

Chapter 26. MOVEMENT OF GOODS BY PIPELINE TRANSPORTATION AND POWER TRANSMISSION LINES

Article 309. Scope of Application of This Chapter

The movement of goods across the customs border by pipeline transportation and power transmission lines shall be effected in accordance with the provisions of this chapter, and, in those areas not regulated by this chapter, in accordance with the general procedure established by this Code.

Article 310. Entering and Leaving of Goods Transported by Pipeline

1. Entering into the customs territory of the Russian Federation and leaving said territory of goods, transported by pipeline, shall be allowed upon acceptance of a customs declaration and release of such goods by the customs authority in accordance with the terms of the customs regime declared in the customs declaration.

2. No actual presentation of goods shall be required in connection with the filing of a customs declaration.

3. In instances of entering into the customs territory of the Russian Federation or leaving said territory of goods, transported by pipeline, it shall be allowed to mix the goods, as well as alter the quantity and condition (quality) of the goods as a result of the technological peculiarities of transportation and specific characteristics of the goods, in accordance with the technical regulations and national standards in effect in the Russian Federation.

4. No temporary storage or internal customs transit customs procedures shall be applied with respect to goods which are transported by pipeline.

Article 311. Procedure for Declaring Goods Transported by Pipeline

1. In instances when goods are being transported across the customs border by pipeline, their periodic temporary declaration shall be allowed according to the rules established by Article 138 of this Code, with regard to the specific provisions of this article.

Periodic temporary declaration of such goods shall be effected by means of filing a temporary customs declaration.

It shall be allowed to declare information in a temporary customs declaration on the assumption of the intended entry or removal of the approximate quantity of the goods during a certain time period not exceeding the term of validity of the foreign trade contract, the conditional customs value (valuation) to be determined

in accordance with the quantity of the goods intended to be transferred across the customs border, and/or the pricing procedure with respect to such goods stipulated by the terms of the foreign trade contract.

One temporary customs declaration shall be allowed to be filed with respect to goods that are entered or removed by the same person, who moves the goods in accordance with the terms of the same customs regime in fulfillment of obligations under several foreign trade contracts (including contracts providing for different delivery, pricing, and payment terms).

2. A temporary customs declaration shall be filed by the declarant for a time period not exceeding one quarter, or, with respect to natural gas, one calendar year, by the 20th day of the month preceding this period.

In the event of any changes within a calendar month of the delivery in the delivery terms and/or in the quantity of goods indicated in the temporary customs declaration, which was accepted by the customs authority, an additional temporary customs declaration shall be allowed to be filed within the month of delivery.

3. The declarant shall file one or several properly filled-in complete customs declarations for goods, entering or leaving for each calendar month of goods delivery. A complete customs declaration shall be filed by the 20th day of the month following the calendar month of the goods delivery. Upon a motivated request of the declarant, the customs authority may extend the time limit for filing of a complete customs declaration for goods leaving. However, the extension shall not exceed 90 days. An extension of the time limit for filing a complete customs declaration shall not extend the time limit for payment of amounts of customs duties and taxes due.

4. If, during a calendar month, the goods that were declared for entering or leaving in a temporary customs declaration were not imported or were effectively not exported, the declarant shall notify the customs authority hereof in writing prior to the expiration of the time limit for filing of a complete customs declaration.

Article 312. Application of Rates of Customs Duties and Taxes and the Procedure for Their Payment in Connection with Goods Transportation by Pipeline

1. Customs duties shall be paid with respect to goods leaving the customs territory of the Russian Federation, for each calendar month of delivery at the rates of export customs duties effective as at the fifteenth day of the month of goods delivery. At least 50 percent of the amount of export customs duties, calculated on the basis of information indicated in the temporary customs declaration, shall be paid by the 20th day of the month preceding each calendar month of delivery. In this regard, calculation of the amounts of export customs duties shall be effected on the basis of the quantity of goods proportionally corresponding to one calendar month of delivery if a delivery period exceeding one calendar month is indicated in the temporary customs declaration.

In the event of filing of an additional temporary customs declaration in accordance with paragraph 2 of point 2, Article 311 of this Code, export customs duties shall be paid in full on the day of acceptance of such declaration at the latest.

By the 20th day of the month following each calendar month of delivery the remaining balance of export customs duties shall be paid, which is to be calculated on the basis of the amended data on goods leaving and the rate of export customs duty in effect as at the fifteenth day of the month of delivery.

2. In case of goods entering by pipeline transportation, import customs duties and taxes shall be paid by the 20th day of the month preceding each calendar month of delivery, based on the information indicated in the temporary customs declaration. For customs payment calculation and payment purposes, the rates of customs duties and taxes shall apply effective as at the 15th day of the month preceding the month of delivery.

Amended information on the goods entered for each calendar month of delivery shall be provided to the customs authority by the 20th day of the month following each calendar month of delivery. Should the amounts of payable customs duties and taxes increase as a result of data refinement, the additional amounts shall be paid simultaneously with the provision of the amended data. No interest on arrears shall be charged in this case.

A refund of the surplus amounts shall be effected in accordance with Article 355 of this Code.

Article 313. Application of Prohibitions and Restrictions Established in Accordance with the Legislation of the Russian Federation on the State Regulation of Foreign Trade

In instances of goods movement by pipeline transportation, the prohibitions and restrictions established in accordance with the legislation of the Russian Federation on the state regulation of foreign trade shall be applied as at the date of acceptance of the temporary customs declaration.

Article 314. Specific Features of the Entry, Removal and Declaration of Goods Being Transferred by Power Transmission Lines

1. Entering into the customs territory of the Russian Federation and leaving said territory of goods, which are transferred by power transmission lines, shall be allowed without the prior authorization of the customs authority, provided that such goods are subsequently declared and customs payments are effected according to the rules determined by this article.

2. No temporary storage or internal customs transit customs procedures shall be applied with respect to goods being transferred by power transmission lines.

3. Declaration of electric power being transferred across the customs border shall be effected by means of filing a customs declaration by the 20th day of the month following each calendar month of the actual goods delivery. Upon a motivated

request of the declarant, the customs authority shall extend the time limit for filing a customs declaration; however, the extension period shall not exceed five days.

4. The actual amount of electric power shall be subject to declaration, which shall be determined on the basis of the readings of metering instruments, which are installed at technologically determined points and record electric power transfer.

The amount of electric power being transferred between two states shall be determined as the net power flow (the algebraic sum of electric power flows in opposite directions by operational interstate power transmission lines of all voltage classes) for each calendar month.

The estimated value of the net power flow shall be adjusted by the amount of electric power losses, which take place at the stage of electric power transfer.

The declaration shall be filed on the basis of certificates of actual deliveries of electric power under the corresponding foreign trade contract.

5. Customs duties and taxes shall be paid no later than on the day of filing of a customs declaration on goods being transferred across the customs border in the course of one calendar month.

Article 315. Security for Customs Payments

The customs authority shall have the right to require that a security for customs payments be provided, including instances when the declarant has been engaged in foreign economic activities for less than one year. The amount of such a security shall be determined in accordance with Article 338 of this Code.

Article 316. Non-Application of Identification Requirements with Respect to Goods Being Transferred by Pipeline Transportation or Power Transmission Lines

No identification of goods that are transferred by pipeline transportation or by power transmission lines shall be effected, which shall not preclude customs authorities from determining for customs purposes the quantity, quality, and other characteristics of such goods, using information contained in the documents, meter readings, and the readings of other measuring devices.

Article 317. Movement of Russian Goods Between Two Localities Situated in the Customs Territory of the Russian Federation Across the Territory of a Foreign State

The movement of Russian goods by pipeline transportation or power transmission lines between two localities situated in the customs territory of the Russian Federation across the territory of a foreign state shall be effected according to the rules established by Chapter 21 (Section 4) of this Code with respect to the special customs regime of transfer of Russian goods between customs authorities across the territory of a foreign state.