places of transportation of goods through the customs border.
3. The departure of international transport vehicles from the places of transportation of goods through the customs border where they stayed is carried out after the completion of customs formalities performed at the arrival of goods in the customs territory of the Customs Union or at the departure of goods from this territory provided for by the chapters 23 and 24 of the present Code respectively. (...)

Article 366. General transitional provisions

1. The present Code is applied with regards to the relationships regulated by the customs legislation of the Customs Union and occurring from the day of its entry into force.
2. Regarding the relationships regulated by the customs legislation of the Customs Union occurred before the entry into force of the present Code, the present Code is applied to those rights and obligations which will occur from the date of its entry into force taking into account the provisions provided for by Articles 367 – 372 of the present Code.
3. If the international agreements of the member states of the Customs Union have not entered into effect by the time of entry into force of the present Code the member states shall apply their national legislation regulating the corresponding relationship until the entry into force of the mentioned agreements.

Article 367. Transitional provisions regarding the persons performing the actions connected with the customs questions and other persons

1. The customs agents (representatives) in the Republic of Belarus, customs brokers in the Republic of Kazakhstan and customs brokers (representatives) in Russian Federation, customs carriers, owners of temporary warehouses, customs warehouses and stores of duty free trade, which were established before the entry into force of the present Code, are entitled to perform the actions connected with the customs questions within six months from the date of entry into force of the present Code. (...)

Article 368. Transitional provisions regarding the peculiarities of conducting the customs operations

1. Until the entry into force of the international agreement of the member states of the Customs Union allowing the presentation of the goods declaration to any customs office in the territory of the Customs Union:
 - the goods declaration is to be presented to the customs office of the member state of the Customs Union, in accordance with the legislation of which the person being the declarant of goods has been created, registered, or on the territory of which he permanently resides, except for the cases stated in paragraph 2) of the Article 186 of the present Code;
 - the diplomatic missions, consular services, other official representative offices and international organisations of the member states of the Customs Union should present the goods declaration to the customs authorities of the member state of the Customs Union in the territory of which they are located.