

Chapter 18. MAIN CUSTOMS REGIMES

§ 1. RELEASE FOR HOME USE

Article 163. Description of the Customs Regime

Release for home use is a customs regime under which the goods arriving in the customs territory of the Russian Federation are left in this territory without a commitment as to their removal from this territory.

Article 164. The Status of Goods for Customs Purposes that are Placed Under the Customs Regime of Release for Home Use

1. For customs purposes, the goods shall acquire the status of goods in free circulation in the customs territory of the Russian Federation upon payment of customs duties and taxes and compliance with all restrictions established in accordance with the legislation of the Russian Federation on the state regulation of foreign trade.

2. In the event of non-compliance with the above indicated terms, the goods shall be subject to conditional release in accordance with Article 151 of this Code.

§ 2. EXPORT

Article 165. Description of the Customs Regime

Export is a customs regime under which the goods that are in free circulation in the customs territory of the Russian Federation are removed from this territory without a commitment as to their re-import.

Article 166. Terms of Placement of Goods Under the Customs Regime

1. Export of goods shall be effected provided export customs duties are paid in accordance with the procedure provided for by this Code, restrictions established in accordance with the legislation of the Russian Federation on the state regulation of foreign trade are complied with, and other requirements and terms established by this Code, other federal laws and other legal acts of the Russian Federation are met.

2. In connection with goods export, an internal tax payment relief, refund or reimbursement shall be effected in accordance with the legislation of the Russian Federation on taxes and levies.

§ 3. INTERNATIONAL CUSTOMS TRANSIT

Article 167. Description of the Customs Regime

International customs transit is a customs regime under which foreign goods are moved across the customs territory of the Russian Federation under customs control between the point of their arrival in the customs territory of the Russian Federation and the point of their departure from this territory (if it represents a part of their route, which starts and terminates beyond the boundaries of the customs territory of the Russian Federation) without payment of customs duties and taxes, and also without application to the goods of the prohibitions and restrictions of an economic nature established in accordance with the legislation of the Russian Federation on the state regulation of foreign trade.

Article 168. Terms of Placement of Goods Under the Customs Regime

1. Any foreign goods may be placed under the customs regime of international customs transit, with the exception of goods the transit of which is forbidden in

accordance with federal laws, other legal acts of the Russian Federation and international agreements of the Russian Federation.

2. Federal laws, other legal acts of the Russian Federation and international agreements of the Russian Federation may establish additional terms of placement of goods under the customs regime of international customs transit.

Article 169. Application of Rules Provided For by this Code with Respect to Internal Customs Transit to International Customs Transit

1. In instances of international customs transit, the procedure for issuance by the customs authority of authorization for international customs transit, and the scheduling procedure for international customs transit, goods identification, and enforcement measures supporting the customs legislation of the Russian Federation shall be effected according to the rules established by Articles 80–86 of this Code with respect to internal customs transit and applicable to international customs transit.

2. The provisions of sub-points 1 and 2, Article 88, as well Articles 90 and 91 of this Code shall apply to the rights, responsibilities and obligations of a carrier or forwarder in connection with international customs transit.

Article 170. Transshipment of Goods in Transit and Other Operations Involving Goods in Transit

1. Transshipment of goods in transit from the means of transport by which the goods arrived in the customs territory of the Russian Federation onto the means of transport by which the goods will be moved out of this territory shall be allowed by permission of the customs authority, which is in charge of the region where this cargo operation is effected. If it is possible to perform transshipment of goods in transit from one means of transport onto another without any damage to the affixed customs seals and stamps, such transshipment shall be allowed with advance notification of the customs authority.

2. Warehousing (storage, fragmentation and accumulation of consignments and other similar operations) of goods in transit in the customs territory of the Russian Federation shall be allowed subject to the requirements and terms established by this Code.

3. Operations involving goods in transit, which are not provided for by points 1 and 2 of this article, shall be allowed only in instances when their performance is caused by a real threat of destruction, deprivation, irreparable loss or material damage to the goods and/or means of transport.

Article 171. Termination of a Customs Regime

1. The international customs transit shall terminate with the removal of goods in transit from the customs territory of the Russian Federation. The carrier is obligated to present the goods in transit and to produce the transit declaration and other documents for the goods in transit used for international customs

transit purposes to the customs authority of destination (point 1, Article 92.1). The customs authority of destination is obligated to perform the required customs formalities for termination of the international customs transit and issue an authorization for the departure of goods and means of transport (Article 120) on the day of presentation of the goods in transit and filing of the documents. In instances when goods in transit are removed in individual shipments, the international customs transit shall be considered to have been terminated after the departure of the last shipment of goods from the customs territory of the Russian Federation.

2. International customs transit may also be terminated by placement of the goods under a different customs regime subject to the requirements and terms established by this Code.

Article 172. Specific Features of Customs Regime Application

1. In instances when the point of arrival of goods in transit in the customs territory of the Russian Federation and the point of their departure from said territory coincide, the international customs transit may be effected according to a simplified procedure. The freight carrier or the freight forwarder shall submit only the documents and information that are required in connection with the arrival of goods and means of transport (Article 72), while a transit permit shall be issued on the day of presenting the goods and filing the documents and information with the customs authority.

2. If transshipment of goods in transit is effected at the location indicated in point 1 of this article from the means of transport used in connection with goods arrival onto the means of transport used in connection with their departure, the transshipment of goods shall be allowed upon authorization of the customs authority. Such authorization shall be granted to the carrier or forwarder subject to filing of the documents and information provided for by Article 72 of this Code.

The customs authority may refuse to grant an authorization for the performance of cargo operations involving the goods in transit only if their performance may result in a loss of the goods or alteration of their consumer properties.