

Chapter 2. BASIC PRINCIPLES FOR THE MOVEMENT OF GOODS AND MEANS OF TRANSPORT ACROSS THE CUSTOMS BORDER

Article 12. Movement of Goods (Including Currencies and Currency Valuables) and Means of Transport Across the Customs Border

1. All persons have equal rights to engage in the movement of goods and means of transport across the customs border in accordance with the procedures set forth in this Code, with the exception of those cases stipulated by this Code, other federal laws, and international agreements of the Russian Federation.

2. Goods and means of transport shall be moved across the customs border in accordance with the procedures set forth in this Code.

The procedures for moving Russian Federation currency, securities denominated in the currency of the Russian Federation, foreign currencies, and other currency valuables across the customs border shall be established by Russian Federation legislation on currency regulation and currency control and by this Code.

Article 13. Compliance with Prohibitions and Restrictions when Moving Goods Across the Customs Border

1. Goods that, in accordance with Russian Federation legislation, are prohibited for entry into the customs territory of the Russian Federation shall be immediately moved outside of the customs territory of the Russian Federation, unless otherwise stipulated by this Code or other federal laws. Said goods shall be moved out by a carrier. If removing such goods is not feasible or in case of a failure to immediately move them out, said goods shall be placed in a warehouse for temporary storage or in other places constituting zones under customs control (Article 362) at the expense of the persons referred to in Article 16 of this Code. The

maximum duration for the temporary storage of such goods shall be three days, unless otherwise required by federal laws with respect to specific categories of goods. Upon the expiration of this period, the above goods shall be disposed of in accordance with Chapter 41 of this Code.

Goods whose entry into the customs territory of the Russian Federation is restricted shall be admitted for importation (and in cases specified in this Code shall be released by the customs authorities) under the condition of compliance with the terms and requirements established by Russian Federation legislation or international agreements.

2. Goods that are prohibited for removal from the customs territory of the Russian Federation cannot actually leave the customs territory.

Goods that are restricted for removal from the customs territory of the Russian Federation shall be admitted for movement out of the customs territory under the condition of compliance with the terms and requirements established by Russian Federation international agreements and legislation of the Russian Federation.

3. The customs authorities shall not reimburse the persons referred to in Article 16 of this Code, declarants, carriers, or other persons for expenses incurred in connection with compliance with the prohibitions and restrictions on bringing goods into the customs territory of the Russian Federation or the removal of the above goods from said territory.

Article 14. Customs Clearance and Customs Controls

1. All goods and means of transport moved across the customs border shall be subject to customs clearance and customs control in accordance with the procedures and under the conditions set forth in this Code.

2. The customs authorities and their officials conducting customs clearance and customs control shall not be entitled to determine requirements and restrictions other than those established by acts of customs legislation and other legal acts of the Russian Federation.

3. The requirements set forth by the customs authorities in connection with the implementation of customs clearance and customs control cannot bar the movement of goods and means of transport across the customs border and the implementation of customs affairs to an extent greater than the minimum required for compliance with customs legislation.

Article 15. Use and Disposal of Goods and Means of Transport

1. No one shall be entitled to use and dispose of goods and means of transport prior to their release in any other manner than in accordance with the procedures and under the conditions established under this Code.

2. After goods and means of transport have been released, they shall be used and disposed of in accordance with the declared customs regime.

Article 16. Responsibility for Performing Customs Formalities for the Release of Goods

Unless otherwise required by this Code, responsibility for performing customs formalities for the release of goods shall be borne as follows:

1) in cases where goods are moved across the customs border under a foreign trade transaction concluded by a Russian person, responsibility shall be borne by the Russian person that concluded the given foreign trade transaction or on behalf of or on instruction from which said transaction was concluded;

2) in cases where goods are moved across the customs border without the conclusion of a foreign trade transaction by a Russian person:

responsibility shall be borne by the person having right of ownership and/or right of disposition of the goods in question within the customs territory of the Russian Federation; or

by other persons acting in a capacity sufficient under Russian Federation civil law and/or this Code for conducting legally significant actions on their own behalf with goods under customs control.

Article 17. Guarantees of Proper Fulfillment of the Responsibilities Established Under this Code

In the situations established by this Code and other legal acts of the Russian Federation, the customs authorities shall be able to demand provision of guarantees of proper fulfillment by persons of the responsibilities established by this Code with respect to goods, including guarantees in the form of security for customs payments, as required by Chapter 31 of this Code.