

## **Subsection 2 CUSTOMS REGIMES**

### **Chapter 17. GENERAL PROVISIONS RELATING TO CUSTOMS REGIMES**

#### **Article 155. Types of Customs Regimes**

1. For customs regulation purposes, the following types of customs regimes shall be established with respect to goods:

- 1) main customs regimes:
  - release for home use;
  - export;
  - international customs transit;
- 2) economic customs regimes:
  - inward processing;
  - processing for home use;
  - outward processing;
  - temporary import;
  - customs warehouse;
  - free customs zone (free warehouse);
- 3) termination customs regimes:
  - re-import;
  - re-export;
  - destruction;
  - refusal in favor of the State;
- 4) special customs regimes:
  - temporary exportation;
  - duty-free trade;
  - supplies movement;
  - other special customs regimes.

2. Customs regimes shall be established by this Code.

The free customs zone (free warehouse) regime shall be established in accordance with the legislation of the Russian Federation regulating legal relationships regarding the establishment and application of the free customs zone (free warehouse) regime.

#### **Article 156. Selection and Change of a Customs Regime**

1. Entry of goods into the customs territory of the Russian Federation and their removal from said territory results in responsibility of the persons to place the goods under one of the customs regimes provided for by this subsection, and to comply with this customs regime.

2. A person shall be entitled at any time to select any customs regime or replace it by another one in accordance with this Code.

#### **Article 157. Placement of Goods Under a Customs Regime**

1. Placement of goods under a customs regime shall be effected upon authorization of the customs authority, which shall be granted in accordance with this Code.

2. Provided that the person complies with the declared customs regime and other goods release terms (Article 149), the customs authority is obligated to grant permission for the placement of goods under the declared customs regime.

3. The date of goods release by the customs authority shall be considered to be the date of placement of goods under the customs regime.

#### **Article 158. Compliance with Prohibitions and Restrictions in Connection with the Placement of Goods Under Customs Regimes**

Persons shall be obligated to comply with the prohibitions and restrictions, which are not of an economic nature and which were established in accordance with the legislation of the Russian Federation on the state regulation of foreign trade, as well as the requirements of the legislation of the Russian Federation, which were established for currency control purposes, irrespective of the declared customs regime.

#### **Article 159. Documents and Information Substantiating Compliance with the Customs Regime**

1. In order to obtain authorization for the placement of goods under a customs regime, only those documents and information shall be filed with the customs authority that substantiate compliance with the terms of placement of goods under the customs regime provided for by this subsection.

2. The customs authority shall be able to demand the provision of only those documents and information that are required to substantiate compliance with the terms of placement of goods under the declared customs regime and compliance with this customs regime in accordance with this Code.

#### **Article 160. Customs Regime Compliance Guarantees**

In connection with the granting of authorization for the placement of goods under a customs regime, the description of which provides for full or partial relief from payment of customs duties and taxes or a refund of the paid amounts and/or

non-application 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, a customs authority shall be able to demand the provision of a customs payment security (Chapter 31), an undertaking to remove the goods, which were imported temporarily, and other guarantees of proper fulfillment of the duties established by this subsection.

**Article 161. Responsibility to Confirm Compliance with the Terms of Placement of Goods Under a Customs Regime**

The responsibility to confirm compliance with the terms of placement of goods under the declared customs regime, the description of which provides for full or partial relief from payment of customs duties and taxes or a refund of the paid amounts and/or non-application 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, shall be borne by the declarant.

**Article 162. Consequences of the Seizure of Goods in Connection with Proceedings on an Administrative Offense in the Area of Customs Affairs**

1. In the event of the seizure of goods placed under a customs regime in connection with proceedings on an administrative offense in the area of customs affairs, the customs regime with respect to such goods shall be suspended.
2. If the effective ruling concerning an administrative offense in the area of customs affairs does not provide for the seizure of goods placed under a customs regime, the customs regime with respect to such goods shall be renewed. In case of a renewal of the customs regime, the interest due to be accrued and paid in accordance with this subsection shall not be accrued and paid with respect to the period of suspension of the customs regime.
3. If a person was charged with an administrative offense due to non-compliance with the customs regime and said non-compliance results in the impossibility of further application of this customs regime, the customs regime shall be terminated in accordance with this subsection within 15 days after the effective date of the corresponding ruling concerning the administrative offense.