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Customs Code of the Eurasian Economic Union

As of today, the Treaty on the Customs Code of the Eurasian Economic Union (hereinafter – the ‘EAEU Customs Code’) is in process of signing. It is expected that the document will come into force not earlier than 29 December 2017.

Below is a brief overview of the main developments of the EAEU Customs Code.

1. Structure of the code

Compared to the Customs Code of the Customs Union the EAEU Customs Code is not divided into general and special parts and will consist of 60 chapters joined in 9 sections.

2. Codification of provisions of the Customs Union international treaties

The EAEU Customs Code includes the provisions of the following international treaties which earlier existed separately:

- Agreement on determination of customs value of goods transferred across the customs border of the Customs Union dated 25 January 2008;
- Agreement on mutual administrative support of the customs authorities of the member-states of the Customs Union dated 21 May 2010;
- Agreement on information exchange requirement between the customs authorities and other state authorities of the member-states of the Customs Union dated 21 May 2010;
- Agreement on specifics of the customs transit of goods transferred by railway transport within the customs border of the Customs Union dated 21 May 2010;
- Agreement on provision and exchange of preliminary information on goods and transport transferred across the customs border of the Customs Union dated 21 May 2010;
- Agreement on unified customs register of intellectual property objects of the member-states of the Customs Union dated 21 May 2010;
- Agreement on specifics of the customs operations in respect of goods sent via international post dated 18 June 2010;
- Agreement on exemption from application of certain forms of customs control performed by the customs authorities of the member-states of the Customs Union dated 18 June 2010;
- Agreement on free warehouses and the customs procedure of free warehouse dated 18 June 2010;
- Agreement on specifics of transport use in international transportation for transportation of passengers as well as trailers, semi-trailers, containers and railway rolling stock performing transportation of goods and (or) luggage for internal transportation

within the customs border of the Customs Union dated 18 June 2010;

- Agreement on procedure of movement of cash and (or) monetary instruments by individuals across the customs border of the Customs Union dated 5 July 2010;
- Agreement on organization of information exchange for realization of analytical and control functions of the customs authorities of the member-states of the Customs Union dated 19 October 2011.

3. Preliminary information

The mechanism of provision of preliminary information by the customs authorities was improved. From now this information will be used for expediting of performance of customs operations and optimization of customs control and will be divided into 2 types:

- ▶ information used by the customs authorities for evaluation of risks and choice of the customs control forms – its provision is obligatory;
- ▶ information used by the customs authorities for expediting of performance of the customs operations and optimization of the customs control – provided at discretion of persons who are able to provide it.

The preliminary information provided in electronic form may be used upon arrival of goods to the EAEU territory, placement of goods under temporary storage as well as upon customs declaring procedure.

4. Customs declaring procedure

The most important, in our view, developments, related to customs declaring procedure are as follows:

- ▶ electronic declaring procedure is prevailing, while the written declaring procedure is allowed in exceptional cases;
- ▶ a submission of declaration on goods is allowed without providing the customs authorities with the documents confirming the declared data. The exception may be made in case the customs authorities are not able to obtain such data from information systems;
- ▶ a period of registration or refusal in registration of the customs declaration is reduced to 1 working hour;
- ▶ a period of release of goods upon registration of the customs declaration is reduced to 4 working hours.

5. Authorized economic operator

Authorized economic operators institution was revised, now they are divided into 3 types with each of them having special simplifications upon performance of the customs operations. The following simplification may be distinguished among provided ones:

- ▶ priority performance of the customs operations;

- ▶ no need to provide security of performance of obligations on payment of customs duties;
- ▶ release of goods prior to submission of the declaration on goods;
- ▶ temporary storage of goods at the authorized economic operator premises.

6. Transitional provisions

Transitional provisions are stipulated in section 9 of the EAEU Customs Code among which the following may be distinguished:

- ▶ the declaring procedure under “residence principle” is not cancelled, i.e., declarants will continue to perform the clearance of goods, transport in the EAEU state of their residence;
- ▶ it is possible to remove from the customs control the goods with conditional release placed under the procedure of release for free circulation prior to 1 July 2010 with application of benefits on payment of customs duties and taxes, payment obligation is ending on 2 July 2015.

Services

- ▶ Customs regulation;
- ▶ Taxes and customs duties when importing and exporting goods;
- ▶ Non-tariff regulation;
- ▶ Customs disputes;
- ▶ Customs audit.

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