

Section III

CUSTOMS PAYMENTS

Chapter 27. GENERAL PROVISIONS ON CUSTOMS PAYMENTS. TYPES OF CUSTOMS PAYMENTS

Article 318. Customs Duties, Taxes and Types Thereof

1. Customs duties and taxes shall include the following:

- 1) import customs duty;
- 2) export customs duty;
- 3) value added tax collected in cases of the entry of goods into the customs territory of the Russian Federation;
- 4) excise tax collected in cases of the entry of goods into the customs territory of the Russian Federation;
- 5) customs fees.

2. Customs payments shall be collected if they are established in compliance with the legislation of the Russian Federation.

3. Special, antidumping and compensatory duties, which are set in compliance with the legislation of the Russian Federation on measures to protect the economic interests of the Russian Federation when conducting foreign trade in goods, shall be collected in accordance with the rules envisioned under this Code for the collection of import customs duty.

Article 319. Occurrence and Termination of the Obligation to Pay Customs Duties and Taxes. Instances When Customs Duties and Taxes Shall Not Be Paid

1. In case of the movement of goods across the customs territory, the obligation to pay customs duties and taxes shall occur in the following instances:

- 1) on goods entry – from the moment of crossing the customs border;
- 2) on goods removal – from the moment of filing a customs declaration or upon the execution of actions directly aimed at removing goods from the customs territory of the Russian Federation.

2. Customs duties and taxes shall not be paid in the following instances:

- 1) if, in accordance with the legislation of the Russian Federation or this Code: goods are not subject to customs duties and taxes; a full relief from customs duties and taxes has been granted with respect to the goods; and during the period of such a relief and provided that the conditions of said relief are observed;
- 2) if the total customs value of goods entered into the customs territory of the Russian Federation during one week and addressed to one buyer does not exceed RR 5,000;

3) if until the release of goods for free circulation and in the absence of offences committed by persons against the requirements and conditions set forth in this Code, foreign goods have been destroyed or irretrievably lost as a consequence of an accident or force majeure, or as a result of natural deterioration or natural wastage under normal conditions of transportation, storage or use (operation);

4) if goods are converted into federal ownership in accordance with this Code and other federal laws.

3. With respect to goods released for free circulation within the customs territory of the Russian Federation or goods leaving said territory, the obligation to pay customs duties and taxes shall terminate in those instances envisioned by the Russian Federation Tax Code.

Article 320. Persons Responsible for Payment of Customs Duties and Taxes

1. The declarant shall be the person responsible for the payment of customs duties and taxes. If goods are declared by a customs broker (representative), the latter shall be responsible for the payment of customs duties and taxes in accordance with point 2, Article 144 of this Code.

2. In case of a failure to comply with the provisions of this Code on the use and disposal of goods or on the fulfillment of other requirements and conditions determined by this Code for the application of customs procedures and customs regimes, which provide for a full or partial relief from customs duties and taxes, persons responsible for the payment of customs duties and taxes in the instances directly envisioned by the Code shall be the owner of a temporary storage warehouse, the owner of a customs warehouse, a carrier, and persons that are responsible for compliance with the customs regime.

3. In case of a failure to pay customs duties and taxes, including their incorrect calculation and/or late payment, the person responsible for payment of customs duties and taxes shall be liable to the customs authority.

4. In case of the unlawful movement of goods and means of transport across the customs border, responsibility for the payment of customs duties and taxes shall be incurred by the persons that unlawfully move goods and means of transport, and by persons that participate in said unlawful movement if they were aware of, or should have been aware of, the illegality of such movement, and, in the case of entry, responsibility shall also be incurred by persons that acquired ownership or possession of the unlawfully entered goods and means of transport if, at the time of purchase, they were aware of, or should have been aware of, the illegality of the entry, which has been properly confirmed under the procedure established by the legislation of the Russian Federation. Said persons shall bear responsibility for the payment of customs duties and taxes, as if they acted as the declarant of unlawfully exported or imported goods.

Article 321. Limitations on the Total Amount of Customs Duties and Taxes with Respect to Goods Entered into the Customs Territory of the Russian Federation

The total amount of customs duties and taxes with respect to goods entered into the customs territory of the Russian Federation may not exceed the amount of customs duties and taxes due if the goods were released for free circulation during their entry into the customs territory of the Russian Federation, exclusive of interest on arrears and interest, except for cases when the amount of customs duties and taxes is increased as a consequence of changes in the rates of customs duties and taxes, when goods shall be subject to the rates of customs duties and taxes in effect on the date of acceptance of the customs declaration by a customs authority when claiming for a change of the customs regime. In the aforementioned instances, amounts of customs duties and taxes paid under the previous customs regime shall be offset against customs duties and taxes levied in accordance with the conditions of the newly chosen customs regime.