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Restructuring of customs debt

From October 4, 2022 to December 31, 2023 Belarusian legal entities can get the opportunity to gradually restructure their customs debt within 1 year. This applies to customs payments, special, anti-dumping, countervailing and other duties, penalties, interest and other payments collected by customs authorities.

This opportunity will be given to individuals who meet one of two criteria:

A) Carry out activities corresponding to the priority activities (sectors of the economy) for investment (for example, the production of food, beverages and tobacco products, basic pharmaceutical products and pharmaceuticals, computing, electronic and optical equipment). More information about the list of activities can be found at the following link:

https://www.economy.gov.by/uploads/files/002839_181931_51.docx

B) Are the manufacturer of goods determined by the Council of Ministers of the Republic of Belarus. At the moment, these products are not defined. It is expected that it will be approved within the next 2 months.

The decision on restructuring is made by the State Customs Committee within 10 days based on the application of the legal entity, which indicates the circumstances preventing the repayment of the debt. Additionally, it is necessary to draw up and attach a debt repayment schedule, a petition from the regional executive committee (for private companies).

In case of violation of the payment schedule, the remaining amount of the customs debt is collected, penalties are charged on it for each calendar day of delay.

More information can be found at the [following link](#).

Practice areas

[CUSTOMS LAW, INTERNATIONAL TRADE & WTO](#)

Locations

BELARUS

