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**On Customs Regulation in the Republic of Belarus**

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**SECTION I  
GENERAL PROVISIONS  
CHAPTER 1**

**BASIC PROVISIONS ON CUSTOMS REGULATION IN THE REPUBLIC OF BELARUS**

**Article 1. Customs regulation and customs affairs in the Republic of Belarus**

1. Customs regulation in the Republic of Belarus – legal regulation of relations connected with the movement of goods through the customs border of the Customs Union within the framework of the Eurasian Economic Community (hereinafter – Customs Union) in the Republic of Belarus, carriage thereof in the single customs territory of the Customs Union (hereinafter - customs territory of the Customs Union) in the Republic of Belarus under the customs control, temporary storage, customs declaration, released and use in accordance with the customs procedures, performance of the customs control, payment of customs payments, and also of authority relations between customs bodies of the Republic of Belarus (hereinafter – customs bodies) and persons exercising rights of possession, use and disposal of the mentioned goods.

2. Customs affairs represent a set of methods and means ensuring the observance of the customs legislation of the Customs Union and legislation of the Republic of Belarus on customs regulation.

3. The President of the Republic of Belarus determines the state customs policy and exercises general guidance of the customs affairs.

The republican body of state administration that realizes the state customs policy and exercises direct management of the customs affairs is the State Customs Committee of the Republic of Belarus.

The State Customs Committee of the Republic of Belarus ensures realization, for customs purposes, of tasks in the sphere of customs affairs and uniform application of customs legislation of the Customs Union and of legislation of the Republic of Belarus by all customs bodies in the territory of the Republic of Belarus.

4. The Republic of Belarus participates in international cooperation in the field of customs regulation with a view of harmonization and unification of legislation of the Republic of Belarus on customs regulation with norms of international law and generally accepted international practice.

**Article 2. Legal regulation of relationships in the sphere of customs affairs in the Republic of Belarus**

1. Legal regulation of relationships in the sphere of customs affairs in the Republic of Belarus is carried out in accordance with customs legislation of the Customs Union and legislation of the Republic of Belarus on customs legislation.

2. Legislation of the Republic of Belarus on customs regulation is applied for regulation of relationships in the sphere of customs affairs not regulated by customs legislation of the Customs Union or regulation of which is referred by customs legislation of the Customs Union to the competence of states – members of the Customs Union.

3. Tax legislation of the Republic of Belarus, legislation of the Republic of Belarus on customs regulation are applied to relationships on collection and payment of customs payments referred to taxes, unless otherwise established by customs legislation of the Customs Union.

4. Order of importation in the Republic of Belarus and exportation from the Republic of Belarus of Belarusian rubles, securities in Belarusian rubles and foreign currency, currencies of states – members of the Customs Union, another foreign currency and other currency valuables is regulated by customs legislation of the Customs Union, treaties of states – members of the Customs Union, currency legislation of the Republic of Belarus and this Law.

### **Article 3. Legislation of the Republic of Belarus on customs regulation**

1. Legislation of the Republic of Belarus on customs regulation represents a system of normative legal acts adopted (issued) on the basis and in accordance with the Constitution of the Republic of Belarus that include the following:

this Law;

acts of the President of the Republic of Belarus on issues of customs regulation;

resolutions of the Government of the Republic of Belarus on issues of customs regulation, adopted on the basis and in pursuance of this Law, acts of the President of the Republic of Belarus on issues of customs regulation;

normative legal acts of the State Customs Committee of the Republic of Belarus on issues of the customs regulation, adopted in instances and within limits provided for by customs legislation of the Customs Union, this Law, acts of the President of the Republic of Belarus and resolutions of the Government of the Republic of Belarus on issues of the customs regulation.

### **Article 4. Effect of provisions of treaties of the Republic of Belarus on issues of the customs regulation**

1. The Republic of Belarus recognizes the priority of generally recognized principles of international law and ensures the compliance therewith of legislation of the Republic of Belarus on customs regulation.

2. If a treaty of the Republic of Belarus establishes other rules than those contained in this Law of other acts of legislation of the Republic of Belarus on customs regulation, the rules of the treaty shall be applied.

### **Article 5. Order for computation of time limits established by this Law**

Determination of beginning and end of time limits established by this Law, determined as a time period or by occurrence of an event, shall be performed in the order provided by the Customs Code of the Customs Union being the Annex to the Treaty on the Customs Code of the Customs Union of 27 November 2009 (hereinafter – Customs Code of the Customs Union).

### **Article 6. Attitude to information received by customs bodies**

1. Customs bodies and other state bodies, officials thereof, other persons, which received in pursuance of an act of legislation of the Republic of Belarus access to the information specified in clause 1 of Article 8 of the Customs Code of the Customs Union are not entitled to disclose, use for personal purposes or transfer to third persons, including state bodies, information the dissemination and/or provision of which is restricted, with the exception of the instances established by customs legislation of the Customs Union, this Law, other laws of the Republic of Belarus and/or acts of the President of the Republic of Belarus.

2. Customs bodies transfer the information they have, including the one received in accordance with treaties of the Republic of Belarus, to state bodies if such information is necessary for the mentioned bodies for solving problems imposed on them by laws of the Republic of Belarus and/or acts of the President of the Republic of Belarus, with observance of the requirements of legislation of the Republic of Belarus on protection of information, dissemination and/or provision of which is restricted, and also of treaties of states – members of the Customs Union, in the order established by the Government of the Republic of Belarus, unless otherwise determined by laws of the Republic of Belarus and/or acts of the President of the Republic of Belarus.

3. Information specified in clause 1 of Article 8 of the Customs Code of the Customs Union is to be transferred to state bodies of foreign states in accordance with treaties of the Republic of Belarus with observance of the requirements of legislation of the Republic of Belarus.

### **Article 7. Main terms used in this Law and their definitions**

1. The following main terms and their definitions are used in this Law:

1.1. omission – failure to take a measure or failure to perform an action by customs bodies or their officials, prescribed by customs legislation of the Customs Union and/or legislation of the Republic of Belarus, within the established time limit;

1.2. importation of goods in the Republic of Belarus – performance of actions related to crossing the State Border of the Republic of Belarus in the result of which goods have arrived into the customs territory of the Customs Union in the Republic of Belarus by any means, and when crossing a section of the State Border of the Republic of Belarus at which the customs control is abolished – actual crossing of such border line;

1.3. exportation of goods from the Republic of Belarus – performance of actions related to crossing the State Border of the Republic of Belarus in the result of which goods have left the customs territory of the Customs Union in the Republic of Belarus by any means, and when crossing a section of the State Border of the Republic of Belarus at which the customs control is abolished – actual crossing of such border line;

1.4. person who have goods in actual possession – persons who actually have goods, i.e. hold them and ensure their safe-keeping and integrity, including by virtue of the ownership, possession on the basis of a carriage contract or of another ground provided for by legislation of the Republic Belarus or a contract;

1.5. person of the Republic of Belarus – a legal person, organization not being legal person, created in accordance with legislation of the Republic Belarus, and also a natural person having a permanent residence in the Republic of Belarus, including an individual entrepreneur registered in accordance with legislation of the Republic of Belarus;

1.6. right holder – a person who have an exclusive right to the intellectual property object according to a law or contract;

1.7. presentation of goods to the customs body – placement of goods in the customs control zone;

1.8. point of entry – a customs clearance point established by the President of the Republic of Belarus or on his instructions by the Government of the Republic of Belarus, at which customs operations are performed related to arrival of goods into the customs territory of the Customs Union in the Republic of Belarus;

1.9. point of departure – a customs clearance point established by the President of the Republic of Belarus or on his instructions by the Government of the Republic of Belarus, at which customs operations are performed related to departure of goods from the customs territory of the Customs Union in the Republic of Belarus;

1.10. customs clearance point – an officially established place of permanent deployment of officials of customs bodies, structural subdivisions of customs bodies, intended for conducting customs operations and performing the customs control;

1.11. region of activity of the customs body – a territory assigned to a customs office, within the spatial limits of which that customs office conducts customs operations and performs the customs control;

1.12. decision – an act of individual nature, taken by customs bodies or officials thereof in the field of customs regulation with a view of carrying out specific organizational, control or administrative arrangements, which affects rights and legitimate interests of an interested person;

1.13. temporary-storage warehouse – a structure specially allocated and equipped, which meets requirements established by this Law, used by a legal person carrying out activity in the sphere of customs affairs as a temporary-storage warehouse keeper with a view of rendering of services to legal and natural persons on storage of goods of those persons, and also for storage of goods being in possession or ownership of the warehouse keeper;

1.14. structure – a capital construction (building), part thereof, complex of capital constructions (buildings), premises in a capital construction (building), equipped territories, being guarded or having a regime of control of the access of natural persons;

1.15. customs infrastructure – a set of structures, engineering communications and other immovable property objects, including those intended for social use, being in operative administration of customs bodies and ensuring activity of customs bodies;

1.16. customs warehouse – a structure specially allocated and equipped, which meets requirements established by this Law, used by a legal person carrying out activity in the sphere of customs affairs as a customs warehouse keeper with a view of rendering of services to legal and natural persons on storage of goods of those persons, and also for storage of goods being in possession or ownership of the warehouse keeper;

1.17. loss of goods – absence of goods under control of persons in actual possession of which the goods must remain upon arrival to the customs territory of the Customs Union, departure from that territory, and also upon use of goods in accordance with a customs procedure and/or release without placement under a customs procedure, as a consequence of their destruction, theft, wrongful disposal, and also a result of normal wastage of goods under normal conditions of transportation, storage.

2. The terms in the field of customs regulation which are not determined by this Law are used in this Law in meanings determined by the customs legislation of the Customs Union.

3. All other terms are used in this Law in meanings determined by tax, civil and other legislation of the Republic of Belarus.

## **CHAPTER 2**

### **CUSTOMS BODIES, SUPPORT TO ACTIVITIES THEREOF AND PLACES OF LOCATION**

## **Article 8. System of customs bodies**

1. The system of customs bodies is formed by:

1.1. the State Customs Committee of the Republic of Belarus;

1.2. customs offices;

1.3. state institutions created for fulfilment of functions imposed on customs bodies.

2. The State Customs Committee of the Republic of Belarus and customs offices are state law enforcing bodies.

3. Customs offices and state institutions making part of the system of customs bodies are subordinated to the State Customs Committee.

The Regulations on the State Customs Committed are approved by the President of the Republic of Belarus.

4. Creation, reorganization and liquidation of customs offices are carried out by the State Customs Committee of the Republic of Belarus upon agreement with the President of the Republic of Belarus.

The Government of the Republic of Belarus is entitled, unless otherwise established by the President of the Republic of Belarus, to determined the competence of customs offices in the part of their fulfilment of certain functions imposed on customs bodies, conducting certain customs operations, and also regions of their activities.

Customs offices are state bodies being legal persons and acting on the basis of regulations approved by the State Customs Committee of the Republic of Belarus.

5. Creation, reorganization and liquidation of state institutions making part of the system of customs bodies are carried out according to the decision of the President of the Republic of Belarus.

State institutions making part of the system of customs bodies act on the basis of statutes approved by the State Customs Committee of the Republic of Belarus.

## **Article 9. Organizations not making part of the system of customs bodies, created by the State Customs Committee of the Republic of Belarus**

The State Customs Committee of the Republic of Belarus creates, in accordance with legislation of the Republic of Belarus, subordinate customs laboratories, scientific research institutions, information computer centres and other organizations not making part of the system of customs bodies, the activity of which facilitates fulfilment of functions imposed on customs bodies.

## **Article 10. Property of customs bodies and organizations not making part of the systems of customs bodies, subordinated to the State Customs Committee of the Republic of Belarus**

Property of customs bodies and organizations not making part of the systems of customs bodies, subordinated to the State Customs Committee of the Republic of Belarus is in the republican ownership. Disposal of the mentioned property is carried out in accordance with legislation of the Republic of Belarus.

## **Article 11. Official heraldic symbols of customs bodies**

Customs bodies have official heraldic symbols – flag, colours, emblem, badges and distinguishing signs, uniform of officials of customs bodies, founded by the President of the Republic of Belarus.

## **Article 12. Principal functions of customs bodies**

1. Customs bodies perform the following principal functions:

1.1. organize cooperation and coordinate activities of state bodies and other organizations in the field of implementation of the state customs policy;

1.2. ensure within the limits of their competence economic security of the Republic of Belarus, protection of its economic interests;

1.3. perform customs operations and conduct customs control, conduct customs expert examinations, create conditions facilitating acceleration of goods turnover upon importation of goods in the Republic of Belarus and exportation of goods from the Republic of Belarus through the customs border of the Customs Union;

1.4. collect customs payments, other payments collection of which is imposed on customs bodies, control accuracy of computation and timely payment of the mentioned payments, take measures on their enforced recovery;

1.5. ensure in the territory of the Republic of Belarus observance of the order of movement of goods through the customs border of the Customs Union;

1.6. exercise control over observance of prohibitions and restrictions established in accordance with treaties of states – members of the Customs Union and legislation of the Republic Belarus, in relation to goods imported to the Republic of Belarus and exported from the Republic of Belarus;

1.7. ensure, within the limits of their competence, protection of the rights to industrial property objects;

1.8. conduct fight against smuggling and other crimes proceeding of cases on which is referred to the competence of customs bodies, administrative offences the conduct of administrative proceedings on which is referred to the competence of customs bodies, suppress illegal circulation through the customs border of the Customs Union and/or the State Border of the Republic of Belarus of narcotic drugs, psychotropic substances, precursors and analogues thereof, weapons, cultural valuables, radioactive substances, animals and plants referred to species covered by treaties of the Republic of Belarus and/or included in the Red Book of the Republic of Belarus, parts and derivative thereof, other goods, counteract illegal turnover of intellectual property objects, and also assist in the fight against international terrorism and suppress illegal interference with activity of international civil aviation in the airports of the Republic of Belarus;

1.9. carry out measures of general and individual prevention of offences, provided for by legislative acts of the Republic of Belarus;

1.10. carry out within the limits of their competence tax-, currency-, export-, radiation-, automobile, sanitary-and-quarantine, veterinary-, phytosanitary- and other kinds of control, the right to exercising which or to participation in exercising which is granted to customs bodies in accordance with legislation of the Republic of Belarus;

1.11. conduct customs statistics of foreign trade of the Republic of Belarus and statistics of mutual trade with states – members of the Customs Union, and also special customs statistics;

1.12. ensure fulfilment of international commitments of the Republic of Belarus in the part concerning customs affairs, carry out cooperation with customs- and other competent bodies of foreign states, international organisations engaged in matters of customs affairs;

1.13. carry out informing and consulting on issues concerning the customs legislation of the Customs Union, legislation of the Republic of Belarus on customs regulation and on other issues within the competence of customs bodies, provide, in the established order, state bodies, other organizations and citizens with information on issues of customs regulation;

1.14. ensure, within their competence, formation, optimization and development of customs infrastructure;

1.15. implement state personnel policy in customs bodies, including carry out training, retraining and advanced training of officials of customs bodies, organize ideological and educational work;

1.16. carry out training, retraining and advanced training of specialists on customs declaration;

1.17. conduct scientific research works in the sphere of customs affairs.

2. Acts of the President of the Republic of Belarus, laws of the Republic of Belarus, resolutions of the Government of the Republic of Belarus adopted within the limits of its competence may impose other functions on customs bodies.

### **Article 13. Principal rights of customs bodies**

Customs bodies are entitled for fulfilment of functions imposed on them to:

take measures provided by acts of customs legislation of the Customs Union, legislation of the Republic of Belarus, and also by acts of other legislation of the Republic of Belarus control over observance of which is imposed on customs bodies, with the aim to ensuring the observance of those acts by persons;

request documents, data, provision of which is provided in accordance with customs legislation of the Customs Union, legislation of the Republic Belarus on customs regulation, and also in accordance with other legislation of the Republic of Belarus control over observance of which is imposed on customs bodies;

check identity documents of natural persons and officials participating in performance of customs operations;

demand confirmation of powers of natural and legal persons to perform certain actions or to carry out certain activity in the sphere of customs affairs;

carry out, in accordance with legislation of the Republic of Belarus, operational-search activity with a view of prevention, detection, suppressing of crimes, inquiry on cases concerning which is referred to cognizance of customs bodies, detection and ascertainment of persons that prepare, commit or committed, and also with a view of ensuring its own safety;

carry out inquiry, within the limits of their competence, in the order determined by criminal procedural legislation of the Republic Belarus;

conduct administrative proceedings on cases on administrative offences and bring persons to liability for committing administrative offences in accordance with legislation of the Republic of Belarus on administrative offences and procedural executive legislation of the Republic Belarus on administrative offences;

upon presentation of the official identification and other documents presentation of which is provided by legislation of the Republic Belarus, enter without hindrance to the territory and in the premises of legal persons and remain there for conducting customs control;

use, in the instances which admit of no delay, communication means or vehicles belonging to organizations (with the exception of communication means and vehicles of diplomatic and other official missions, consular institutions of foreign states, and also of international organizations) for preventing crimes the inquiry on the cases concerning which is referred to cognizance of customs bodies, persecuting and detaining persons who committed such crimes or are suspected of their commission. Property damage incurred in such instances by owners (possessors) of communication means or vehicles is reimbursed by customs bodies at the request of owners (possessors) of communication means or vehicles in the order established by legislative acts of the Republic of Belarus;

detain, in the order established by legislation of the Republic of Belarus, persons that are suspected of commission of crimes, committed or commit crimes or administrative offences the proceedings on which is referred to the competence of customs bodies;

perform fixation in documents, video- and audio recording, filming and photographing of facts and events related to the movement of goods through the customs border of the Customs Union in the Republic of Belarus and to carrying out carriage, storage of goods being under customs control, to performance of cargo operations with them;

receive gratuitously from state bodies, social associations and other organizations, natural persons information and/or materials necessary for fulfilment of functions imposed on customs bodies; have access to their information systems and databases in the order established by legislation of the Republic of Belarus;

issue warnings in writing to heads of state bodies, other organizations, and also to natural persons, with demands to eliminate violations of customs legislation of the Customs Union, legislation of the Republic of Belarus on customs regulation, and also of other legislation of the Republic of Belarus the control over observance of which is imposed on customs bodies, and control fulfilment of the said demands;

bring to courts lawsuits and statements on enforced collection of customs payments, other payments collection of which is imposed on customs bodies, interest and penalty interest at the expense of property of the payer, and also in other instances provided by this Law and other legislative acts of the Republic of Belarus;

carry out other actions provided by customs legislation of the Customs Union, this Law, other laws of the Republic of Belarus, resolutions of the Government of the Republic of Belarus.

#### **Article 14. Rights of customs bodies when conducting customs control using vessels and aircraft of customs bodies**

1. When conducting customs control using vessels and aircraft of customs bodies, customs bodies are entitled to:

1.1. when detecting signs evidencing that goods subject to customs control are illegally being moved on the vehicle, stop that vehicle and perform its customs inspection;

1.2. detain persons being in the vehicle, suspected of committing crimes the inquiry on the cases concerning which is referred to cognizance of customs bodies, unless otherwise provided by treaties of the Republic of Belarus;

1.3. in the instances provided by customs legislation of the Customs Union, this Law, other laws of the Republic of Belarus and/or acts of the President of the Republic of Belarus, perform customs escorting of vehicles, including with officials of customs bodies placed therein.

2. Crews of vessels and aircraft of customs bodies are granted, with a view of fulfilment of functions imposed on customs bodies, the right to:

2.1. gratuitous use of water space and airspace of the Republic of Belarus, harborage areas, and also of airports, aerodromes (heliports), landing places in the territory of the Republic of Belarus irrespective of their affiliation and intended use;

2.2. gratuitous use of priority right to port entrance and port exit;

2.3. gratuitous receipt of navigational, hydrometeorological, hydrographic and other information;

2.4. gratuitous flight support and ship navigation.

#### **Article 15. Rights of customs bodies in respect of automobile vehicles carrying goods being under customs control**

1. With a view of conducting customs control of goods and documents therefor, customs bodies are entitled to stop automobile vehicles, including those which do not carry out international carriage of goods.



2. In the event of stopping an automobile vehicle outside the customs control zone, the time of performing customs control of goods and documents therefor may not exceed two hours. The act shall be drawn up about conducting customs control of goods and documents therefor, one copy of which is to be handed in to the carrier.

3. If conducting or terminating customs control forms within the time limit specified in clause 2 of this Article are impossible and there are sufficient grounds to believe that conducting or terminating respective customs control forms can lead to detection and suppression of violations of customs legislation of the Customs Union and/or legislation of the Republic of Belarus on customs regulation, the automobile vehicle is moved to and/or placed in the customs control zone. In that instance the automobile vehicle may stay in the customs control zone during the time necessary for terminating customs control forms, with the exception of the case when the automobile vehicle is subject to seizure or arrest in accordance with legislative acts of the Republic of Belarus.

#### **Article 16. Rights of customs bodies in the field of technical protection of information**

Customs bodies and officials thereof, within the limits of their competence, have the right to carry out activity on technical protection of the information, including by cryptographic methods, including the use of electronic digital signature in the part of certification of the external presentation form of the electronic document on a paper presented to the customs body or by the customs body, also in the part of providing services on dissemination of public signature verification keys.

#### **Article 17. Observance of requirements of customs legislation of the Customs Union and legislation of the Republic of Belarus by customs bodies and officials thereof**

1. Decisions shall be taken and action shall be committed by customs bodies or officials thereof within the limits of their competence and in accordance with customs legislation of the Customs Union and legislation of the Republic of Belarus.

2. Observance of requirements of customs legislation of the Customs Union and legislation of the Republic of Belarus when decisions are taken by customs bodies and officials thereof, when actions (omission) are committed by them, is ensured by the right to appeal, public prosecutor's supervision, and also by departmental control.

#### **Article 18. Interaction of customs bodies with other state bodies and organizations and also with participants of foreign economic activity**

1. Customs bodies fulfil their functions independently and in interaction with other state bodies in the order determined by normative legal acts of the Republic of Belarus, having interdepartmental nature, or by agreements between customs bodies and other state bodies.

2. The State Customs Committee of the Republic of Belarus shall be the body responsible for organization of fight against smuggling and other crimes the proceedings on which is referred to the competence of customs bodies, administrative offences the conducting of administrative proceedings on which is referred to the competence of customs bodies. Other state bodies and organizations, with the limits of their competence, must assist the State Customs Committee in fulfilling the said function.

3. Customs bodies establish and maintain relations of a consultative nature with participants of foreign economic activity with a view of improvement of the customs regulation.

#### **Article 19. Abolition or modification of decision of the customs body or its official**

The customs body or its official, within the limits of his powers, is entitled to abolish or modify a decision of the customs body or its official, which does not correspond to requirements of customs legislation of the Customs Union and/or legislation of the Republic of Belarus, and also to take any measure provided by legislation of the Republic of Belarus in respect of illegal actions (omission) of the customs body and its official, unless otherwise provided by this Law, other laws of the Republic of Belarus and/or acts of the President of the Republic of Belarus.

#### **Article 20. Liability of customs bodies and their officials**

1. For illegal decisions, unlawful actions (omission), officials of customs bodies bear administrative, criminal and (other) other liability in accordance with legislative acts of the Republic of Belarus.

Officials of customs bodies bear disciplinary liability in accordance with the Disciplinary Statute of Customs Bodies approved by the President of the Republic of Belarus.

2. Customs bodies shall, in accordance with civil and other legislation of the Republic of Belarus, reimburse damage cause to persons and their property as a consequence of illegal decisions, unlawful actions (omission) of officials of such customs bodies when they fulfil service-related obligations.

3. Damage caused by lawful actions of customs bodies and their officials is not subject to reimbursement, unless otherwise provided by this Law and other legislative acts of the Republic of Belarus.

## **Article 21. Legal status of officials of customs bodies**

1. Officials of customs bodies are employees holding full-time positions in the State Customs Committee of the Republic of Belarus, customs offices, state institutions making part of the system of customs bodies and having personal ranks.

2. Officials of customs bodies are state employees.

3. Personal ranks, order of assignment thereof and also categories of employees of state institutions making part of the system of customs bodies to whom personal ranks are assigned are determined by the President of the Republic of Belarus.

4. Officials of customs bodies shall wear uniform. Rules of wearing uniform of customs bodies officials are approved by the State Customs Committee of the Republic of Belarus. Uniform of customs bodies officials is provided free of charge.

Is allowed to pay customs bodies officials monetary compensation instead of provision of uniform, in the instances and in the order determined by the Government of the Republic of Belarus.

5. The order and conditions of performing active duty in customs bodies, including issues of payment of work of customs bodies officials are determined by the President of the Republic of Belarus.

## **Article 22. Guarantees of due execution of service duties by customs bodies officials**

1. Customs bodies officials, when fulfilling their service duties, are representatives of the state power and are under the protection of the state.

2. Official of the customs body, fulfilling duties imposed on him, shall be guided by customs legislation of the Customs Union and legislation of the Republic of Belarus and is subordinated to the immediate superior and direct ones.

Illegal affecting or interfering in whatever form activities of customs bodies and officials thereof with the aim to exercise influence a decision taken by the customs body or its official or an action performed by that official are not allowed and entail liability established by legislative acts of the Republic of Belarus.

Nobody has the right to compel an official of the customs body to fulfil duties not imposed on customs bodies by customs legislation of the Customs Union and/or legislation of the Republic of Belarus.

Having receive an order explicitly contradicting customs legislation of the Customs Union and/or legislation of the Republic of Belarus, official of the customs body is obliged to be guided by provisions of customs legislation of the Customs Union and legislation of the Republic of Belarus.

3. Organizational structures of political parties and other public associations pursuing political goals may not be created and function at customs bodies.

4. Insult to an official of the customs body, threat, resistance, violence or encroachment on his life, health and property entail liability in accordance legislative acts of the Republic of Belarus.

5. Protection of life, health, honour, dignity, and property of family members of an official of the customs body against illegal encroachments in connection with fulfilment by that official of his service duties is guaranteed by legislative acts of the Republic of Belarus.

## **Article 23. Obligatoriness of execution of legal orders or demands of customs body official**

1. Legal orders or demands of customs body official when he fulfils his service duties are obligatory for execution by state bodies, other organisations, officials thereof and other employees, and also by natural persons.

2. Failure to obey a legal order or demand of customs body official, and also other actions (omission) which obstruct fulfilment of duties imposed on that official, entails liability provided by legislative acts of the Republic of Belarus.

## **Article 24. Conditions and limits of application by customs body officials of physical force, special means, weapons and use of service dogs**

1. Some categories of customs bodies officials have the right to apply physical force, special means, military and service weapons (hereinafter – weapons) and use service dogs in the order provided by this Law and other acts of legislation of the Republic of Belarus. Such officials are obliged to undergo training on application of physical force, special means, weapons and use of service dogs, and also periodical testing for aptitude for actions under the conditions connected with application of physical force, special means, weapons and use of service dogs.

2. Application of physical force, special means and/or weapons must follow a warning about the intention to apply them, clearly expressed and evident for the person against whom physical force, special means and/or weapons are applied, with the exception of instances when delay in application of physical force, special means and/or weapons creates direct danger for life of natural persons or can entail other serious consequences.

3. When applying physical force, special means and/or weapons, depending on the nature and level of danger of the violation and also on the degree of offered counteraction, customs bodies officials are obliged to presume that the damage caused when eliminating the danger should be minimal.

4. Customs bodies officials are obliged to take measures on providing medical aid to natural persons who received bodily injuries and immediately notify about the incident the head of the customs body who shall, not later than one day from the moment of application of physical force, special means and/or weapons, inform bodies of internal affairs at the place of application of physical force, special means and/or weapons, about each such instance that entailed causation of damage to the health of natural persons.

#### **Article 25. Application of physical force by customs bodies officials**

1. Some categories of customs bodies officials have the right to apply physical force, including combat skills of close fight, only in the instances when non-violent methods cannot ensure the fulfilment of duties imposed on customs bodies.

2. Physical force is applied for:

2.1. suppression of an offence;

2.2. detention of persons who committed an offence;

2.3. overcoming counteraction to legal demands of customs bodies officials;

2.4. obstructing access to premises, to the territory, to goods, including vehicle, being under customs control;

2.5. obstruction illegal access to structures being in the operative administration of customs bodies or used by them.

3. Categories of customs bodies officials granted the right to apply physical force are determined the State Customs Committee of the Republic of Belarus.

#### **Article 26. Application of special means by customs bodies officials**

1. Some categories of customs bodies officials have the right to apply handcuffs, rubber truncheons, lachrymogenous substances, devices for opening premises, means for compelled stop of vehicles, other special means with the aim of:

1.1. holding off an attack on customs bodies officials;

1.2. holding off an attack on structures or vehicles being in the operative administration of customs bodies or used by them, on goods, including vehicles, being under customs control, and also freeing those objects in the event of their seizure;

1.3. detaining offenders, bringing them to service premises of the customs body or body of internal affairs, if those persons defy or resist or may cause damage to other person or themselves;

1.4. suppressing physical resistance being offered to a customs body official;

1.5. stopping a vehicle if the driver of that vehicle did not fulfil a demand of a customs body official to stop;

1.6. suppressing the beginning of movement of a vehicle without permission of a customs body official when conducting customs control in relation to that vehicle.

2. It is prohibited to apply special means in relation to women with evident signs of pregnancy, persons with obvious signs of disability and minors when their age is obvious or known, with the exception of instances of their offering armed resistance, committing group assault or another assault endangering the life and health of natural persons, safe-keeping and integrity of goods, including vehicles being under customs control.

3. List of special means applied by customs body officials is determined by the President of the Republic of Belarus.

4. Categories of customs bodies officials granted the right to apply special means are determined the State Customs Committee of the Republic of Belarus.

#### **Article 27. Bearing, storage and application (use) of weapons by customs bodies officials**

1. When fulfilling their service duties some categories of customs bodies officials are granted the right to bear and store weapons.

The list of types of weapons and ammunition for them applied (used) by customs bodies officials, and also categories of customs bodies officials provided with the right to bear and store weapons are determined by the President of the Republic of Belarus.

2. Customs bodies officials are entitled to use weapons for:

2.1. holding off a group or armed attack on structures, vehicles and other objects being in the operative administration of customs bodies or used by them, on goods, including vehicles, being under customs control, and also freeing those objects in the event of their seizure;

2.2. detaining a person who offers armed resistance or caught when committing a grave or particularly grave crime, and also an armed persons refusing to fulfil legal demands to surrender weapons;

2.3. holding off an attack on customs bodies officials and other natural persons which endangers their lives or for preventing seizure of weapons of a customs bodies official.

3. A customs bodies official has the right to ready the weapon if he believes that under the circumstances grounds for its use provided by clause 2 of this Article can arise.

4. It is prohibited to apply weapons:

4.1. when there is a considerable concentration of people, and third persons can be affected;

4.2. in the direction of warehouses (storage facilities) containing flammable, explosive, highly toxic substances and also means for transportation of those substances;

4.3. in relation to women, persons with obvious signs of disability, minors when their age is obvious or known, with the exception of the cases when the mentioned persons commit armed or group assault or other actions which threaten life or health of natural persons.

5. Customs bodies officials have the right to use weapons for:

5.1. warning about intention to apply weapons, making an alarm signal or calling aid;

5.2. stopping a vehicle by means of its damage if the driver of that vehicle does not obey repeated lawful demands, knowingly obvious for him, of customs bodies officials to stop the vehicle;

5.3. neutralizing an animal directly threatening the life or health of customs bodies officials and other natural persons;

#### **Article 28. Use of service dogs by customs bodies officials**

1. Some categories of customs bodies officials have the right to use service dogs for:

1.1. search and detection of narcotic drugs, psychotropic substances, precursors and analogues thereof, explosive substances, weapons, ammunition and other goods illegally imported to the Republic of Belarus and/or exported from the Republic of Belarus and having individual smell, when conducting customs control;

1.2. search and detection of narcotic drugs, psychotropic substances, precursors and analogues thereof, explosive substances, weapons, ammunition and other items having individual, smell when performing investigative actions and conducting operational search arrangements;

1.3. conducting odorologic expert examination;

1.4. search and detection of an individual on his specific smell;

1.5. carrying out guarding of customs infrastructure objects.

2. It is prohibited to use service dogs in instances of occurrence of a threat to life, health, honour and dignity of natural persons, for performing actions that do not correspond to the intended use of a service dog, and also under conditions which contribute to causing damage to its working capacity, life or health.

3. Categories of customs bodies officials granted the right to apply service dogs, training and maintenance thereof are determined the State Customs Committee of the Republic of Belarus.

#### **Article 29. Support to activities of customs bodies**

Support to activities of customs bodies is carried out at the expense of means of the republican budget and other sources not prohibited by legislation of the Republic of Belarus.

#### **Article 30. Provision of social guarantees to customs bodies officials**

Provision of social guarantees to customs bodies officials is carried out in accordance with legislation of the Republic of Belarus.

#### **Article 31. Protection of information in customs bodies**

Protection in customs bodies of information dissemination and/or provision of which is restricted is ensured in accordance with legislation of the Republic of Belarus.

#### **Article 32. Places of location of customs bodies**

Places of location of customs bodies are customs clearance points opened in accordance with legislation of the Republic of Belarus, and also other places determined by the State Customs Committee of the Republic of Belarus in which customs bodies officials are stationed.

#### **Article 33. General provisions about customs clearance points**

1. Customs clearance points include specially equipped and fitted service premises of the customs body and customs control zones.

2. Customs clearance points are divided in republican and departmental.

#### **Article 34. Republican customs clearance points**

1. Republican customs clearance points are opened and abrogated with a view of determining places of movement of goods through the customs border of the Customs Union in the Republic of Belarus.

2. Places of location of republican customs clearance points, their specialization, and also persons responsible for maintenance of such points are determined by the President of the Republic of Belarus or on his instructions by the Government of the Republic of Belarus.

3. Republican customs clearance points may be located:

3.1. at crossing points through the State Border of the Republic of Belarus opened in accordance with legislation of the Republic of Belarus on the State Border of the Republic of Belarus;

3.2. at interstate transfer railway stations of the Republic of Belarus which do not have the status of the crossing point through the State Border of the Republic of Belarus.

4. In accordance with treaties of the Republic of Belarus, republican customs clearance points may be located: in the customs territory of contiguous states.

5. Financing expenses related to designing, construction, fitting, economic support, technical equipment, reconstruction and maintenance of republican customs clearance points is carried out at the expense of means of the republic budget and other sources not prohibited by legislation of the Republic of Belarus.

### **Article 35. Departmental customs clearance points**

1. Departmental customs clearance points are opened and abrogated according to the decision of the State Customs Committee of the Republic of Belarus in the order established by it and may be located:

1.1. in territories of temporary-storage warehouses;

1.2. in other buildings, premises in in territories being in the state ownership and assigned to customs bodies on the right of operative administration or being in the ownership, economic management, operative administration or lease of other legal persons.

2. With a view of ensuring the efficiency of control over observance of customs legislation of the Customs Union and legislation of the Republic of Belarus on customs regulation, the State Customs Committee of the Republic of Belarus is entitled to establish some customs clearance points for performance of customs operations and conducting customs control in relation to certain types of goods:

2.1. in case of necessity to apply specialized equipment and/or special knowledge for performance of customs operations in relation to some types of goods, including cultural valuables, animals and plants, referred to species covered by treaties of the Republic of Belarus and/or included in the Red Book of the Republic of Belarus, parts and derivative thereof, weaponry, military equipment and ammunition, radioactive substances, including fissionable and replicating nuclear materials, goods containing intellectual property objects;

2.2. depending on the type of transport used for international carriage of goods;

2.3. in case of repeated illegal movement through the customs border of the Customs Union of some types of goods;

2.4. in case of movement through the customs border of the Customs Union of goods restricted for movement through the customs border of the Customs Union upon importation and/or exportation;

2.5. in other instances provided for by customs legislation of the Customs Union or legislation of the Republic of Belarus on customs regulation.

3. Persons responsible for maintenance of customs clearance points are:

3.1. when a customs clearance point is located in the territory of a temporary-storage warehouse – keeper of such warehouse;

3.2. when a customs clearance point is located in other places – legal persons in the ownership, economic management, operative administration or lease of which are buildings, premises and territories, included in composition of such points.

4. Financing expenses related to related to fitting, economic support, including performance of current and major repairs, economic maintenance and technical equipment of departmental customs clearance points opened on the initiative of temporary-storage warehouse keepers or other legal persons, with the exception of customs bodies, is carried out at the expense of means of the mentioned persons without subsequent reimbursement of such expenses by customs bodies.

Financing expenses related to fitting, economic support, including performance of current and major repairs, economic maintenance and technical equipment of departmental customs clearance points opened on the initiative is carried out at the expense of means of the republican budget and other sources not prohibited by legislation of the Republic of Belarus.

Premises and other objects of departmental customs clearance points opened on the initiative of temporary-storage warehouse keepers or other legal persons, with the exception of customs bodies, may not be alienated and used for other purposes not connected with conducting customs control and release of goods,

prior to abrogation of the mentioned customs clearance points in the order established by legislation of the Republic of Belarus.

#### **Article 36. Time of work of customs bodies**

1. Time of work of customs bodies at customs clearance points is determined by the State Customs Committee of the Republic of Belarus.

Decision about temporary increase of the time of work of customs clearance points is taken by the Chairperson of the State Customs Committee of the Republic of Belarus.

2. Time of work of customs bodies at republican customs clearance points is determined with regard to volumes and frequency of international carriages, and also time of work of crossing points through the State Border of the Republic of Belarus provided by treaties of the Republic of Belarus.

3. At a reasoned request of an interested person and upon possibility of the customs body, some customs operations can be performed outside the time of work of the customs body.

### **CHAPTER 3**

#### **APPEALING ACTIONS (OMISSION) OF CUSTOMS BODIES AND THEIR OFFICIALS**

##### **Article 37. Right to appeal**

1. Any person is entitled to appeal decisions, actions (omission) of customs bodies or officials thereof if he believes that appealed decisions, actions (omission) contradict customs legislation of the Customs Union and legislation of the Republic of Belarus and infringe on his rights or legitimate interests or illegally impose on him any duties.

2. The right provided for by clause 1 of this Article may be realized within time limits established by this Law, other laws of the Republic of Belarus and/or acts of the President of the Republic of Belarus.

##### **Article 38. Order of appeal**

1. Decisions, actions (omission) of customs bodies or officials thereof may be appealed against to customs bodies and/or the court.

Filing a complaint on an action (omission) of customs bodies or an official thereof to customs bodies does not exclude the right to file a complaint to the court.

Appealing an action (omission) of customs bodies or an official thereof in the court is carried out in accordance with civil procedural and economic procedural legislation of the Republic of Belarus. In this instance the complaint on an action (omission) of customs bodies or an official thereof may be filed with the court within the time limit established by Article 40 of this Law, unless otherwise established by civil procedural and economic procedural legislation of the Republic of Belarus.

2. Decisions, actions (omission) of customs bodies or officials thereof may be appealed against to customs bodies in the general order established by Articles 39--48 of this Law, and in the instance established by Article 49 of this Law – in the simplified order established by that Article.

Order of filing, consideration and disposal of complaints to actions (omission) of customs bodies or officials thereof established by this Chapter is applied in the case of appealing actions (omission) of customs bodies or officials thereof, with the exception of cases when the complaints are to be considered in accordance with legislation of the Republic of Belarus on constitutional court proceedings, civil, civil procedural, economic procedural, criminal procedural legislation of the Republic of Belarus, procedural executive legislation of the Republic of Belarus on administrative offences, legislation of the Republic of Belarus on administrative procedures, and also if legislative acts of the Republic of Belarus establish another order for filing and consideration of such complaints.

##### **Article 39. Order of filing complaint with customs body**

1. A complaint against a decision, action (omission) of the customs body shall be filed to the superior customs body.

A complaint against a decision, action (omission) of an official of the customs body shall be filed with the customs body in which that person is on service.

2. A complaint against a decision, action (omission) of the customs body being filed to the State Customs Committee of the Republic of Belarus may be filed both directly to the State Customs Committee of the Republic of Belarus and through the customs body the decision, action (omission) of which is being appealed against.

The customs body against the decision, action (omission) of which the complaint has been filed shall direct it to the State Customs Committee of the Republic of Belarus along with confirming materials within five calendar days from the day of its receipt by such customs body.

3. In the instances when the customs body that received the complaint against an action (omission) of customs bodies or an official thereof is not entitled to consider it, it is obliged to direct that complaint within

five calendar days from the day of its registration to the customs body that must consider it in accordance with this Article, with notification in writing of the persons who filed such complaint.

#### **Article 40. Time limits for filing complaint with customs body**

A complaint against an action (omission) of customs bodies or an official thereof may be filed not later than one year from:

the day when the person learned or must have learned about violation of his rights and/or legitimate interests or about illegal imposition on him of any duties;

the day of expiration of the time limit established for taking a decision by the customs body of official thereof or for performing by the customs body of official thereof actions, adoption or performance of which is provided in accordance with customs legislation of the Customs Union, this Law and other acts of legislation of the Republic of Belarus on customs regulation.

#### **Article 41. Renewal of time limit for filing complaint with customs body**

In the event if the time limit specified in Article 40 of this Law has been missed for valid reasons, upon an application of the person who applied with the complaint against an action (omission) of customs bodies or an official thereof, that time limit may be renewed according to a decision of the head of the customs body authorized to consider that complaint, and the complaint shall be considered in the order established by this Chapter.

#### **Article 42. Form and contents of complaint filed with the customs body in writing**

1. A complaint against an action (omission) of customs bodies or an official thereof, being filed in writing, must be signed by the natural persons who applied with such complaint or by his representative by virtue of a power based on legislation of the Republic Belarus or an act of an authorized state body, and when the complaint is being filed by an organization – by a representative of the organization authorized in accordance with legislation of the Republic of Belarus or constituent documents with indication of his name, own name and patronymic (if available). A complaint filed by an organization must be certified by the seal of the organization.

2. A complaint against an action (omission) of the customs body or an official thereof must contain the following data:

2.1. name of the customs body or position, name, own name and patronymic of the customs body official (if known), decision, actions (omission) of which are being appealed;

2.2. name, own name and patronymic (if available) of the person who files the complaint, its place of residence or place of stay;

2.3. essence of the decision, actions (omission) being appealed;

2.4. information about results of the preceding consideration of the complaint (if available).

3. A complaint against an action (omission) of customs bodies or an official thereof shall be accompanied by documents confirming circumstances mentioned in that complaint. In this instance the complaint is to be accepted for consideration even if such documents are not submitted by the person who applied with the complaint or are not submitted in full.

A complaint shall be accompanied by documents confirming powers of natural persons who act as representatives of organizations and individual entrepreneurs and/or in the interests of those persons.

If necessary documents are absent in the customs body, a decision of which or actions (omission) of an official of which are being appealed, and submission of such documents has essential importance for consideration of the mentioned complaint, the customs body considering the complaint is obliged to request them from the person who filed the complaint. In this instance the time limit for consideration of the complaint against a decision, action (omission) of the customs body or an official thereof shall be suspended till the submission of requested documents by the person but not longer than for three months.

In the event of failure of the person to submit documents requested by the customs body, the decision on the complaint is to be taken without regard to arguments for confirmation of which the documents have not been submitted.

#### **Article 43. Consequences of filing a complaint against a decision, action (omission) of the customs body or an official thereof with the customs body**

1. Filing a complaint against a decision, action (omission) of the customs body or an official thereof with the customs body does not suspend the execution of the appealed decision, actions (omission), unless otherwise established by the President of the Republic of Belarus.

2. If there are sufficient grounds to believe that a decision, action (omission) of the customs body or an official thereof, being appealed, do not correspond to customs legislation of the Customs Union and legislation of the Republic of Belarus, and also in the event when non-suspension of the appealed decision,

actions (omission) can have irreversible nature, the customs body considering the complaint is entitled to suspend, in full or in part, the execution of the appealed decision, actions (omission) till the decision on merits of the complaint have been taken.

**Article 44. Grounds for refusal of the customs body to consider complaint against a decision, action (omission) of the customs body or an official thereof**

1. The customs body shall refuse to consider a complaint against a decision, action (omission) of the customs body or an official thereof in the event when:

1.1. time limits established for appeal have not been complied with, and the person has not applied with an application on renewal of the missed time limit for appeal or an application on renewal of the missed time limit has been dismissed;

1.2. requirements established by clauses 1, 2 and part two of clause 3 of Article 42 of this Law have not been observed;

1.3. the person had already applied with a complaint against the same decision, actions (omission) of the customs body or official thereof to the court and a judgement has been made thereon;

1.4. the subject matter of the complaint is an act (document) of the customs body or official thereof which is not a decision of the customs body;

1.5. the subject matter of the complaint is a decision, actions (omission) of a body not being a customs body or an official of the body not being a customs body;

1.6. the complaint contains obscene or insulting words and expressions;

1.7. the text of the complaint is not readable;

1.8. the complaint is to be considered in accordance with legislation of the Republic of Belarus constitutional court proceedings, civil, civil procedural, economic procedural, criminal procedural legislation of the Republic of Belarus, procedural executive legislation of the Republic Belarus on administrative offences, legislation of the Republic Belarus on administrative procedures, and also if legislative acts of the Republic of Belarus establish another order for filing and consideration of such complaints.

2. A decision about refusal to consider a complaint against a decision, action (omission) of the customs body or an official thereof on merits must be taken not later than five working days from the day of receipt of the mentioned complaint, and in the instance provided by sub-clause 1.3 of clause 1 of this Article – from the day or receipt by the customs body considering that complaint of a court judgement issued on results of the consideration of a complaint against the same decision, actions (omission) of the customs body or its official.

3. A decision about refusal to consider a complaint against a decision, action (omission) of the customs body or an official thereof shall be brought to knowledge of the persons who applied with the complaint, in writing, and may be appealed against by the latter to the State Customs Committee of the Republic of Belarus and/or to the court, and a decision of the State Customs Committee of the Republic of Belarus – directly to the court.

**Article 45. Revocation of a complaint against a decision, action (omission) of the customs body or an official thereof filed with the customs body**

1. A person who applied to the customs body with a complaint against a decision, action (omission) of the customs body or an official thereof may revoke it at any time till the decision on complaint has been taken.

2. A repeat complaint concerning the same ground may be filed within the time limits established by Article 40 of this Law.

**Article 46. Adoption of decision on a complaint against a decision, action (omission) of the customs body or an official thereof**

In the name of the customs body a decision on a complaint against a decision, action (omission) of the customs body or an official thereof may be taken by by the head of the customs body or by a customs body official authorized by the former. In that instance consideration of the complaint against a decision, action (omission) of the customs body or an official thereof may not be performed by the official who took the appealed decision, committed the appealed actions (omission) or by an customs body official subordinated to the former.

**Article 47. Time limit for consideration by the customs body of a complaint against a decision, action (omission) of the customs body or an official thereof**

1. A complaint against an action (omission) of customs bodies or an official thereof must be considered by the customs body within one month.

2. If the customs body considering a complaint against a decision, action (omission) of the customs body or an official thereof recognizes necessary to extend the time limit for consideration of the mentioned



complaint, this time limit may be extended by the head of the customs body or an customs body official authorized by the former, but not longer than for one month.

3. The time limit for consideration of a complaint against a decision, action (omission) of the customs body or an official thereof, specified in clauses 1 and 2 of this Article, in case of a necessity to send requests to foreign states and/or international organizations may be extended up to six months by the head of the customs body considering such complaint.

4. In case of extension of the time limit for consideration of a complaint against a decision, action (omission) of the customs body or an official thereof, the customs body shall inform about it in writing the person who filed the complaint with indication of reasons of the extension.

5. The time limit for consideration of a complaint shall be computed from the day following the day of its registration with the customs body empowered to consider the mentioned complaint, and the time limit of extension of consideration of the complaint – from the day following the day of expiration of the time limit for consideration of the complaint specified in clauses 1 and 2 of this Article.

**Article 48. Decision of the customs body on a complaint against a decision, action (omission) of the customs body or an official thereof**

1. A decision of the customs body on a complaint against a decision, action (omission) of the customs body or an official thereof shall be taken in writing. The following shall be specified in such a decision:

- 1.1. name of the customs body that considered the complaint;
- 1.2. position, name and initials of the customs body official who took the decision on the complaint;
- 1.3. last name and initials or the name of the person who applied with the complaint;
- 1.4. short summary of the complaint essence;
- 1.5. decision taken on the complaint;
- 1.6. reasons and grounds of the decision taken;
- 1.7. data about the order of appealing against the decision taken.

2. According to results of the consideration of a complaint against a decision, action (omission) of the customs body or an official thereof may be taken the decision:

- 2.1. on satisfaction of the complaint against a decision, action (omission) of the customs body or an official thereof in full or in part;
- 2.2. on refusal to satisfy the complaint against a decision, action (omission) of the customs body or an official thereof if the the appealed decision, actions (omission) of the customs body or official thereof have be recognized lawful or if the fact of adoption of the appealed decision, performance of the appealed actions (omission) by the customs body or official thereof has not been proved during the consideration.

3. In case of satisfaction of the complaint against a decision, actions (omission) of the customs body or an official thereof in full or in part, the customs body:

- 3.1. shall abolish in full or in part the decision taken by the customs body or an official thereof;
- 3.2. shall abolish the decision taken by the customs body or an official thereof and oblige that customs body or an official thereof to take a new decision in accordance with legislation of the Republic of Belarus or take itself such a decision if its adoption is referred to the competence of the customs body that considered the complaint;
- 3.3. recognize the actions (omission) of the customs body or an official thereof as unlawful and determine measures that must be taken with a view of elimination of the committed violations or perform itself necessary actions if the performance thereof is referred to the competence of the customs body that considered the complaint.

4. A copy of the decision of the State Customs Committee of the Republic of Belarus taken on results of consideration of a complaint against a decision, actions (omission) of the customs body or an official thereof shall be sent to the customs body had been appealed.

5. Actions on implementation of a decision of the customs body about must be performed by the customs body the decision, actions (omission) of which or the decision, actions (omission) of an official of which have been recognized unlawful not later than ten calendar days from the day of adoption of the decision about satisfaction of the complaint or not later than ten calendar days from the day of receipt of the decision on the mentioned complaint by that body if the decision about satisfaction of the complaint against a decision, actions (omission) of the customs body has been taken by the State Customs Committee of the Republic of Belarus.

6. A customs body official considering a complaint against a decision, actions (omission) of the customs body or an official thereof in the name of the customs body shall, upon detection of signs of a punishable

failure of a customs body official to fulfil or undue fulfilment by the latter of service duties imposed on him, take measure on bringing that official to disciplinary liability in the established order.

7. A decision taken on results of consideration of the complaint against a decision, actions (omission) of the customs body or an official thereof shall be sent to the person who applied with the complaint within the time limits established by Article 47 of this Law.

**Article 49. Simplified order for appealing a decision, actions (omission) of a customs body official**

1. A decision, actions (omission) of a customs body official in relation to movement across the customs border of the Customs Union of goods the value of which does not exceed two thousand base units and/or one vehicle (combination of vehicles ) may be appealed in the simplified order.

2. The simplified order for appealing a decision, actions (omission) of a customs body official consists in a person's applying with a complaint in oral form to a superior official of the customs body in which serves the official the decision, actions (omission) of which are appealed.

3. Consideration of a complaint against a decision, actions (omission) of a customs body official in the simplified order shall be carried out without delay and the decision on it shall be taken immediately.

4. Under appealing in the simplified order, at the wish of the person who applied with a complaint against a decision, actions (omission) of a customs body official, the customs body official considering the said complaint shall draw up an act about consideration of the complaint against a decision, actions (omission) of a customs body official in the simplified order (act about consideration of the complaint) which shall contain data about the customs body official considering the complaint, about the person who applied with the complaint, short summary of the complaint and the decision taken. In case of refusal to consider a complaint against a decision, actions (omission) of a customs body official in the simplified order, the act about consideration of the complaint shall contain reasons of the refusal. Act about consideration of the complaint shall be signed by the customs body official considering the complaint and the person who applied with the complaint. A copy of the act about consideration of the complaint shall be handed in to the persons who applied with the complaint.

The form of the act about consideration of the complaint is determined by the State Customs Committee of the Republic of Belarus. The order of registration and storage of acts about consideration of complaints is determined by the head of the customs body.

5. Consideration of the complaint against a decision, actions (omission) of a customs body official, in the simplified order and the adoption of a decision thereon do not preclude the filing of a complaints against a decision, actions (omission) of a customs body official in the general order established by this Chapter.

**Article 50. Consideration of electronic complaints**

1. Electronic complaints are subject to be considered in the order established for consideration of written complaints having regard to specific features provided by this Article.

2. Electronic complaints are sent to customs bodies via the global computer network Internet to the address of their electronic mail or placed under a special heading on their official sites in the global computer network Internet in accordance with the requirements established by legislation of the Republic Belarus concerning the content of respective sites.

3. Electronic complaints shall comply with the requirements established by clause 2 of Article 42 of this Law, and also to contain the address of the electronic mail of the person who applied with the complaint.

4. Decisions on electronic complaints, and also notifications of persons who applied with complaints about extension of the time limit for consideration of the complaint are sent to electronic mail address of the persons who applied with complaints, with the exception of instances provided by part two of this clause.

Written answers (written notifications) shall be given to electronic complaints in the instances when the person who applied with the complaint asks to sent a written response (written notification) or in the electronic application there is no electronic mail address, and also in the instance when the decision to sent a written response (written notification) is taken by the head of the customs body considering the electronic complaint or by an official authorized by the latter.

**CHAPTER 4<sup>[SEP]</sup> INFORMING AND CONSULTING**

**Article 51. Informing about acts of customs legislation of the Customs Union and legislation of the Republic of Belarus on customs regulation**

1. Informing about acts of customs legislation of the Customs Union and legislation of the Republic of Belarus on customs regulation is carried out through their proclamation (publication) in official periodical printed editions in accordance with legislative acts of the Republic of Belarus, and also vie bringing information about them to public knowledge on television and radio, by means of other methods of

information dissemination, including through official sites of customs bodies in the global computer network Internet.

2. Informing about acts of customs legislation of the Customs Union and legislation of the Republic of Belarus on customs regulation is also carried out using oral explanations and declarations, information boards, panels, booklets and other printed materials, and also video-, audio- and other technical means applied for information dissemination, including for public and free familiarization in the following places:

- 2.1. at crossing points through the State Border of the Republic of Belarus;
- 2.2. at airports, ports, at railway and automobile stations;
- 2.3. at automobile and railway vehicles, on board vessels and aircraft engaged in international carriage of passengers;
- 2.4. in customs control zones and other places determined by customs bodies.

3. The State Customs Committee of the Republic of Belarus shall ensure informing on prepared drafts of laws of the Republic of Belarus, acts of the President of the Republic of Belarus and resolutions of the Government of the Republic of Belarus on issues of customs regulation in the Republic of Belarus through the official site of the State Customs Committee of the Republic of Belarus in the global computer network Internet and/or mass media, with the exception of drafts which contain information constituting state secrets, and other data protected by legislation, and also of drafts the preliminary notification about which will prevent conducting customs control or facilitate the decrease of its efficiency.

4. Drafts of legislative and other normative legal acts of the Republic of Belarus being developed by the State Customs Committee of the Republic of Belarus which may affect conditions of carrying out entrepreneurial activity shall be considered at public consultation (expert) council at the State Customs Committee of the Republic of Belarus.

**Article 52. Receipt of information about reasons of a decision taken, action (omission) committed**

1. An interested person is entitled to apply to the customs body with a request about reasons of a decision taken, action committed or about reasons of its omission if such decision, action (omission) affect rights and legitimate interests of the said person.

2. A request is filed within one year from the day when the interested person learned or must shall have been learned about adoption of the the decision, performance of the action or about expiration of the time limit for their adoption or performance.

**Article 53. Consulting by customs bodies on issues of customs regulation and other issues referred to the competence of customs bodies**

1. Customs bodies shall consult interested persons on issues concerning customs legislation of the Customs Union, legislation of the Republic of Belarus on customs regulation and other issues referred to the competence of customs bodies.

In the name of customs bodies, consulting is carried out by customs bodies officials authorized to consulting in accordance with their official duties.

2. Consulting is carried out by customs bodies in oral and written forms free of charge. At a written request of an interested person, the custom body is obliged to provide information in written form within as short as possible time limits, but not later than one month from the day of receipt of the said request. Consulting in written form is carried out on a blank form of the customs body. The head of the customs body shall determine the order of registration of consultations being carried out and the time for conducting oral consultations.

## **CHAPTER 5**

### **ACTIVITIES IN THE SPHERE OF CUSTOMS AFFAIRS**

**Article 54. Principal provisions on inclusion of legal persons in registries of persons carrying out activity in the sphere of customs affairs**

1. The order and conditions for inclusion of legal persons interested in carrying out activities as free warehouse keeper in the registry of free warehouse keepers, grounds for exclusion from such a registry of a free warehouse keeper and the order of exclusion from such a registry, and also the order of suspension of activity as a free warehouse keeper and its renewal, the order of maintaining the registry of free warehouse keepers are determined by the President of the Republic of Belarus.

The order and conditions for inclusion of legal persons in the registry of duty free shop keepers and also the order and conditions of exclusion from such a registry are determined by the President of the Republic of Belarus.

2. Legal persons are entitled to carry out activity in the sphere of customs affairs as customs representative, customs carrier, temporary-storage warehouse keeper, and customs warehouse keeper after the

inclusion respectively in the registry of customs representatives, registry of customs carriers, registry of temporary-storage warehouse keepers, and registry of customs warehouse keeper (hereinafter, unless otherwise provided by this Law – registries), which are maintained by the State Customs Committee of the Republic of Belarus.

3. Activity in the sphere of customs affairs as customs representative, customs carrier, temporary-storage warehouse keeper, and customs warehouse keeper, carried out by persons not included in respective registries is illegal and entails liability in accordance with legislative acts of the Republic of Belarus.

4. The right to inclusion in a respective registry belongs legal persons with a place of location in the Republic of Belarus and created in accordance with legislation of the Republic of Belarus.

5. Inclusion of legal persons in registries and exclusion therefrom are carried out by the State Customs Committee of the Republic of Belarus.

6. The registries shall indicate:

6.1. data about the legal person included in the registry (name and place of location of the legal person, accounting number of the payer), its separate subdivisions (affiliates) which will carry out activity in the sphere of customs affairs;

6.2. number and date of the decision about inclusion of the legal person in the registry;

6.3. number of inclusion in the registry;

6.4. data about suspension of activity in the sphere of customs affairs, period of such suspension, and also data about renewal of activity in the sphere of customs affairs;

6.5. data about exclusion from the registry;

6.6. other data provided by this Chapter, depending in the kind of activity of the sphere of customs affairs.

7. Information contained in the registries is open, unless otherwise established by legislative acts of the Republic of Belarus.

Access to data of the registries is ensured by means of the publication thereof, including using information technologies.

#### **Article 55. Order of inclusion of legal persons in the registries**

1. For inclusion in a respective registry, a legal person shall submit to the State Customs Committee of the Republic of Belarus:

1.1. application according to the form determined by the State Customs Committee of the Republic of Belarus;

1.2. copies of constituent documents of the legal person and documents confirming the state registration of the legal person, certified by the legal person (statutes with existing changes and additions, constituent contracts for legal persons which operate only on the basis of constituent contracts with existing changes and additions, certificate of state registration), and in the event of reorganization – copies of mentioned documents, certified by the legal person, evidencing the reorganization of the person which acted earlier;

1.3. other documents specified in this Chapter which may be submitted as originals, notarially certified copies or copies certified by the legal person.

2. In case the legal person does not submit all necessary documents or submitted documents do not meet requirements, the State Customs Committee of the Republic of Belarus shall, not later than five working days from the days from the day of receipt of the application, inform in writing the legal person about refusal to accept the application with indication of the reason of refusal.

3. The application must be considered by the State Customs Committee of the Republic of Belarus within one-month term from the day of its receipt.

During consideration of the application, the State Customs Committee of the Republic of Belarus is entitled to request documents confirming the data specified by the legal person from third persons, and also from state bodies and other organizations. The time limit for consideration may be extended for a period of submission of documents requested but not longer than for one month with informing the legal person in writing with indication of reasons for extension.

In the process of consideration of the application, customs bodies may receive explanations of the legal person, engage special possessing special knowledge and skills, and also specialists of other state bodies and other organizations in accordance with the established order.

According to results of consideration of the application and also of materials on results of performed inspections a decision about inclusion of the legal person in the respective registry or about refusal to include in such registry shall be taken.

4. A decision about inclusion of the legal person in the respective registry shall be formalized as an order of the Chairperson of the State Customs Committee of the Republic of Belarus on the basis of which the legal person is included in the registry.

If the legal person has several temporary-storage warehouses, customs warehouses, that legal person is included in the registry separately concerning each temporary-storage warehouse, customs warehouse.

5. The legal person is included in the registry from the day of adoption of the decision about inclusion thereof in the respective registry for an indefinite period.

6. The State Customs Committee of the Republic of Belarus shall, within three working days from the day of adoption of the decision about inclusion of the legal person in the registry, notify the person about it with indication of the number of inclusion of that legal person in the registry.

7. A customs carrier included in the registry of customs carriers is handed in a document confirming its status according to the form determined by customs legislation of the Customs Union.

8. A decision about refusal to include the legal person in the respective registry shall be taken in the event of:

availability of inaccurate data in the application with enclosed documents;

availability of the data about failure of the legal person to meet conditions established for inclusion in the respective registry.

A decision about refusal to include the legal person in the respective registry shall be formalized as an order of the Chairperson of the State Customs Committee of the Republic of Belarus.

When a decision about refusal to include the legal person in the respective registry has been taken, the State Customs Committee of the Republic of Belarus shall inform it in writing not later than within three working days from the day of adoption of the decision.

#### **Article 56. Order of introducing changes in registries**

1. In the event of change of data declared by the legal person upon inclusion in the registry, the legal person carrying out activity in the sphere of customs affairs is obliged to report about it to the State Customs Committee of the Republic of Belarus in writing within five working days from the day of change of such data (occurrence of respective events or from the day when the legal person learned about their occurrence).

2. The State Customs Committee of the Republic of Belarus shall, after receiving a respective document, consider them and take a decision about introduction of changes in the registry in the order established by clauses 3 and 4 of Article 55 of this Law.

#### **Article 57. Order of exclusion of legal persons from registries**

1. A legal person carrying out activity in the sphere of customs affairs is subject of exclusion from the registry in the instances established by the Customs Code of the Customs Union, with the exception of reorganization of the legal person in the form of transformation, splitting off one or several legal persons from it, affiliation of another legal person to it.

2. A decision about exclusion from registries of a legal person carrying out activity in the sphere of customs affairs as temporary-storage warehouse keeper or customs warehouse keeper if it is included in the respective registry in the order established by part two of clause 4 of Article 55 of this Law shall be taken depending on grounds for exclusion from the respective registry separately concerning each fact of inclusion of the legal person in the registry or simultaneously concerning all facts of inclusion in the registry.

The State Customs Committee of the Republic of Belarus shall:

on the basis of a decision about exclusion of a legal carrying out activity in the sphere of customs affairs from the registry, enter respective changes in the registry;

within three working days from the day of adoption of the decision about exclusion of the legal person carrying out activity in the sphere of customs affairs, notify the person about it in writing with indication of grounds for exclusion from the registry.

A decision about exclusion of the legal person carrying out activity in the sphere of customs affairs from the registry shall be formalized as an order of the Chairperson of the State Customs Committee of the Republic of Belarus, which enters into force on the following working day after its adoption.

3. In the event of exclusion from the registry, a legal person carrying out activity in the sphere of customs affairs is entitled to apply with the application about inclusion in the registry only after elimination of causes which served as a ground for adoption of the decision about exclusion from the registry.

4. Exclusion from the registry does not release the legal person carrying out activity in the sphere of customs affairs or its successor from the duty to finish customs operations on carriage or storage of goods being under customs control or to perform other actions the duty of performance of which arose prior to

adoption of the decision about exclusion from the registry in accordance with the order established by customs legislation of the Customs Union and legislation of the Republic of Belarus on customs regulation.

5. Decisions of the Chairperson of the State Customs Committee of the Republic of Belarus about refusal to include a legal person in the respective registry or about exclusion of a legal person carrying out activity in the sphere of customs affairs from such registry may be appealed in the order established by this Law and other legislative acts of the Republic of Belarus.

#### **Article 58. Specific feature of inclusion in the registry of customs representatives**

1. Inclusion of a legal person in the registry of customs representatives is carried out subject to observance of the following conditions:

1.1. there are at least two specialists on customs declaration in the staff of the legal person;

1.2. there is a contract of insurance of its civil liability that may arise as a consequence of causing damage to the property of persons being represented or of violation of contracts with those persons. In this instance the insurance sum may not be less than ten thousand base units.

Fulfilment of an obligation must be secured in the amount established by part one of this sub-clause during the period when the legal person is included in the registry of customs representatives.

In case of change in accordance with legislation of the Republic of Belarus of the base unit or after the outpayment of insurance money made during the validity period of the contract of insurable of civil liability, the insurance sum under that contract shall be reinstated by its parties with payment of an additional insurance fee up to its minimal amount established by part one of this sub-clause, within fifteen working days after occurrence of a respective event according to the rules of the corresponding type of insurance approved by the insurer and agree with the body carrying out supervision of the observance of requirements of legislation of the Republic of Belarus on insurance;

1.3. submission to the customs body in the region of activity of which the legal person is situated of a security of the payment of customs duties, tax payment for the sum equivalent to not less than one million Euro at the official rate of Belarusian rouble to Euro established by the National Bank of the Republic of Belarus on the on the day of providing such security;

1.4. on the day of applying with an application for inclusion in the registry of customs representatives, the legal person is considered, in accordance with legislation of the Republic of Belarus on administrative offences, as not being punished with administrative penalty on cases on administrative customs offences which entailed confiscation or recollection of the value of goods for the sum of two hundred fifty base units and more;

1.5. on the day of applying with an application for inclusion in the registry of customs representatives, the legal person has no duty not fulfilled within the established time limit on payment of customs payment and also of interest and penalty interest accrued for failure to fulfil the duty on payment of customs payments;

1.6. there are information systems, information technologies and means for their support, which meet requirements established by legislation of the Republic of Belarus on customs regulation, used for filling in, control and printing of customs documents, and also for submission of reports on performed customs operations.

2. For inclusion in the registry of customs representatives, the legal person shall submit to the State Customs Committee of the Republic of Belarus documents specified in clause 1 of Article 55 of this Law and also:

2.1. extracts from order about accepting in the staff of specialists on customs regulation;

2.2. insurance contract or another document confirming the existence of a contract of insurance of its civil liability that may arise as a consequence of causing damage to the property of persons being represented or of violation of contracts with those persons;

2.3 contract with developers of information systems, information technologies and means for their support for maintenance thereof, in case of development of such software products by the legal person – a document confirming compliance of the software with requirements established by legislation of the Republic of Belarus.

#### **Article 59. Specialist on customs declaring. Requirements for specialist on customs declaring**

1. Specialist on customs declaring – a natural person who meets qualification requirements established by clause 2 of this Article and passed attestation on compliance with qualification requirements.

2. A specialist on customs declaring carries out his activity as employee of the customs representative.

3. As specialist on customs declaring may be a natural person:

who has higher education and passed retraining at the higher education level on the speciality "Customs affairs";

who has higher education and passed advanced training in the sphere of customs declaring;  
who has secondary special education and experience of work in the sphere of customs affairs and/or foreign trade activity of not less than three years and passed advanced training in the sphere of customs declaring.

A natural person who received a corresponding education abroad may be specialist on customs declaring if there is a reference issued by the Ministry of Education of the Republic of Belarus on recognition of the education document issued in the foreign state and on establishing its equivalence (conformity) to the education document of the Republic of Belarus.

4. A specialist on customs declaring is obliged to pass advanced training in the sphere of customs declaring once every three years.

5. Advanced training in the sphere of customs declaring is carried out by a specialist in the sphere of customs declaring and a natural person who expressed the wish to become specialist on customs declaring at the State education institution determined by the State Customs Committee of the Republic of Belarus.

#### **Article 60. Attestation on compliance with qualification requirements**

1. Natural persons pretending to obtain the qualification certificate of the specialist on customs declaring shall pass attestation on compliance with qualification requirements (hereinafter in this Article – attestation).

2. Attestation is held in the form of qualification examination.

The State Customs Committee of the Republic of Belarus determines customs bodies that hold qualification examination, questions for qualification examination and also the order of its passing.

3. Customs bodies conducting attestation create qualification commissions that administer qualification examinations. Sittings of those commission are held as required, but at least once every three months.

4. For passing attestation a natural person pretending to obtain the qualification certificate of the specialist on customs declaring shall submit to the customs body the following documents:

application for admission to attestation according to the form established by the State Customs Committee of the Republic of Belarus;

identity document;

education documents in accordance with legislation of the Republic of Belarus with enclosure of the certificate provided by part two of clause 3 of Article 59 of this Law, if available;

work record book or an extract (copy) form the work record book (except for person having diploma of higher education).

Documents specified in indents three to five of part one of this sub-clause may be submitted as originals, notarially certified copies or copies along with presentation of originals.

Documents submitted in a foreign language shall be accompanied by a notarially certified translation in Belarusian or Russian language.

In cases when the natural person does not submit all necessary documents or submitted documents do not meet established requirements, or the application has been submitted with violation of time limits established by clause 12 of this Article, the customs body shall, not later than five working days from the days from the day of receipt of the application, inform in writing the natural person about refusal to accept the application with indication of the reason of refusal.

5. Natural persons pretending to obtain the qualification certificate of the specialist on customs declaring and having submitted documents have the right to familiarize with the order of passing the qualification examination and the list of questions for it.

6. The qualification commission shall assess, according to results of attestation, the level of professional knowledge of natural persons pretending to obtain the qualification certificate of the specialist on customs declaring.

7. Natural persons who passed the qualification examination are issued the qualification certificate of the specialist on customs declaring according to the form established by the State Customs Committee of the Republic of Belarus.

For obtaining the qualification certificate of the specialist on customs declaring, a natural person who successfully passed the qualification examination, shall submit to the State Customs Committee of the Republic of Belarus a payment document on payment of the customs fee for issuance of the qualification certificate of the specialist on customs declaring.

Qualification certificate of the specialist on customs declaring shall be issued within ten working days from the day of receipt of the payment document confirming payment of the customs fee for issuance of the qualification certificate of the specialist on customs declaring.

Issued qualification certificates of specialists on customs declaration are registered in the book for record keeping of issuance of qualification certificates of specialists on customs declaration which is maintained by the State Customs Committee of the Republic of Belarus.

Qualification certificate of the specialist on customs declaring is not limited by a validity term.

Blank form of the qualification certificate of the specialist on customs declaring is a blank form of a document with certain level of protection the registration and storage of which are carried out in the order established by legislation of the Republic of Belarus.

In the event of loss of the qualification certificate of the specialist on customs declaring, its duplicate may be issued.

For obtaining a duplicate of the qualification certificate of the specialist on customs declaring, the specialist on customs declaring shall apply to the State Customs Committee of the Republic of Belarus and submit an application in an optional form for issuance of the duplicate.

The duplicate of the qualification certificate of the specialist on customs declaring within ten working days from the day of receipt of the application. A corresponding entry shall be made in the book for record keeping of issuance of qualification certificates of specialists on customs declaration.

8. Natural persons who did not pass the qualification examination are admitted for a repeat passing of the attestation. Natural persons who did not pass the repeat qualification examination are admitted for passing the attestation for third and subject times subject to their passing advanced training in the sphere of customs declaring prior to passing such attestation.

9. A qualification certificate of the specialist on customs declaring shall be annulled in the order determined by the State Customs Committee of the Republic of Belarus in the event if

9.1. the fact of obtaining the qualification certificate of the specialist on customs declaring using forged documents;

9.2. a court sentence entered into legal force providing for a punishment in the form of deprivation of the right to carry out activity as specialist on customs declaring within a determined period;

9.3. the specialist on customs declaring violates requirements established by clause 2 of Article 16 of the Customs Code of the Customs Union;

9.4. established by clause 4 of Article 59 of the Customs Code of the Customs Union;

9.5. the specialist on customs declaring violates requirement has been repeatedly (two and more times during a calendar year) brought to administrative liability for committing administrative customs offences.

10. A decision about annulment of the certificate of the specialist on customs declaring shall be formalized as an order of the Chairperson of the State Customs Committee of the Republic of Belarus.

The State Customs Committee of the Republic of Belarus shall, within three working days from the day of adoption of the decision about annulment of the qualification certificate of the specialist on customs declaring, notify the natural person the qualification certificate of the specialist on customs declaring of which has been annulled with indication of grounds for its annulment.

11. A natural person the qualification certificate of the specialist on customs declaring of which has been annulled is entitled to appeal the decision about annulment of the mentioned qualification certificate of the specialist on customs declaring in accordance with the Law and other legislative acts of the Republic of Belarus.

Upon expiration of the time limit for appeal of the decision about annulment of the qualification certificate of the specialist on customs declaring or after refusal to satisfy the complaint of the natural person against the decision about annulment of the qualification certificate of the specialist on customs declaring, an entry about the annulment of the attestation shall be made in the for record keeping of issuance of qualification certificates of specialists on customs declaration.

12. A natural person the qualification certificate of the specialist on customs declaring of which has been annulled is not entitled to apply with an application for admission to the attestation:

12.1. during one year from the day of adoption of the decision about annulment of the qualification certificate of the specialist on customs declaring if that attestation is annulled on the grounds provided by sub-clauses 9.1 and 9.3 of clause 9 of this Article;

12.2. during the period provided by the court sentence which entered into legal force if the qualification certificate of the specialist on customs declaring if that attestation is annulled on the ground provided by sub-clause 9.2 of clause 9 of this Article;

12.2. during the period when the person is considered as being punished by an administrative sanctions if the qualification certificate of the specialist on customs declaring if that attestation is annulled on the ground provided by sub-clause 9.5 of clause 9 of this Article.



## **Article 61. Specific feature of inclusion in the registry of customs carriers**

1. Inclusion of a legal person in the registry of customs carriers is carried out subject to observance of the following conditions:

1.1. the legal person has carried out activity on carriage of goods within at least two years on the day of applying with an application for inclusion in the registry of customs carriers;

1.2. submission to the customs body in the region of activity of which the legal person is situated of a security of the payment of customs duties, tax payment for the sum equivalent to not less than two hundred thousand Euro at the official rate of Belarusian rouble to Euro established by the National Bank of the Republic of Belarus on the on the day of providing such security;

1.3. there is a special permit (license) for carry out activity in the sphere of automobile transport if for carrying our respective carriage such a special permit (license) is required;

1.4. there are at least two vehicles used for carriage of goods in the ownership, economic management, operative administration, lease, including vehicles convenient for transport of goods under customs seal;

1.5. on the day of applying with an application for inclusion in the registry of customs carriers, the legal person has no duty not fulfilled within the established time limit on payment of customs payment and also of interest and penalty interest accrued for failure to fulfil the duty on payment of customs payments;

1.6. on the day of applying with an application for inclusion in the registry of customs carriers, the legal person is considered, in accordance with legislation of the Republic of Belarus on administrative offences, as not being punished with administrative penalty on cases on administrative customs offences which entailed confiscation or recollection of the value of goods for the sum of two hundred fifty base units and more;

1.7. there are information systems, information technologies and means for their support, which meet requirements established by legislation of the Republic of Belarus, used for submission of reports on performed customs operations.

2. For inclusion in the registry of customs carriers, the legal person shall submit to the State Customs Committee of the Republic of Belarus documents specified in clause 1 of Article 55 of this Law and also:

2.1. documents confirming carry out activity on carriage of goods for at least two years;

2.2. documents confirming that there are at least two vehicles used for carriage of goods in the ownership, economic management, operative administration, lease, including vehicles convenient for transport of goods under customs seal;

2.3 contract with developers of information systems, information technologies and means for their support for maintenance thereof, in case of development of such software products by the legal person – a document confirming compliance of the software with requirements established by legislation of the Republic of Belarus.

## **Article 62. Specific feature of inclusion into the register of temporary-storage warehouse keepers**

1. Inclusion of a legal person in the registry of customs temporary-storage warehouse keepers is carried out subject to observance of the following conditions:

1.1. there are structures intended for use as temporary-storage warehouses in the ownership, economic management, operative administration or lease, which meet requirements concerning their facilities, equipment and location established by Chapter 21 of this Law. In this instance the validity term of the contract of lease of structure intended for use as temporary-storage warehouse must be at least one year from the date of applying with an application for inclusion in the registry of temporary-storage warehouse keepers;

1.2. there is a contract of insurance of its civil liability that may arise as a consequence of causing damage to goods of other persons being in storage or of violation of contracts with other persons. In this instance the insurance sum may not be less than one hundred thousand base units. The amount of that insurance sum does not depend on the number of structures intended for use as temporary-storage warehouses.

Fulfilment of an obligation must be secured in the amount established by part one of this sub-clause during the period when the person is included in the registry of customs temporary-storage warehouse keepers.

In case of change in accordance with legislation of the Republic of Belarus of the base unit or after the outpayment of insurance money made during the validity period of the contract of insurable of civil liability, the insurance sum under that contract shall be reinstated by its parties with payment of an additional insurance fee up to its minimal amount established by part one of this sub-clause, within fifteen working days after occurrence of a respective event according to the rules of the corresponding type of insurance approved by the insurer and agree with the body carrying out supervision of the observance of requirements of legislation of the Republic of Belarus on insurance;

1.3. on the day of applying with an application for inclusion in the registry of temporary-storage warehouse keepers, the legal person has no duty not fulfilled within the established time limit on payment of customs payment and also of interest and penalty interest accrued for failure to fulfil the duty on payment of customs payments;

1.4. on the day of applying with an application for inclusion in the registry of temporary-storage warehouse keepers, the legal person is considered, in accordance with legislation of the Republic of Belarus on administrative offences, as not being punished with administrative penalty on cases on administrative customs offences which entailed confiscation or recollection of the value of goods for the sum of two hundred fifty base units and more;

1.5. there are information systems, information technologies and means for their support, which meet requirements established by legislation of the Republic of Belarus, used for submission of reports on performed customs operations.

2. For inclusion in the registry of temporary-storage warehouse keepers, the legal person shall submit to the State Customs Committee of the Republic of Belarus documents specified in clause 1 of Article 55 of this Law and also:

2.1. schematic plan of the structure intended for use as temporary-storage warehouse with indication of dimensions of all elements making part of the temporary-storage warehouse and total space, and also of access roads, certified by the legal person;

2.2. photos (inside and outside view) of the structure intended for use as temporary-storage warehouse, certified by the legal person;

2.3. documents confirming that the structure intended for use as temporary-storage warehouse is in the ownership, economic management, operative administration or lease of the legal person. Such documents may be contracts of sale or lease, technical certificate, certificate of state registration or extract from the registration book, state act on the land plot, or certificate of temporary use of the land plot, or certificate of state registration of creation of the land plot and arising of the right thereto, or extract from the registration book;

2.4. insurance contract or another document confirming that there is a contract of insurance of its civil liability that may arise as a consequence of causing damage to goods of other persons being in storage or of violation of contracts with other persons;

2.5. contract with developers of information systems, information technologies and means for their support for maintenance thereof, in case of development of such software products by the legal person – a document confirming compliance of the software with requirements established by legislation of the Republic of Belarus.

### **Article 63. Specific features of inclusion in the registry of customs warehouse keepers**

1. Inclusion of a legal person in the registry of customs warehouse keepers is carried out subject to observance of the following conditions:

1.1. there are structures intended for use as customs warehouse in the ownership, economic management, operative administration or lease, which meet requirements concerning their facilities, equipment and location established by Chapter 21 of this Law. In this instance the validity term of the contract of lease of structure intended for use as customs warehouse must be at least one year from the date of applying with an application for inclusion in the registry of customs warehouse keepers;

1.2. there is a contract of insurance of its civil liability that may arise as a consequence of causing damage to goods of other persons being in storage or of violation of contracts with other persons. In this instance the insurance sum may not be less than one hundred thousand base units. The amount of such insurance sum does not depend on the number of structures intended for use as customs warehouses.

Fulfilment of an obligation must be secured in the amount established by part one of this sub-clause during the period when the person is included in the registry of customs warehouse keepers.

In case of change in accordance with legislation of the Republic of Belarus of the base unit or after the outpayment of insurance money made during the validity period of the contract of insurable of civil liability, the insurance sum under that contract shall be reinstated by its parties with payment of an additional insurance fee up to its minimal amount established by part one of this sub-clause, within fifteen working days after occurrence of a respective event according to the rules of the corresponding type of insurance approved by the insurer and agree with the body carrying out supervision of the observance of requirements of legislation of the Republic of Belarus on insurance;

1.3. on the day of applying with an application for inclusion in the registry of customs warehouse keepers, the legal person has no duty not fulfilled within the established time limit on payment of customs

payment and also of interest and penalty interest accrued for failure to fulfil the duty on payment of customs payments;

1.4. on the day of applying with an application for inclusion in the registry of customs warehouse keepers, the legal person is considered, in accordance with legislation of the Republic of Belarus on administrative offences, as not being punished with administrative penalty on cases on administrative customs offences which entailed confiscation or recollection of the value of goods for the sum of two hundred fifty base units and more;

1.5. there are information systems, information technologies and means for their support, which meet requirements established by legislation of the Republic of Belarus, used for submission of reports on performed customs operations.

2. For inclusion in the registry of customs warehouse keepers, the legal person shall submit to the State Customs Committee of the Republic of Belarus documents specified in clause 1 of Article 55 of this Law and also:

2.1. schematic plan of the structure intended for use as customs warehouse with indication of dimensions of all elements making part of the customs warehouse and total space, and also of access roads, certified by the legal person;

2.2. photos (inside and outside view) of the structure intended for use as customs warehouse, certified by the legal person;

2.3. documents confirming that the structure intended for use as customs warehouse belongs to the legal person on the right of ownership, economic management, operative administration or is in lease. Such documents may be contracts of sale or lease, technical certificate, certificate of state registration or extract from the registration book, state act on the land plot, or certificate of temporary use of the land plot, or certificate of state registration of creation of the land plot and arising of the right thereto, or extract from the registration book;

2.4. insurance contract or another document confirming that there is a contract of insurance of its civil liability that may arise as a consequence of causing damage to goods of other persons being in storage or of violation of contracts with other persons;

2.5. contract with developers of information systems, information technologies and means for their support for maintenance thereof, in case of development of such software products by the legal person – a document confirming compliance of the software with requirements established by legislation of the Republic of Belarus.

#### **Article 64. Requirements and conditions of carrying out activity in the sphere of customs affairs**

1. Activity in the sphere of customs affairs must be carried out by persons included in respective registries with observance of requirements and conditions established for legal persons upon inclusion in the registries, other requirements and conditions determined by this Law, and also with observance of duties established by the Customs Code of the Customs Union for legal persons carrying out activity in the sphere of customs affairs.

2. Relations of a customs representative with declarants and other interested persons shall be built on the basis of a commission contract the conditions of which may not limit duties and liability of the customs representative before customs bodies.

3. The right of actual performance of customs operations in the name and on behalf of the declarant of other interested persons belong to employees of the customs representative being specialists on customs declaration and being in the staff of the customs representative.

4. When carrying out activity as a customs representative, the person included in the registry of customs representatives:

4.1. in the event of changing the staff of employees on customs declaration (admission in the staff of new employees or dismissal of employees being in the staff) must, not later than five working days from the day of change, submit to the customs body in the region of activity of which the legal person is situated extracts from the orders on dismissal from the staff and/or on admission in the staff of said employees;

4.5. prior to the expiration of the validity term of the contract of insurance of its civil liability that may arise as a consequence of causing damage to the property of persons being represented or of violation of contracts with those persons, is obliged to extend the validity term of that contract or to conclude a new contract. Information about it shall be submitted to the customs body in the region of activity of which the customs representative is situated.

5. Relationships of a customs carrier with senders of goods or forwarding agents, and also relationships of the temporary-storage warehouse keeper and customs warehouse keeper with persons that place goods for storage in the temporary-storage warehouse or customs warehouse are built on a contractual basis.

6. When carrying out activity as temporary-storage warehouse keeper or customs warehouse keeper, a legal person included in the registry of customs temporary-storage warehouse keepers or registry of customs warehouse keepers is obliged, prior to the expiration of the validity term of the contract of insurance of its civil liability that may arise as a consequence of causing damage to goods of other persons being in storage or of violation of contracts with other persons, to extend the validity term of that contract or to conclude a new contract. Information about it shall be submitted to the customs body in the region of activity of which the temporary-storage warehouse or customs warehouse is situated.

7. Requirements to conducting record keeping of goods by legal persons carrying out activity in the sphere of customs affairs in the instances established by the Customs Code of the Customs Union, and also the form and order of their submitting reports about goods being stored, carried, realized and/or used, vehicles and performed customs operations is determined by the State Customs Committee of the Republic of Belarus.

#### **Article 65. Suspension of activity in the sphere of customs affairs**

1. Activity in the sphere of customs affairs as customs representative, customs carrier, temporary-storage warehouse keeper, and customs warehouse keeper may be suspended for a period of one to six months if in the course of conducting customs control violations established by part two of clause 5 of Article 98 of the Customs Code of the Customs Union, clause 3 of Article 64, clause 12 of Article 148 and clause 13 of Article 198 of this Law have been revealed.

2. A decision about suspension of activity in the sphere of customs affairs as customs representative, customs carrier, temporary-storage warehouse keeper, and customs warehouse keeper (hereinafter – suspension of activity in the sphere of customs affairs) shall be formalized as an order of the Chairperson of the State Customs Committee of the Republic of Belarus and be entered in the respective registry.

The order of the Chairperson of the State Customs Committee of the Republic of Belarus must contain the date of beginning and end of the period of suspension of activity in the sphere of customs affairs. When the date of beginning of the period of suspension of activity in the sphere of customs affairs is established, the time necessary for bringing information about suspension of activity in the sphere of customs affairs to knowledge of the person included in the respective registry.

3. A decision about suspension of activity in the sphere of customs affairs as temporary-storage warehouse keeper or customs warehouse keeper if the person is included in the respective registry in the order established by part two of clause 4 of Article 55 of this Law shall be taken depending on grounds for suspension of activity in the sphere of customs affairs separately concerning each fact of inclusion of the legal person in the registry or simultaneously concerning all facts of inclusion in the registry.

4. The State Customs Committee of the Republic of Belarus shall, within three working days from the day of adoption of the decision about suspension of activity in the sphere of customs affairs, notify in writing the person included in the registry about it with indication of grounds and time limits of suspension of activity in the sphere of customs affairs and also of requirements on elimination and/or prevention afterwards of violations that served as a ground for suspension of activity in the sphere of customs affairs.

Prior to the expiration of the period of suspension of activity in the sphere of customs affairs, the person included in the registry shall inform the State Customs Committee of the Republic of Belarus about measures taken on elimination and/or prevention afterwards of violations that served as a ground for suspension of activity in the sphere of customs affairs.

5. Activity in the sphere of customs affairs as customs representative, customs carrier, temporary-storage warehouse keeper or customs warehouse keeper, carried out by persons included in the respective registry within the period of suspension of their activity in the sphere of customs affairs is illegal and entails liability in accordance with legislative acts of the Republic of Belarus.

6. Suspension of activity in the sphere of customs affairs does not release the person carrying out activity in the sphere of customs affairs or its successor from the duty to finish customs operations on carriage or storage of goods being under customs control or to perform other actions the duty of performance of which arose prior to adoption of the decision about suspension of activity in the sphere of customs affairs in accordance with the order established by customs legislation of the Customs Union and legislation of the Republic of Belarus on customs regulation.

## **CHAPTER 6**

### **AUTHORIZED ECONOMIC OPERATOR**

#### **Article 66. Conditions of assignment of the authorised economic operator status**

1. The authorised economic operator status may be assigned to a legal person with place of location in the Republic of Belarus, created in accordance with legislation of the Republic of Belarus, interested in being assigned the authorised economic operator status (hereinafter in this Chapter – interested person).

2. Assignment of the authorised economic operator status to an interested person shall be carried out subject to observance of the following conditions:

2.1. submission to the customs body in the region of activity of which the interested person is situated of a security of the payment of customs duties, tax payment for the sum equivalent to one million Euro at the official rate of Belarusian rouble to Euro established by the National Bank of the Republic of Belarus on the on the day of providing such security, with the exception of the instance established by part two of this sub-clause.

Persons carrying out activity on production of goods and/or exporting goods concerning which the export customs duties are not applied, when those persons meet the criteria determined by customs legislation of the Customs Union, submit a security of the payment of customs duties, tax payment for the sum equivalent to one hundred fifty thousand Euro at the official rate of Belarusian rouble to Euro established by the National Bank of the Republic of Belarus on the on the day of providing such security.

Activity on production of goods is understood to be an activity as a result of which products of own production are manufactured. Reference of goods to products of own production is carried out in accordance with legislation of the Republic Belarus.

Activity on exporting goods is understood to be transfer by a person of the Republic of Belarus of goods on a for-compensation basis to a person of another state – member of the Customs Union or to a foreign person, which is confirmed by a customs declaration or statistic declaration;

2.2. carrying out foreign trade activity during three years prior to the day of applying to the State Customs Committee of the Republic of Belarus with an application for assignment of the authorised economic operator status (hereinafter in this Chapter – application);

2.3. on the day of applying with an application, the interested person has no duty not fulfilled within the established time limit on payment of customs payment and also of interest and penalty interest accrued for failure to fulfil the duty on payment of customs payments, and also indebtedness on payment of other taxes, dues (duties) and penalty interest;

2.4. on the day of applying with an application, the interested person is considered, in accordance with legislation of the Republic of Belarus on administrative offences, as not being punished with administrative penalty on cases on administrative customs offences which entailed confiscation or recollection of the value of goods for the sum of two hundred fifty base units and more;

2.5. there is a system of record keeping of goods which allows compare data submitted to customs bodies when performing customs operations with the data about performance of economic operations, which meet the requirements established by the State Customs Committee of the Republic of Belarus and ensuring a remote access of customs bodies to such data.

#### **Article 67. Order for assignment of the authorised economic operator status**

1. The authorised economic operator status is assigned to an interested person by the State Customs Committee of the Republic of Belarus via issuance of the certificate.

2. For assignment the authorised economic operator status, the interested person shall submit to the State Customs Committee of the Republic of Belarus an application signed by the head of the interested person and certified by its stamp, containing:

data about full and short name of the interested person, its organizational and legal form, place of its location, accounting number of the payer;

data about communication means (telephone, fax, address of the site in the global computer network Internet and/or electronic mail);

list of and data about separate structural subdivisions (affiliates) of the interested person which will carry out foreign trade activity using the authorised economic operator status, with indication of their name, place of location and accounting number of the payer (if available) fro subsequent entering them in the certificate about inclusion in the registry of authorised economic operators;

data about bank accounts of the interested person in Belarusian rubles and foreign currency, banks in which the said accounts are opened, with indication of their name, place of location;

data confirming compliance of that person with conditions established by clause 2 of Article 66 of this Law, including data about the sum and the type of security for payment customs duties, taxes, provided in accordance with sub-clause 1) of Article 39 of the Customs Code of the Customs Union, with indication of the number, date of issuance and validity term of documents confirming submission of the said security.

The application shall be accompanied by the following documents:

copies of constituent documents of the interested person and documents confirming the state registration of the interested person, certified by the interested person (statutes with existing changes and additions, constituent contracts for interested persons which operate only on the basis of constituent contracts with existing changes and additions, certificate of state registration), and in the event of reorganization – copies of mentioned documents, certified by the interested person, evidencing the reorganization of the person which acted earlier;

copy certified by the interested person of the contract with developers of information systems, information technologies and means for their support for maintenance thereof, in case of development of such software products by the interested person – a document confirming compliance of the software with requirements established by legislation of the Republic of Belarus.

3. In case of submission by the interested person of documents with violation of requirements of clause 2 of this Article, and also prior to the expiration of the time limit determined by clause of Article 68 of this Law, the State Customs Committee of the Republic of Belarus shall, not later than five working days from the days from the day of receipt of the application, inform in writing the natural person about refusal to accept the application with indication of the reason of refusal.

4. When considering the application and document enclosed thereto the State Customs Committee of the Republic of Belarus requests, if necessary for confirmation of the data submitted by the interested person, from the customs body in the region of activity of which the interested person is situated and other customs bodies, and also from state bodies and other organizations, documents containing necessary information about the activity of the interested person.

5. Application and document enclosed thereto are considered by the State Customs Committee of the Republic of Belarus within the time limit sufficient for conducting inspection of the data contained therein and adoption of a decision about issuance of the certificate or about refusal of its issuance, but not longer than one month from the day of acceptance of the application and document enclosed thereto.

In case of necessity the time limit specified in part one of this clause may be extended by the Chairperson of the State Customs Committee of the Republic of Belarus, but not longer than for one month with informing it to the interested person in writing with indication of reasons for extension.

#### **Article 68. Certificate about inclusion in the registry of authorized economic operators**

1. A decision about inclusion in the registry of authorized economic operators (hereinafter in this Chapter – certificate) shall be formalized by the order of the Chairperson of the State Customs Committee of the Republic of Belarus on the basis of which the interested person is included in the registry of authorized economic operators, and a certificate according to the form established by the State Customs Committee of the Republic of Belarus is issued to him.

The authorised economic operator status is assigned from the day of adoption of the decision about issuance of the certificate for an indefinite period.

The certificate is formalized in two copies one of which is to be kept in the State Customs Committee of the Republic of Belarus, and the other is issued to the interested person.

The certificate is issued to the head of the interested person or to a person authorized by the latter.

The certificate may not be transferred to another person.

2. A decision about refusal of the issuance of the certificate is taken upon establishing incompliance with at least one of the conditions established by the Customs Code of the Customs Union or by this Chapter.

A decision about refusal of the issuance of the certificate shall be formalized as an order of the Chairperson of the State Customs Committee of the Republic of Belarus.

When a decision about refusal of the issuance of the certificate has been taken, the State Customs Committee of the Republic of Belarus shall inform the interested person in writing not later than within three working days from the day of adoption of such a decision.

3. The certificate is revoked via adoption of the respective decision in relation to occurrence of one of the following circumstances:

3.1. failure of the authorized economic operator to observe conditions established by sub-clauses 2.1 and 2.5 of clause 2 of Article 66 of this Law;

3.2. liquidation of the legal person to which the authorised economic operator status has been assigned;

3.3. reorganization of the legal person to which the authorised economic operator status has been assigned, with the exception of reorganization of the legal person in the form of transformation, splitting off one or several legal persons from it, affiliation of another legal person to it;

3.4. performance by the authorised economic operator or its official of an administrative customs offence which entailed confiscation or confiscation or recollection of the value of goods for the sum of more than two hundred fifty base units or bringing of an official of the authorised economic operator to criminal liability in accordance with Articles 228-231 of the Criminal Code of the Republic of Belarus in relation to carrying out activity by the authorised economic operator;

3.5. failure of the authorized economic operator to fulfil the duty on paying customs payments in voluntary order, and also failure to pay in voluntary order of interest and/or penalty interest, accrued for non-fulfilment of the duty on paying customs payments;

3.6. detection of the fact that the authorized economic operator status has been assigned:

with violation of requirements of this Chapter;

on the basis of inaccurate data submitted by the interested persons and which served as a ground for assignment of such status;

3.7. repeated (two and more times during a calendar year) non-fulfilment by the authorized economic operator of demands of customs body officials provided by Article 71 of this Law;

3.8. violation by the authorized economic operator of the time limit for informing the State Customs Committee of the Republic of Belarus in accordance with clause 1 of Article 69 of this Law;

3.9. receipt of an application of the authorized economic operator for revocation of the certificate.

4. A decision about revocation of the certificate shall be formalized as an order of the Chairperson of the State Customs Committee of the Republic of Belarus not later than fifteen working days following the day of:

4.1. receipt of information from the customs body that established occurrence of one of the circumstances being a ground for adoption of the decision about revocation of the certificate, which shall be submitted to the State Customs Committee of the Republic of Belarus not later than within three working days from the day of establishing occurrence of such a circumstance;

4.2. initiation of such a decision by a independent structural division of the State Customs Committee of the Republic of Belarus, which established one of the circumstances being a ground for adoption of the decision about revocation of the certificate.

5. The State Customs Committee of the Republic of Belarus shall, within three working days from the day of adoption of the decision about revocation of the certificate, notify in writing the authorized economic operator about it and enter respective changes in the registry of authorized economic operators.

6. Upon receipt of documents evidencing a groundless adoption of the decision about revocation of the certificate, the State Customs Committee of the Republic of Belarus shall adopt a decision about renewal of the validity of the authorized economic operator status from the day of revocation of the certificate.

Adoption of the decision about renewal of the authorized economic operator status is carried out in the order provided by this Chapter for assignment of the authorized economic operator status to the interested person.

7. A legal person in relation to which a decision about revocation of the certificate on grounds determined by sub-clauses 3.4, 3.5, indent three of sub-clause 3.6 or sub-clause 3.7 of clause 3 of this Article are not entitled to apply with an application within one year from the day of adoption of such a decision.

8. Decisions of the Chairperson of the State Customs Committee of the Republic of Belarus about refusal of issuance of the certificate, about revocation of the certificate may be appealed in the order established by this Law and other legislative acts of the Republic of Belarus.

#### **Article 69. Order of introduction of changes and/or additions in the certificate**

1. In the event of change of data specified in the application or in documents enclosed thereto and contained in the certificate, the authorized economic operator is obliged to report about it to the State Customs Committee of the Republic of Belarus in writing within five working days from the day of change of such data (occurrence of respective events or from the day when the legal person learned about their occurrence).

2. The State Customs Committee of the Republic of Belarus shall, after receipt of respective documents, consider them and take decision about introduction of changes and/or additions in the certificate in the order provided by this Chapter for assignment of the authorized economic operator status to the interested person.

Upon introduction of changes and/or additions in the certificate, a new certificate shall be issued.

#### **Article 70. Registry of authorized economic operators**

1. The State Customs Committee of the Republic of Belarus shall ensure maintenance of the registry of authorized economic operators, permanent informing customs bodies and other interested state bodies of the Republic of Belarus about authorized economic operators, including instances of changes and/or additions of the data contained in the said registry.

2. Information contained in the registry of authorized economic operators is open, unless otherwise established by legislative acts of the Republic of Belarus.

Access to data of the registry of authorized economic operators is ensured by means of the publication thereof, including using information technologies.

3. The registry of authorized economic operators shall contain the following data:

3.1. data about the persons included in the registry of authorized economic operators (name and place of location of the legal person, accounting number of the payer), its separate subdivisions (affiliates);

3.2. number and date of adoption of the decision about issuance of the certificate;

3.3. number of inclusion in the registry of authorized economic operators;

3.4. data about introduction of changes and/or additions in the certificate;

3.5. data about revocation of the certificate;

3.6. other data provided by this Chapter.

#### **Article 71. Duties of the authorized economic operator when customs control is conducted**

The authorized economic operator is obliged, at the request of customs body officials, to submit information and documents necessary for conducting customs control, to ensure access to the territory and premises, being in its possession, use and/or disposal, for conducting customs control.

### **CHAPTER 7**

#### **INFORMATION SYSTEMS AND INFORMATION TECHNOLOGIES**

#### **Article 72. Information systems, information technologies and means for supporting them**

1. Information systems and information technologies are used by customs bodies with a view of ensuring fulfilment of functions imposed on them, including exchange of information with state bodies, rendering of state services to the population, foreign trade activity participants on providing information in electronic form.

2. Information systems, information technologies and means for supporting them, used by other persons for submitting documents and data, provided for by this Law, to customs bodies in electronic form shall meet requirements established by customs legislation of the Customs Union and legislation of the Republic Belarus.

#### **Article 73. Information resources of customs bodies**

1. Information resources of customs bodies are understood to be an organized set of documented information and data which includes databases created, processed and collected in information systems of customs bodies, including:

1.1. those submitted by persons when performing customs operations in accordance with customs legislation of the Customs Union and legislation of the Republic Belarus;

1.2. those submitted by state bodies within the framework of interdepartmental exchange of information;

1.3. those sent by state bodies of foreign states at the request of customs bodies and/or within the framework of international exchange of information.

2. Information resources of customs bodies are republican property. Powers of the owner are carried out by the State Customs Committee of the Republic of Belarus in accordance with legislation of the Republic.

3. Order of formation, use of information resources of customs bodies, requirements to documentation of information and data, including those submitted in electronic form, are established by the State Customs Committee of the Republic of Belarus.

4. Order of receiving by persons of the information and data contained in information resources being in charge of customs bodies is determined by the Government of the Republic of Belarus.

### **CHAPTER 8**

#### **CUSTOMS STATISTICS**

#### **Article 74. Customs statistics of the foreign trade of the Republic of Belarus and statistics of mutual trade of the Republic of Belarus with member states of the Customs Union**

1. Customs bodies shall conduct collection and processing of the data about movement of goods through the customs border of the Customs Union, contained in declarations for goods submitted to customs bodies in accordance with legislation of the Republic of Belarus.

Data specified in part one of this clause shall be used for conducting the customs statistics of the foreign trade of the Republic of Belarus and statistics of mutual trade of the Republic of Belarus with member states of the Customs Union for the purpose of analysis of the state, dynamics and trends of the development of foreign trade of the Republic of Belarus, its balances of trade and payments and economy as a whole, control over receipt of customs payments by the republican budget, currency control.



2. Customs statistics of the foreign trade of the Republic of Belarus and statistics of mutual trade of the Republic of Belarus with member states of the Customs Union are conducted in accordance with customs legislation of the Customs Union and legislation of the Republic of Belarus.

3. Customs bodies shall form the data of statistics of foreign trade of the Republic of Belarus and statistics of mutual trade of the Republic of Belarus with member states of the Customs Union in accordance with customs legislation of the Customs Union in the order determined by the Statistical Committee of the Republic of Belarus in agreement with the National Statistical Committee of the Republic of Belarus, the National Bank of the Republic of Belarus, Ministry of Economy of the Republic of Belarus, Ministry of Foreign Affairs of the Republic of Belarus.

4. Customs bodies shall submit the data of statistics of foreign trade of the Republic of Belarus and statistics of mutual trade of the Republic of Belarus with member states of the Customs Union to the President of the Republic of Belarus, to the National Assembly of the Republic of Belarus (the House of Representatives and the Council of the Republic), to the Government of the Republic of Belarus at their request on a gratuitous basis.

Other state bodies are provided with the data of statistics of foreign trade of the Republic of Belarus and statistics of mutual trade of the Republic of Belarus with member states of the Customs Union, which do not contain information the dissemination and/or provision of which is restricted, by the customs bodies on a gratuitous basis in the accordance with the order established by legislation of the Republic Belarus.

The data of statistics of foreign trade of the Republic of Belarus and statistics of mutual trade of the Republic of Belarus with member states of the Customs Union, which do not contain information the dissemination and/or provision of which is restricted, may be provided to persons interested in receipt of such data, which reimburse to the customs bodies expenses related to provision thereof.

Amount of expenses to be reimbursed specified in part three of this clause may not exceed economically reasonable costs related to provision of the data of statistics of foreign trade of the Republic of Belarus and statistics of mutual trade of the Republic of Belarus with member states of the Customs Union and is determined by the Government of the Republic of Belarus.

The order of provision of the data of statistics of foreign trade of the Republic of Belarus and statistics of mutual trade of the Republic of Belarus with member states of the Customs Union to persons specified in part three of this clause is determined by the Government of the Republic of Belarus, unless otherwise determined by laws of the Republic of Belarus and acts of the President of the Republic of Belarus.

The State Customs Committee of the Republic of Belarus provides the data of statistics of foreign trade of the Republic of Belarus and statistics of mutual trade of the Republic of Belarus with member states of the Customs Union to international organizations in accordance with treaties of the Republic of Belarus.

5. The State Customs Committee of the Republic of Belarus organizes the publication of the data of statistics of foreign trade of the Republic of Belarus and statistics of mutual trade of the Republic of Belarus with member states of the Customs Union in a periodical printed edition of the State Customs Committee of the Republic of Belarus.

#### **Article 75. Special customs statistics**

1. With a view of ensuring solution of tasks imposed on customs bodies, customs bodies shall conduct special customs statistics in the order established by the State Customs Committee of the Republic of Belarus.

2. Special customs statistics shall reflect main indicators of activities of customs bodies. The data of special customs statistics shall be used by customs bodies exclusively for customs purposes.

#### **Article 76. Documents and data used for statistical purposes**

1. Documents and data being submitted by persons in accordance with customs legislation of the Customs Union and legislation of the Republic Belarus shall be used for statistical purposes.

2. Information used for statistical purposes is covered by provisions of Article 6 of this Law.

### **CHAPTER 9**

#### **SINGLE COMMODITY NOMENCLATURE FOR FOREIGN ECONOMIC ACTIVITY OF THE CUSTOMS UNION. CLASSIFICATION OF GOODS UNDER SINGLE COMMODITY NOMENCLATURE FOR FOREIGN ECONOMIC ACTIVITY OF THE CUSTOMS UNION**

##### **Article 77. Single Commodity Nomenclature for Foreign Economic Activity of the Customs Union**

1. For carrying out measures of customs-tariff and non-tariff regulation of foreign trade and other kinds of foreign economic activity, conducting customs statistics of foreign trade of the Republic of Belarus and and statistics of mutual trade of the Republic of Belarus with member states of the Customs Union, the

Single Commodity Nomenclature for Foreign Economic Activity of the Customs Union (hereinafter – Commodity Nomenclature for Foreign Economic Activity) shall be applied.

2. The Single Nomenclature for Foreign Economic Activity is based on commodity description and coding systems accepted in international practice.

3. The State Customs Committee of the Republic of Belarus shall:

3.1. represent the Republic of Belarus in international organizations in the part of development, change, addition, interpretation and application of the international basis of the Commodity Nomenclature for Foreign Economic Activity;

3.2. carries out the monitoring of changes and additions of the international basis of the Commodity Nomenclature for Foreign Economic Activity, international international notes and rules in interpretation of that basis;

3.3. ensure preparation, jointly with interested state bodies, of proposals for development of changes and additions of the Commodity Nomenclature for Foreign Economic Activity.

#### **Article 78. Classification of goods**

1. Goods are subject to classification under customs declaration in the instances when in the customs declaration or other documents to be submitted to customs bodies in accordance with customs legislation of the Customs Union and this Law, it is required to indicate the code of goods under the Commodity Nomenclature for Foreign Economic Activity.

2. The code of goods under the Commodity Nomenclature for Foreign Economic Activity shall be indicated in the customs declaration by the declarant or on his instructions by the customs representative.

3. When detecting inaccurate classification of goods under the Commodity Nomenclature for Foreign Economic Activity, the customs body itself shall carry out classification of goods and take a decision on classification thereof.

A decision on classification of a good shall have the form of a letter of the customs body or be a component of a decision under an act of customs inspection or a decision on levying customs payments, interest, penalty interest.

A decision on classification of a good must contain the following data:

name of the customs body that adopted a decision on classification of a good;

name (family name, own name and patronymic (if available)), place of location (place of residence) of the declarant;

registration number of the declaration for goods or registration number of the release of goods under a declared customs procedure;

full description and other data about the goods necessary for its classification;

arguments and grounds for the adopted decision with indication of General Rules for the interpretation of the Commodity Nomenclature for Foreign Economic Activity;

ten-digit code of the goods under the Commodity Nomenclature for Foreign Economic Activity;

data about the order of appealing against the adopted decision.

A decision on classification of a good shall be signed by the head of the customs body of his deputy.

#### **Article 79. Classification of a good presented unassembled or disassembled**

1. A good presented unassembled or disassembled, including that presented incomplete or unfinished (hereinafter – good presented unassembled or disassembled), imported to the Republic of Belarus at the address of one recipient by one or several vehicles under one transportation (travel) document or commercial invoice (invoice, invoice pro forma) in accordance with the rules of classification of goods shall be classified by the code of the complete or finished good.

2. A good (including mixes or composite goods) of Chapters 84, 85 or 90 of the Commodity Nomenclature for Foreign Economic Activity with the exception of a good in relation to which a specific or combined rate of import tax customs duty is established, presented unassembled or disassembled, the importation of which to the Republic of Belarus is suggested by different commercial consignments during a period of time exceeding ten calendar days may, in accordance with the rules of classification, be classified by a single code under the Commodity Nomenclature for Foreign Economic Activity when the following conditions are met:

there is a decision of the customs body on classification of the good presented incomplete or unfinished, with the exception of the instance specified in part two of this clause;

customs declaring of the good is carried out to one customs body by one declarant within the framework of on foreign trade transaction.

Adoption of a decision on classification of a good presented incomplete or unfinished is not obligatory in the instance when certain components are imported to the customs territory of the Customs Union in the Republic of Belarus by separate batches, are under temporary storage or are stored in accordance with the customs procedure of customs warehouse. In relation to those components one declaration for goods may be filed, and they may be simultaneously presented to the customs body.

3. A good presented incomplete or unfinished, delivery of components of which upon importation to the Republic of Belarus and exportation from the Republic of Belarus is supposed by separate consignments during a determined period of time, except for one specified in clause 2 of this Article, may, in accordance with the ruled of classification of goods, be classified by a single code under the Commodity Nomenclature for Foreign Economic Activity when the following conditions are met:

customs declaring of the good is carried out to one customs body by one declarant within the framework of on foreign trade transaction;

submission to the customs body with which the customs declaration will be filed, prior to filing of such customs declaration in relation to the first consignment of components, of a written notification about planned deliveries containing the data about the declarant, time limits for delivery of the good, customs procedure under which the good will be placed, and also declaration of the good and components making part thereof with indication of their number and codes under the Commodity Nomenclature for Foreign Economic Activity.

In relation to a good presented incomplete or unfinished, the delivery of components of which is supposed to be by separate consignments during a determined period of time, a preliminary decision on classification of such good may be obtained in the order determined by Articles 53 – 56 of the Customs Code of the Customs Union.

4. Customs declaring of a good presented incomplete or unfinished, the importation of which to the Republic of Belarus is supposed to be made by separate consignments with indication of one code under the Commodity Nomenclature for Foreign Economic Activity, is carried out in accordance with Article 170 of this Law.

5. If during the time limit established by clause of Article 170 of this Law, the release of all components of the good presented incomplete or unfinished has not been carried out, such components shall be classified in accordance with the Commodity Nomenclature for Foreign Economic Activity under codes applicable to the said components in accordance with the rules of classification of goods.

#### **Article 80. Application for adoption of a decision on classification of a good presented incomplete or unfinished**

1. For adoption of a decision on classification of a good presented incomplete or unfinished, the person who is entitled to act as declarant of such a good shall submit in writing an application to the customs body in which the release of the good shall be carried out.

An application for adoption of a decision on classification of a good presented incomplete or unfinished shall be filed prior to placement of one of the consignments of such good under the customs procedure, with the exception of the customs procedure of customs transit and the customs procedure of customs warehouse.

2. An application for adoption of a decision on classification of a good presented incomplete or unfinished must contain:

2.1. data about the person empowered to act as the declarant of such good;

2.2. data about the good (description, list of components of the good);

2.3. time limit of delivery of the good;

2.4. data about the customs procedure under which the good will be placed;

2.5. name of the customs body in the region of activity of which customs declaring will be carried out.

3. An application for adoption of a decision on classification of a good presented incomplete or unfinished shall be accompanied by the following documents:

3.1. documents confirming performance of a foreign economic transaction in relation to the good;

3.2. constituent documents of the applicant or changes introduced in such documents, which passed the state registration in the established order, in the instance of importation of components of a good as a contribution to the statutory fund of the organization;

3.3. list of components of the goods (in tabular form) on a paper-based or electronic carriers, which shall indicate:

descriptions of components, including parts which making a separate component of the good;

codes of the good components under the Commodity Nomenclature for Foreign Economic Activity;

number or weight of components, including parts making a separate component of the good, in measurement units applied in the Commodity Nomenclature for Foreign Economic Activity;

3.4. description of separate good components with indication of the intended use, fulfilled functions, principle of operation, materials from which they are manufactured;

3.5. assembly (mounting) drawing (scheme).

4. If submitted documents and data are insufficient for adoption of a decision on classification of a good presented incomplete or unfinished, the customs body shall, within fifteen calendar days from the day of filing the application for adoption of a decision on classification of a good presented incomplete or unfinished, notify in writing the person about the necessity to submit additional information. Additional information must be submitted within thirty calendar days from the day of notification to the applicant.

5. The customs body shall refuse to adopt a decision on classification of a good presented incomplete or unfinished in the event if:

5.1. the application is filed by a person who is not empowered to act as the declarant of such good;

5.2. additional information requested by the customs body is not submitted within the time limit specified in clause 4 of this Article, or the person empowered to act as the declarant of such good has refused to submit documents and data necessary for classification of the good;

5.3. application and documents enclosed thereto contain contradicting information;

5.4. components subject to importation to the Republic of Belarus do not form a good classified by a single code under the Commodity Nomenclature for Foreign Economic Activity;

5.5. a portion of separate components of the good presented incomplete or unfinished are placed under a customs procedure, with the exception of the customs procedure of customs transit and the customs procedure of customs warehouse.

#### **Article 81. Time limits for adoption of a decision on classification of a good presented incomplete or unfinished**

1. A decision on classification of a good presented incomplete or unfinished shall be adopted within thirty calendar days from the day of registration of the application for adoption of a decision on classification of a good presented incomplete or unfinished. In the event of necessity to submit additional information in accordance with clause 4 of Article 80 of this Law, the running of the time limit is suspended from the day of registration of the notification in writing and renewed from the day of receipt by the customs body of the last documents containing requested data.

2. A decision on classification of a good presented incomplete or unfinished must contain the following data:

2.1. name of the customs body which adopted the decision on classification of a good presented incomplete or unfinished;

2.2. registration number of the decision on classification of a good presented incomplete or unfinished and date of its adoption;

2.3. data about the person empowered to act as the declarant of such good (name (family name, own name and patronymic (if available)), place of location (place of residence));

2.4. full description of the good;

2.5. arguments and grounds for the adopted decision with indication of General Rules for the interpretation of the Commodity Nomenclature for Foreign Economic Activity;

2.6. ten-digit code of the goods under the Commodity Nomenclature for Foreign Economic Activity;

2.7. list of components of the goods which shall specify:

descriptions of components, including parts which making a separate component of the good;

codes of the good components under the Commodity Nomenclature for Foreign Economic Activity;

number or weight of components, including parts making a separate component of the good, in measurement units applied in the Commodity Nomenclature for Foreign Economic Activity;

details of documents confirming performance of a foreign economic transaction and in accordance with which the importation of components is carried out, or of other documents necessary for customs purposes;

2.8. data about the customs procedure under which the good will be placed;

2.9. data about the order of appealing the adopted decision.

3. A decision on classification of a good presented incomplete or unfinished shall be signed by the head of the customs body of his deputy and enters into force from the day of its adoption.

#### **Article 82. Termination of validity of a decision on classification of a good presented incomplete or unfinished**

1. The customs body may adopt a decision on termination of the validity of or on changing a decision on classification of a good presented incomplete or unfinished.

A decision on termination of the validity of or on changing a decision on classification of a good presented incomplete or unfinished shall be sent to the person empowered to act as the declarant of such good not later than one working day following the day of adoption of the decision on termination of the validity of or on changing a decision on classification of a good.

2. A decision on termination of the validity of or on changing a decision on classification of a good presented incomplete or unfinished shall be adopted in the event if:

2.1. the customs body established that had submitted forged documents or stated inaccurate data for adoption of the decisions on classification of the good;

2.2. the customs declaration for the last consignment of separate components of goods presented incomplete or unfinished had not been filed within the time limits provided by clause 1 of Article 170 of this Law;

2.3. the person empowered to act as the declarant of such good has refused in writing deliveries of the good, including after the importation of separate components of the good to the Republic of Belarus.

3. A decision on termination of the validity of or on changing a decision on classification of a good presented incomplete or unfinished shall not be adopted if released components of the good in accordance with the rules of classification of goods are referred to the classification code of a complete or finished good specified in the decision on classification of a good presented incomplete or unfinished.

4. A decision on termination of the validity of or on changing a decision on classification of a good presented incomplete or unfinished enters into force from the day of adoption of the decision on classification of a good presented incomplete or unfinished.

5. Changing a decision on classification of a good presented incomplete or unfinished shall be carried out in the event of:

5.1. changing the Commodity Nomenclature for Foreign Economic Activity;

5.2. adoption by the Eurasian Economic Commission or by the State Customs Committee of the Republic of Belarus of a decision or explanations on classification of certain types of goods, obligatory for fulfilment by customs bodies;

5.3. detection of errors, printing errors made during the adoption of the decision on classification of a good or during preparation of documents by the applicant;

5.4. change of conditions of the foreign economic transaction if such change relates to the good or its separate components.

6. A decision on changing a decision on classification of a good presented incomplete or unfinished enters into force within the time limit specified in the decision on changing a decision on classification of a good presented incomplete or unfinished.

7. Upon termination of the validity of or on changing a decision on classification of a good presented incomplete or unfinished, separate components of the good specified in clause 2 of Article 79 of this Law shall be classified in accordance with the Commodity Nomenclature for Foreign Economic Activity according to codes applicable to those components in accordance with the rules of classification of goods.

### **Article 83. Preliminary decisions, explanations and other decisions on classification of goods**

1. Customs bodies determined by the State Customs Committee of the Republic of Belarus shall, at the request of an interested person, adopt preliminary decisions on classification of goods under the Commodity Nomenclature for Foreign Economic Activity in the order determined by Articles 53 – 56 of the Customs Code of the Customs Union.

2. The State Customs Committee of the Republic of Belarus adopts decisions and gives explanations on classification of certain types of goods.

3. The State Customs Committee of the Republic of Belarus ensures an open and free access of interested persons to information on preliminary decisions and explanations adopted by customs bodies in accordance with this Article.

## **CHAPTER 10 COUNTRY OF ORIGIN OF GOODS**

### **Article 84. Determining country of origin of goods**

1. Determining country of origin of goods originating in states not being members of the Customs Union upon their importation to the Republic of Belarus is carried out in accordance with the Agreement on the Unified Rules of Determination of the Country of Origin of Goods of 25 January 2008 and Chapter 7 of the Customs Code of the Customs Union.

2. When it is necessary to determine the country of origin of goods moved within the limits of the customs territory of the Customs Union and originating in member states of the Customs Union, rules of determination of the country of origin of goods established in accordance with treaties of the Republic of Belarus concluded within the framework of the free trade zone of the Commonwealth of Independent States shall be applied, unless otherwise established by treaties of member states of the Customs Union.

3. The country of origin of goods exported from the territory of the Republic of Belarus outside the limits of the customs territory of the Customs Union is determined in accordance with this Article and Articles 85 – 88 of this Law, unless otherwise established in accordance with treaties of the Republic of Belarus.

In the instances when national rules of the country of importation of goods provide other conditions for determining the country of origin of goods, it is allowed to determine the country of origin of goods exported from the territory of the Republic of Belarus in accordance with the norms of national rules of determination of goods, unless other rules of determination of the country of origin are established by treaties of the Republic of Belarus with that country.

#### **Article 85. Criteria of origin of goods in the Republic of Belarus**

The Republic of Belarus is considered as the country of origin of goods if goods were wholly obtained therein or meet the sufficient transformation criterion in accordance with this Law.

#### **Article 86. Goods wholly obtained in the Republic of Belarus**

Goods wholly obtained in the Republic of Belarus are considered to be:

natural resources (mineral resources and mineral products, water resources, land resources, resources of atmosphere air) extracted from earth entrails of the Republic of Belarus, in its territory or in its water basins (including from the bed thereof) or from atmosphere air in the territory of the Republic of Belarus;

vegetable products grown or harvested in the Republic of Belarus;

animals born and/or raised in the Republic of Belarus;

products obtained in the Republic of Belarus from animals born and/or raised therein;

products obtained as a results of hunting and fishing trade (hunting and fishing) in the Republic of Belarus;

products of sea fishing trade and other deep sea trade obtained by a vessel of the Republic of Belarus or by a vessel leased (chartered) by a person of the Republic of Belarus;

products obtained aboard a factory ship of the Republic of Belarus or a vessel leased (chartered) by a person of the Republic of Belarus, exclusively from the products specified in indent seven of this Article;

products obtained from the seabed or from sea entrails provided that the Republic of Belarus and/or persons of the Republic of Belarus have exclusive rights to development of that sea bottom or those sea entrails;

waste and scrap (secondary raw materials) obtained as a result of manufacturing and other operations on processing in the Republic of Belarus, and also second-hand articles collected in the Republic of Belarus and fit only for reprocessing in raw materials;

products of high technologies obtained at space objects situated in the cosmic space if the Republic of Belarus is the state of registration of the respective space object;

goods produced (manufactured) in the Republic of Belarus exclusively from products (goods) specified in indents two – eleven of this Article.

#### **Article 87. Criterion of sufficient transformation of good in the Republic of Belarus**

1. Criterion of sufficient transformation of a good in the Republic of Belarus may be expressed by fulfilment of one of the following conditions:

1.1. transformation as a result of which the obtained good is classified in a heading under the Commodity Nomenclature for Foreign Economic Activity different from headings of materials of foreign origin used for its fabrication;

1.2. fulfilment of necessary conditions, performance of specified manufacturing or processing operations sufficient to consider the good originating in the Republic of Belarus.

With the aim of determining such conditions and operations, rules of determination of the country of origin of goods established in accordance with treaties of the Republic of Belarus concluded within the framework of the free trade zone of the Commonwealth of Independent States shall be applied, unless otherwise established by treaties of member states of the Customs Union;

1.3. change of the value of a good when the percentage of the value of used materials of foreign origin does not exceed 50 percent of the price of finished products or the percentage of the value added exceeds 50 percent in the price of finished products (ad valorem percentage rule)

2. For the purposes of applying criterion of sufficient transformation of the good, the following terms and their definitions are used:

2.1. material of foreign origin – material non-originating in the Republic of Belarus or material the origin of which is not established;

2.2. value added – a portion of the value of goods expressed in percentage points which is determined as a difference between the value of final products and the value of materials of foreign origin used for its production (fabrication);

2.3. value of materials of foreign origin – customs value of materials upon importation thereof to the customs territory of the Customs Union or when the origin thereof is not known – the price of their first sale, confirmed by documents;

2.4. price of final products – price of a good subject to be paid to the producer (manufacturer) thereof which carried out the final essential processing of the good minus all internal taxes which are reimbursed or may be reimbursed upon the export thereof (price on ex works terms).

#### **Article 88. Operations which do not meet criterion of sufficient transformation of good**

1. The following does not meet the criterion of sufficient transformation of good:

1.1. operations on ensuring safety and integrity of a good during storage or transport;

1.2. operations on preparation of a good for sale and/or transport (division of consignments, formation of deliveries, sorting, repackaging), operations on disassembly and assembly of packing;

1.3. washing, cleaning, dusting, oxide or oil coating, coating with other substances;

1.4. ironing or pressing of textile (any type of fibre and yarn, woven fabric from any types of fibre and yarn, articles therefrom);

1.5. operations on painting or polishing;

1.6. husking, partial or total milling, polishing and glazing of cereals and rice;

1.7. operations to colour sugar and form sugar lumps;

1.8. peeling, stoning and shelling of fruits, vegetables and nuts;

1.9. sharpening, simple grinding or cutting which do not lead to an essential difference of obtained components from original good;

1.10. sifting, screening, sorting, classifying, grading, matching (including the making-up of sets of articles);

1.11. placing in bottles, cans, flasks, bags, cases, boxes and other simple packaging operations;

1.12. simple assembly operations or disassembly of a good in parts;

1.13. dividing a good in components which do not lead to an essential difference of obtained components from original good;

1.14. mixing products (components) which do not lead to an essential difference of obtained components from original good;

1.15. slaughter of animals; dressing (sorting) of meat;

1.16. combination of two or more operations specified in this clause.

2. If in relation to one or another good, the criterion of sufficient transformation is achieved exclusively due to performance of operations listed in clause 1 of this Article, a given good shall not be considered as originating in the Republic of Belarus.

#### **Article 89. Specific features of confirmation of the country of origin of goods**

1. In the instance of granting tariff preferences in relation to a consignment of goods of the customs value equivalent to five thousand US dollars and more at the official rate of the Belarusian ruble to US dollar established by the National Bank of the Republic of Belarus on the day of granting such preferences, the certificate of origin of the good shall be submitted in an obligatory order, unless otherwise established by treaties of member states of the Customs Union.

2. In the instances when contract conditions, national rules of the country of importation of goods or treaties of the Republic of Belarus provide for confirmation of the country of origin of goods by the certificate of origin of the good, the country of origin of goods exported from the territory of the Republic of Belarus outside the customs territory of the Customs Union shall be certified by the certificate of origin of the goods issued by the Belarusian Industry and Trade Chamber.

3. Subsequent inspection (verification) of certificates of origin of the good issued by the Belarusian Industry and Trade Chamber and declarations about origin of the good is carried out by the State Customs Committee of the Republic of Belarus on the basis of requests of authorized bodies of the country of importation of the good.

The order of inspection (verification) of documents specified in part one of this clause is determined by the Government of the Republic of Belarus.

**Article 90. Customs control over correctness of determination of the country of origin of goods**

1. Customs bodies shall, prior and/or after release of goods, conduct customs control over correctness of determination of the country of origin of goods with the aim of ensuring observance of measures of customs-tariff and non-tariff regulation in the instances when application of such measures depends on the country of origin of goods.

When conducting customs control over correctness of determination of the country of origin of goods, a risk management system shall be used.

2. In the course of customs control over correctness of determination of the country of origin of goods, customs bodies shall carry out checks of accuracy of the data about the country of origin of goods via comparing that data with information on the good (packing, tare, labels, tags, tallies), and also in technical passports, other documentation related to the good which must allow to identify them with the data specified in the declaration on origin of the good or certificate on origin of the good.

In the event of submission of documents containing contradicting data about the country of origin of goods, or discrepancy of such data with the information on the good, the country of origin of the good shall be deemed non established.

**Article 91. Preliminary decision about the country of origin of goods**

1. Customs shall, on the basis of an application of the person authorized to act as the declarant of a good (hereinafter in this article – applicant), adopt a preliminary decision about the country of origin of goods.

2. The applicant shall send to customs offices determined by the State Customs Committee of the Republic of Belarus an application for adoption of a preliminary decision on the country of origin of goods. An application shall contain full commercial description of the good, its trade name, principal technical and commercial characteristics (intended use, grade, make, model, article, material from the good is made, functions fulfilled by the good, description of individual and transport packing).

3. An application shall be accompanied by protocols of tests, acts of examinations by industry and trade chambers or other expert organizations of the good's manufacturing country, reports of specialists of expert organizations which quote results of the good examination, documents confirming performance of the foreign activity transaction, calculation of the value of the good being manufactured, detailed description of the technological process of production of the good and other documents evidencing the fact that the given good is wholly obtained or underwent sufficient transformation in the country of origin of goods. Samples and specimens of the good may be enclosed to the application.

4. If data provided by the applicant is insufficient for adoption of a preliminary decision about the country of origin of goods, the customs body shall notify the applicant in writing about the necessity to submit additional information within thirty calendar days from the day of registration of the application for adoption of a preliminary decision about the country of origin of goods. Additional information must be submitted within sixty calendar days from the day of registration in the customs body of the written notification of the applicant. If information has not been submitted within the established time limit, the customs body shall refuse to consider the application for adoption of a preliminary decision about the country of origin of goods.

5. A preliminary decision about the country of origin of goods shall be adopted not later than within ninety calendar days from the day of registration of the application in the customs body.

6. In the event of necessity to submit additional information in accordance with clause 4 of this Article, the running of the time limit specified in clause 5 of this Article is suspended from the day of registration of the notification in writing and renewed from the day of receipt by the customs body of the last document containing requested data.

7. The form and order of adoption of a preliminary decision about the country of origin of goods is determined by the Government of the Republic of Belarus.

8. A preliminary decision about the country of origin of goods is valid within three years from the day of its adoption, unless it is revoked or its validity is terminated. A preliminary decision about the country of origin of goods is binding for customs bodies.

9. The customs body may adopt a decision about termination of validity, about modification or revocation of a preliminary decision about the country of origin of goods adopted by it.

10. A decision about termination of validity of a preliminary decision about the country of origin of goods is adopted if the customs body has established that the applicant had submitted forged documents and/or declared inaccurate data for adoption of the preliminary decision about the country of origin of goods.



A decision about termination of validity of a preliminary decision about the country of origin of goods enters into force from the day of adoption of such preliminary decision.

11. Modification of a preliminary decision about the country of origin of goods is made in the event when the customs body or applicant detects errors committed when such preliminary decision was being adopted.

enters into force within the time limit indicated in the decision about modification of a preliminary decision about the country of origin of goods.

12. A preliminary decision about the country of origin of goods is revoked in the instances if treaties of the Republic of Belarus or legislative acts of the Republic of Belarus establish other conditions for determining the country of origin of goods.

A decision about revocation of a preliminary decision about the country of origin of goods shall be adopted by the customs body within thirty calendar days from the day of official publication of treaties of the Republic of Belarus or acts of legislation of the Republic of Belarus, specified in part one of this clause and enters into force simultaneously with them.

13. A decision about termination of validity, about modification or revocation of a preliminary decision about the country of origin of goods shall be sent to the applicant not later than one working day following the day of adoption of the decision termination of validity, about modification or revocation of a preliminary decision about the country of origin of goods.

## **CHAPTER 11 CUSTOMS VALUE OF GOODS**

### **Article 92. Determining, declaring, controlling and correcting customs value of imported goods**

1. Determination of customs value of goods moved through the customs border of the Customs Union upon their importation to the territory of the Republic of Belarus (hereinafter in this Chapter – imported goods) is carried out in accordance with the Agreement on determining customs value of goods moved through the customs border of the Customs Union of 25 January 2008 (hereinafter – Agreement on determining customs value of goods moved through the customs border of the Customs Union) having regard to peculiarities established by the Customs Code of the Customs Union and other treaties of member states of the Customs Union.

2. Declaring, controlling and correcting customs value of imported goods shall be carried out in accordance with Chapter 8 of the Customs Code of the Customs Union.

3. Upon detection, in the course of customs control after the release of goods in relation to which the customs body has adopted a decision on customs value, of inaccurate data about customs value of goods, including wrong choice of the method of determining customs value and/or wrong determination of customs value of goods, the customs body shall adopt a decision on correction of the customs value of goods.

The given decision may be an integral part of a decision on an act of customs inspection or a decisions on collecting customs payments, interest, penalty interest and must contain the following data:

name of the customs body that adopted a decision on correcting customs value of a good;

family name, own name and patronymic (if available) or the name of the declarant (customs representative);

number of the declaration for goods, sequential number of the good in relation to which the decision on correcting customs value is adopted, according to the declaration for goods;

substantiation of the decision adopted;

customs value of the goods and method of determining in accordance with Articles 4 – 10 of the Agreement on determining customs value of goods moved through the customs border of the Customs Union, and also source of information on the basis of which the customs body determined the customs value of the good;

time limit within which the declarant (customs representative) must carry out correction of the customs value of goods, and customs duties, taxes must be paid with regard to the corrected customs value of goods.

### **Article 93. Determining customs value of goods being exported**

1. Customs value of goods being moved through the customs border of the Customs Union upon their exportation from the territory of the Republic of Belarus (hereinafter in this Chapter – goods being exported) is determined on the basis of the value of the transaction therewith, i.e. the price actually paid or to be paid for goods being exported.

2. Customs value of goods being exported shall include expenses incurred by the buyer, but not included in the transaction value, including:

2.1. commission and broker fees;

2.2. expenses on tare if for customs purposes it is considered as a whole with goods being exported;  
2.3. expenses on packaging, including value of packing materials and works on packaging;  
2.4. respective part of the value of the following goods and services provided to the seller (exporter) by the buyer, directly or indirectly, free of charge or at a decreased price, for use in connection with production and sale of goods being exported:

raw materials, materials, semi-finished products and other component articles being an integral part of goods being exported;

tools, dies, form and other similar items, used in production of goods being exported;

auxiliary materials spent in production of goods being exported;

engineering, research-and-development works, design, artistic design, outlines and drawings;

2.5. license and other payments for use of rights to intellectual property objects, which the buyer must, directly or indirectly, carry out as a condition for purchase of goods being exported;

2.6. part of the income from resale, transfer or use of goods by the buyer of goods, received by the seller (exporter) directly or indirectly after their exportation from the territory of the Republic of Belarus;

2.7. taxes, dues (duties) (with the exportation of customs duties to be paid upon customs declaring) levied in the territory of the Republic of Belarus unless in accordance with tax legislation of the Republic of Belarus or treaties of the Republic of Belarus they are to be compensated to the seller (exporter) upon exportation of goods from the territory of the Republic of Belarus.

3. If it is impossible to determine customs value in accordance with clause 1 of this Article, customs value of goods being exported shall be determined based on the accounting data of the seller (exporter), presented by the declarant, reflecting this costs for production and realization of a good being exported and the amount of the profit received by the seller (exporter) upon exportation of said goods from the territory of the Republic of Belarus or on the basis of accounting data on acceptance of goods being exported for accounting and their writing off.

When determining customs value of goods in accordance with this clause, expenses listed in sub-clauses 2.1 – 2.7 of clause 2 of this Article must be taken in account.

4. If it is impossible to determine customs value of goods being exported in accordance with part one of clause 3 of this Article, customs value of goods being exported shall be determined on the basis of data about prices for identical or homogeneous goods or based on the calculation of the value (prime cost) of identical or homogeneous goods being exported with account of expenses specified in sub-clauses 2.1 – 2.7 of clause 2 of this Article.

When defining the notion of identical or homogeneous goods, one shall be guided by Article 3 of Agreement on determining customs value of goods moved through the customs border of the Customs Union.

5. When goods in relation to which an ad valorem or combined rate of the export customs duty is not established are placed under customs procedures of export, temporary exportation of goods, customs value of such goods is not determined and not declared.

6. The order of applying the system of determining customs value of goods being exported, order and conditions of declaring customs value thereof are determined by the Government of the Republic of Belarus.

#### **Article 94. Customs operations performed when controlling customs value of goods**

1. Choice of customs operations performed by an official of the customs body when controlling customs value of goods shall be made according to results of the use of the risk management system.

Control over customs value of goods upon customs declaring shall be carried out via conducting principal and additional customs operations performed when controlling customs value of goods.

Principal customs operations performed when controlling customs value of goods are:

control over correctness of the choice and application by the declarant of the method for determining customs value of goods being imported;

control over correctness of determination of customs value of goods being imported in accordance with Article 93 of this Law;

control over correctness of determination by the declarant of the structure of customs value of goods;

control over documentary confirmation of customs value of goods. In that instance responsibility for accuracy of data specified in documents presented for confirmation of customs value of goods is borne by the declarant.

Additional customs operations performed when controlling customs value of goods are:

control over correctness of determination by the declarant of the amount of customs value of goods;

comparison of the amount of customs value of goods declared by the declarant with price information at disposal of the customs body.

Categories of goods in relation to which upon customs declaring, control over customs value of goods shall be carried out by means of performance of principal and additional customs operations are determined using the risk management system.

In relation to other categories of goods, upon customs declaring, control over customs value of goods shall be carried out by means of performance of principal customs operations. After release of such goods, the customs office shall perform control over customs value thereof based on principles of purpose orientation, randomness of separate operations and objects of such control in accordance with the Customs Code of the Customs Union.

2. When additional inspection is conducted in accordance with Article 69 of the Customs Code of the Customs Union, failure of the declarant to submit requested documents not related directly to a consignment of goods being evaluated or submission of which cannot be carried out due to objective (non depending on him) causes, and also absence of some data in submitted documents, if the order of filling out such documents is not determined by legislation of the Republic Belarus or of the country which issued documents, may not be a ground for refusal to accept customs value of goods declared by the declarant.

Objective causes of failure of the declarant to submit requested documents are understood to be submission of documentary confirmation that the requested document is not applied by the transaction parties in commercial practice (for commercial documents) or does not exist.

3. In case of doubts in authenticity and accuracy of documents and data about value of goods of countries of departure, of origin, of transit, submitted by the declarant, customs bodies may, in connection with supposed violation of customs legislation of the Customs Union and legislation of the Republic of Belarus on customs regulation, send requests to customs or other competent bodies of respective countries.

#### **Article 95. Determining customs value of goods by customs body**

1. Customs value of goods is determined by the customs body in accordance with customs legislation of the Customs Union and this Law.

When determining customs value of goods, the customs body may use price information both submitted by the declarant and being at disposal of the customs body, including about goods the release of which is effectuated earlier.

Price information at disposal of the customs body concerning goods the release of which is effectuated earlier shall, for the purposes of determining customs value, be used in the following order:

at first identical goods are selected, then homogeneous goods, and in absence thereof – goods of the same class or type (i.e. goods referred to one group or series of goods produced by one branch or sub-branch (sector) of industry), which have approximately identical reputation on the market. Goods selected for the purposes of determining customs value must be imported in quantity comparable with goods being evaluated. In that instance for determining customs value of goods imported in lesser quantity may be used price information about goods imported in larger quantity;

value corresponding to an average level of value formed in relation of selected goods shall be accepted as a basis for determining customs value of goods. When determining customs value of goods, that value shall be corrected based on delivery terms having regard to requirements established by Article 5 of the Agreement on determining customs value of goods moved through the customs border of the Customs Union.

Average level of value shall be understood amount of customs value of goods accepted by the customs body in relation to predominant quantity of goods selected for the purposes of determining customs value of goods.

If price information at disposal of the customs body about goods the release of which is effectuated earlier does not correspond to criteria specified in this clause, such information may not be used for the purposes of determining customs value of goods.

2. When customs value of goods is not declared, including upon illegal movement of goods through the customs border of the Customs Union, customs value of goods is determined by the customs body as of the day of arising the duty on paying customs duties, taxes.

When determining customs value of goods in the instances specified in part one of this clause, Articles 4, 6–9 of the Agreement on determining customs value of goods moved through the customs border of the Customs Union are not applied in case if:

there are no documents confirming the transaction value, i.e. the price actually paid or to be paid for those goods at sale thereof for importation to the customs territory of the Customs Union (when determining customs value of goods in accordance with Article 4 of the Agreement on determining customs value of goods moved through the customs border of the Customs Union);

there is not information about conditions and participants of the transaction on the basis of which goods were imported to the customs territory of the Customs Union;

there is no information on which conditions and in which quantity goods were imported to the customs territory of the Customs Union;

the moment of importation of goods to the customs territory of the Customs Union is not established;

there are no data from the manufacturer (producer) of goods about value of materials and costs borne in relation to production (fabrication) of goods (when determining customs value of goods in accordance with Article 9 of the Agreement on determining customs value of goods moved through the customs border of the Customs Union).

In case when it is impossible to apply provisions of Articles 4, 6 – 9 of the Agreement on determining customs value of goods moved through the customs border of the Customs Union, customs value of goods shall be determined in accordance with Article 10 of the said Agreement. If the customs body has not got precise data about evaluated goods, including about characteristics thereof, country of origin, determining customs value of goods shall be effectuated having regard to provisions of clause 6 of Article 81 of the Customs Code of the Customs Union.

#### **Article 96. Rights and duties of declarant when customs body performs control over customs value of goods**

1. The declarant has the right:

1.1. to prove the accuracy of submitted documents and data for determining customs value of goods when customs bodies have doubts in their accuracy;

1.2. when additional inspection is being held. to place goods under declared customs procedure, subject to presentation of security for paying customs duties, taxes;

1.3. to appeal a decision of the customs body in relation to determining customs value of goods in the order established by Chapter 3 of this Law.

2. The declarant is obliged:

2.1. to declare customs value of goods and to submit data referred to determination thereof based on accurate information, confirmed by documents and determinable by quantity;

2.2. to submit to the customs body, at its request, necessary documents and data for confirmation of the declared customs value of goods;

2.3. to bear all expenses arising in relation to submission to the customs body of necessary documents and data.

## **SECTION II**

### **CUSTOMS PAYMENTS, SPECIAL, ANTI-DUMPING AND COMPENSATORY DUTIES**

#### **CHAPTER 12**

#### **GENERAL PROVISIONS ON COMPUTATION AND PAYMENT OF CUSTOMS PAYMENTS, SPECIAL, ANTI-DUMPING AND COMPENSATORY DUTIES**

##### **Article 97. Customs payments, special, anti-dumping and compensatory duties**

1. Upon importation of goods to the customs territory of the Customs Union, exportation of goods from the customs territory of the Customs Union and/or occurrence of other circumstances with which customs legislation of the Customs Union and/or legislative acts of the Republic of Belarus connect occurrence of a duty on payment of customs duties, taxes, customs dues, customs bodies levy customs payments determined by clause 1 of Article 70 of the Customs Code of the Customs Union in accordance with customs legislation of the Customs Union, Tax Code of the Republic of Belarus, this Law and/or acts of the President of the Republic of Belarus.

2. In accordance with clause 2 of Article 70 of the Customs Code of the Customs Union, other treaties of member states of the Customs Union and/or legislation of the Republic Belarus upon placement of goods under customs procedures conditions of which, in accordance with customs legislation of the Customs Union, provide for observance of restrictions in relation to application of special, anti-dumping and compensatory measures, customs body shall levy special, anti-dumping and compensatory duties in the order provided by the Customs Code of the Customs Union for collecting import customs duties, unless otherwise established by the Customs Code of the Customs Union.

Privileges on payment of special, anti-dumping and compensatory duties established in accordance with treaties of member states of the Customs Union are not granted, unless otherwise established by those treaties.

Change of time limits for payment of special, anti-dumping and compensatory duties established in accordance with treaties of member states of the Customs Union is not effectuated, unless otherwise established by those treaties.

Computation, arising and termination of a duty on payment of special, anti-dumping and compensatory duties are carried out in the order determined by the Customs Code of the Customs Union for import customs duties having regard to peculiarities established by treaties of member states of the Customs Union.

Time limits and order of payment of special, anti-dumping and compensatory duties are determined by the Customs Code of the Customs Union having regard to peculiarities established by treaties of member states of the Customs Union.

Forms of payment of special, anti-dumping and compensatory duties and the moment of execution of the duty on payment thereof (day of payment), and also confirmation of execution of the duty on payment of special, anti-dumping and compensatory duties correspond to those established by the Tax Code of the Republic of Belarus and this Law for customs payments.

Special, anti-dumping and compensatory duties established in accordance with treaties of the Republic of Belarus or legislation of the Republic of Belarus are paid and credited to the current (settlement) account of the Ministry of Finance of the Republic of Belarus (hereinafter – the single account) in Belarusian rubles.

In case of non-payment or incomplete payment of special, anti-dumping and compensatory duties within the established time limits, customs bodies shall collect those duties at the expense of monetary means and/or other property of the payer, including by means of offset by the customs body itself of customs payments sums paid or collected excessively, and also at the expense of sums of advance payments, security of payment of special, anti-dumping and compensatory duties and/or security of payment of customs duties, taxes, unless otherwise established by treaties of member states of the Customs Union.

Collecting of special, anti-dumping and compensatory duties is carried out in the order established by the Tax Code of the Republic of Belarus and Chapter 16 of this Law for collecting customs payments.

Return of excessively paid or collected sums of special, anti-dumping and compensatory duties established in accordance with treaties of the Republic of Belarus is carried out in the order established for return of customs payments having regard to peculiarities established by treaties of member states of the Customs Union.

Return of monetary means paid in accordance with sub-clause 2) of clause 2 of Article 63 of the Customs Code of the Customs Union as a security of payment of special, anti-dumping and compensatory duties is carried out in the order established for return of monetary means contributed as a security of payment of customs duties, taxes.

Computation, payment, collection and return (set-off) of penalty interest for non-payment or incomplete payment within the established time limit of special, anti-dumping and compensatory duties is carried out in the order established by the Tax Code of the Republic of Belarus and this Law for penalty interest for non-payment or incomplete within the established time limit of customs payments.

#### **Article 98. Computation of customs payments**

1. The tax base on taxes collected by customs bodies, tax rates and order of computation of such taxes are determined by the Tax Code of the Republic of Belarus and/or acts of the President of the Republic of Belarus.

2. Computation of sums of customs payments, taxes shall be carried out in Belarusian rubles unless otherwise determined by treaties of member states of the Customs Union. If for the purposes of computation of customs payments, taxes, including for determining customs value of goods, it is required to perform recalculation of the foreign currency in Belarusian rubles, the official rate established by the National Bank of the Republic of Belarus on the day of registration of the customs declaration by the customs body shall be applied, unless otherwise provided by the Customs Code of the Customs Union and/or treaties of member states of the Customs Union.

3. Computation of customs dues shall be carried out in Belarusian rubles, unless otherwise established by legislative acts of the Republic of Belarus. For the purposes of computation of customs the official rate, the Belarusian ruble to foreign currency established by the National Bank of the Republic of Belarus shall be applied, as well as rates of customs dues effective:

3.1. when computing customs dues for performance of customs operations – on the day of registration of the customs declaration by the customs body. If customs declaring of several goods is performed using one customs declaration, for computation of customs dues for performance of customs operations shall be applied the highest rate rate of those dues from those established in relation to goods specified in the customs declaration;

3.2. when computing other customs dues – on the day of payment thereof.

#### **Article 99. Persons executing duty on paying customs payments. Order and forms of paying customs payments**

1. Customs payments shall be paid by the person on whom the duty on paying those payments is imposed (hereinafter – payer) in accordance with the Customs Code of the Customs Union, treaties of member states of the Customs Union and/or acts of the President of the Republic of Belarus, unless otherwise established by the President of the Republic of Belarus, or by the customs representative performing customs operations in the name and on behalf of the payer.

Customs payments may be paid for a legal person – payer by its separate division (affiliate, representative office and another separate division with a separate balance sheet, for which the legal person opened a bank account for operations and granted the right to dispose of monetary means on such account to officials of the given separate sub-divisions).

When collecting customs payments, another interested person is entitled to execute the duty on payment thereof for the payer.

2. When performing customs operations, the customs representative bears joint and several duty on paying customs duties, taxes together with the payer, with the exception of instances when the execution of the duty of the payer on paying customs payments is related to:

2.1. observance of requirements and conditions of customs procedures under which goods have been placed;

2.2. change of time limits for paying customs duties, taxes;

2.3. use and/or disposal of goods placed under the customs procedure using privileges on paying customs duties, taxes connected with restrictions on use and/or disposal of goods, and also with fulfilling other conditions the fulfilment of which after the release of goods is an obligatory condition for granting the privileges on paying customs duties, taxes.

3. Customs payments shall be paid and remitted in Belarusian rubles to the single account, with the exception of the instance specified in part two of this clause.

Export customs duties computed and payable in a foreign currency in accordance with treaties of member states of the Customs Union shall be paid to an account determined by the Ministry of Finance of the Republic of Belarus and the National Bank of the Republic of Belarus, opened in that foreign currency.

4. Paying customs payments shall be performed on a cashless basis and/or by cash monetary means through a bank, non-bank credit and financial organization, communications organization of the Ministry of Communication and Informatization of the Republic of Belarus or to the cash register of the customs body with subsequent crediting of paid customs payments to a respective account depending on the currency in which the payment has been made. In doing so, such payment may be carried out by means of systems of distance bank servicing, including using systems of settlements with the use of electronic money, and also through the automated information system for a single settlement and information space with the use of payment instruments and in the order established by legislation of the Republic of Belarus.

Paying customs payments may be performed by means of a offset of excessively paid or collected sums of customs payments, interest, penalty interest, unless otherwise established by customs legislation of the Customs Union, and also by means of an offset of advanced payments sums or conversion (offset) in customs payments of monetary means presented as a security for paying customs duties, taxes in accordance with the Tax Code of the Republic of Belarus and this Law.

5. In relation to goods intended for personal use being sent as international postal items, customs payments are accepted by the national postal service operator. Order and time limits for remittance by the national postal service operator of customs payments to the single account are determined by the Ministry of Finance of the Republic of Belarus and the National Bank of the Republic of Belarus.. Structure, composition and order of transmitting of the information about remitted payments shall be established by a contract on informational interaction to be concluded by the State Customs Committee of the Republic of Belarus with the Republican unitary enterprise of postal communications "Belpochta".

6. The President of the Republic of Belarus and/or laws of the Republic, unless otherwise established by the President of the Republic of Belarus, or customs legislation of the Customs Union may establish peculiarities of the order of paying customs payments.

7. Upon a written application of the payer, customs bodies are obliged to confirm in writing the fact of his paying customs payments.

#### **Article 100. Execution of duty on paying customs payments**

1. The moment of execution of a duty on paying customs payments (day of payment) is determined in accordance with the Tax Code of the Republic of Belarus.

2. For the purposes of release of goods, the confirmation of execution of a duty on paying customs payments shall be receipt by the customs body in electronic form of the information of the Ministry of

Finance of the Republic of Belarus about crediting sums of customs payments paid by the payer to a respective account depending on the currency in which the payment has been made, with the exception of release of goods intended for personal use being moved (moved) through the customs border of the Customs Union by natural persons, or a receipt by the customs body in electronic form of the information of a bank, non-bank credit and financial organization about paying the customs payment by the payer, or submission by persons specified in clause 1 of Article 99 of this Law of documents on a paper-based carrier about paying the customs payment.

Documents on a paper-based carrier are used for the purposes of confirmation of paying a customs payment in the absence at the customs body of the information of a bank, non-bank credit and financial organization in electronic form about paying the customs payment. Such documents may be submitted only as originals and must contain a note of the bank, non-bank credit and financial organization about their executing the payment instruction of the payer.

3. In case of use (exploitation, consumption) in any form of goods specified in sub-clause 2.6 of clause 2 of Article 162 of this Law, and also in case of alienation or actual transfer thereof into possession and/or use to a person other than the recipient of goods in accordance with transportation (travel) documents without customs declaring and release thereof in accordance with the Customs Code of the Customs Union, the time limit for paying import customs duties, taxes and other payments the collection of which is imposed on customs bodies is deemed to be the day of performance of such actions, and unless it is established – the day of detection of the fact of performance thereof.

If in relation to goods specified in sub-clause 2.6 of clause 2 of Article 162 of this Law the customs declaration has not been filed with the customs body prior to expiration of two months after acceptance of such goods by the recipient for accounting in the order established by legislation of the Republic of Belarus, the time limit for paying import customs duties, taxes and other payments the collection of which is imposed on customs bodies is deemed to be the day of expiration of the indicated time limit.

4. Execution of a duty on paying a customs payment is not required if, prior to paying that customs payment, circumstances are occurred in connection with which the customs payment is subject to be recognized as a excessively paid and be returned in accordance with customs legislation of the Customs Union and legislation of the Republic Belarus on customs regulation.

#### **Article 101. Customs dues**

1. Customs bodies levy the following customs fees for:

1.1. performance of customs operations;

1.2. customs escorting of goods carried out by customs bodies officials;

1.3. issuance of the qualification certificate of the customs clearance specialist;

1.4. adoption of a preliminary decision by customs bodies;

1.5. inclusion in the registry of banks and non-bank credit and financial organizations recognized by the customs bodies as guarantors of customs payments.

2. Duty on paying customs dues arises:

2.1. when paying customs dues for performance of customs operations – on the day of registration of the customs declaration by the customs body;

2.2. when paying other customs dues – upon applying of the person to the customs body with a view of performance by such customs body of legally meaningful actions.

3. Duty on paying customs dues arises for the following persons:

3.1. for a declarant – on paying customs dues for performance of customs operations;

3.2. for a carrier – on paying customs dues for customs escorting of goods carried out by customs bodies officials;

3.3. for an organization or natural person in relation to which customs body perform legally meaningful actions, including granting to the interested person of certain rights, issuance of qualification certificates of specialists on customs declaration, preliminary decisions of customs bodies – on paying other customs dues.

4. Duty on paying customs dues is terminated for persons specified in clause 3 of this Article in case of:

4.1. execution thereof in the form of:

paying customs dues;

collecting customs dues by the customs body;

4.2. use of privileges on paying customs dues;

4.3. refusal of the customs body to release goods in accordance with the declared customs procedure or annulment of the release of goods in accordance with the declared customs procedure – in relation to customs dues for performance of customs operations;

4.4. if the amount of customs dues sum, not paid within the established time limit, for performance of customs operations does not exceed a sum equivalent to one Euro at the official rate of Belarusian rouble to Euro established by the National Bank of the Republic of Belarus on the day of registration of the customs declaration by the customs body;

4.5. non performance of legally meaningful actions by the customs body – in relation to the customs dues specified in sub-clauses 1.2 – 1.5 of clause 1 of this Article;

4.6. occurrence of other circumstances determined by legislative acts of the Republic of Belarus.

5. Duty on paying customs dues is subject to be executed within the following time limits:

5.1. on paying customs dues for performance of customs operations – prior to release of goods in accordance with the declared customs procedure;

5.2. on paying customs dues for customs escorting of goods carried out by customs bodies officials – after adoption by the customs body of the decision about carrying out customs escorting of goods, but prior to its actual carrying out;

5.3. on paying other customs dues – prior to performance of legally meaningful actions by customs bodies.

6. Customs dues for performance of customs operations are not paid when customs operations are being performed in relation to:

6.1. goods being placed under customs procedures of export, re-export, customs transit, rejection in favour of the state, temporary importation (acceptance) with full exemption from payment of customs duties, taxes and under special customs procedure;

6.2. vehicles of international transportation, equipment and spare being imported (exported) in accordance with Article 349 of the Customs Code of the Customs Union, and also supplies;

6.3. goods intended for official use by the foreign diplomatic missions and those treated as such or for personal use by the diplomatic and/or administrative and technical employees of these missions (including members of their families living with them), unless they are the citizens of the Republic of Belarus;

6.4. forms of TIR Carnet transferred between the national guaranteeing association and the International Road Transport Union;

6.5. forms of ATA Carnets or parts thereof, being imported to the Republic of Belarus or exported from the Republic of Belarus;

6.6. goods being imported to the Republic of Belarus or exported from the Republic of Belarus with using of the ATA Carnet, subject to complete exemption of those goods from levying of customs duties, taxes;

6.7. goods the customs value of which does not exceed a sum equivalent to two hundred Euro at the official rate of Belarusian rouble to Euro established by the National Bank of the Republic of Belarus on the day of registration of the customs declaration by the customs body and in relation to which customs duties, taxes are not paid;

6.8. goods being imported to the Republic of Belarus and/or exported from the Republic of Belarus for the purposes of liquidation of consequences of accidents, catastrophes and natural disasters;

6.9. excise marks and control (identification) marks, being imported to the Republic of Belarus or exported from the Republic of Belarus;

6.10. goods being imported to the Republic of Belarus as international technical assistance;

6.11. other goods in the instances established by the President of the Republic of Belarus.

7. Customs duties rates are established by the President of the Republic of Belarus.

#### **Article 102. Computation, payment, collection and return (offset) of interest, penalty interest**

1. The order of computation, payment, collection and return (offset) of interest, penalty interest, established by this Article shall be applied in the instances:

1.1. granting adjournment of and/or by-installment payment of customs duties, taxes according to a decision of the customs body;

1.2. provided by clause 5 of Article 250, clause 3 of Article 251, clause 2 of Article 263, clause 2 of Article 276, clause 3 of Article 284 and clause 2 of Article 291 of the Customs Code of the Customs Union, and also in other instances when payment of interest is provided by treaties of member states of the Customs Union if such treaties do not provide for another order of computation, payment, collection and return (offset) of interest, penalty interest.

2. Interest shall be posted on the sum of customs duty, tax on payment of which adjournment of and/or by-installment payment have been granted, for a period from the day following the day of release of goods till the day of termination of duty on paying customs duties, taxes, in the amount of 1/360 of the refinance rate of



the National Bank of the Republic of Belarus valid for respective periods of actual use of adjournment or by-installment payment of that customs duty, tax for each day of use of the adjournment or by-installment payment.

Computation of interest for granting adjournment of and/or by-installment payment of the customs duty, tax is made on each such period according to the formula:

$$P = (CDA \times CD \times RR) / (360 \times 100), \text{ where:}$$

P – amount of interest posted within a respective period of actual use of the adjournment of and/or by-installment payment of the customs duty, tax;

CDA – amount of the sum of customs duty, tax, the time limit for payment of which has been changed, not paid within a respective period of actual use of the adjournment of and/or by-installment payment of the customs duty, tax;

CL – number of calendar days of actual use of the adjournment of and/or by-installment payment of the customs duty, tax restricted by a period for which the adjournment of and/or by-installment payment, in the course of which the sum of customs duty, tax and the refinancing rate of the National Bank of the Republic of Belarus remained unchanged, including the day of paying the customs duty, tax or the day preceding the day on which the refinancing rate has been changed;

RR – refinancing rate of the National Bank of the Republic of Belarus valid for respective periods of actual use of the adjournment of and/or by-installment payment of the customs duty, tax.

The amount of interest due to be paid for all the period of granting adjournment of and/or by-installment payment of the customs duty, tax shall be determined as a sum of amounts of interest computed within respective periods of actual use of the adjournment of and/or by-installment payment of the customs duty, tax.

Calculation of interest in the instances provided for in sub-clause 1.2 of clause 1 of this Article shall be effectuated in the order analogous to that established by parts one to three of this clause.

3. Interest shall be paid not later than one working day following the day of payment of the full sum of the customs duty, tax in relation to which adjournment of and/or by-installment payment have been granted, and in the instances provided by sub-clause 1.2 of clause 1 of this Article – prior to the release of goods under the customs procedure upon the placement under which interest is payable.

For sums of interest paid and/or collected after expiration of indicated time limit, the penalty interest is not posted.

In case of payment, collection of a sum of the customs duty, tax on paying of which adjournment of and/or by-installment payment have been granted after expiration of the established period, penalty interest is collected for the period of delay, and interest for the period of delay is not posted.

4. Computation of penalty interest shall be effectuated in accordance with the Tax Code of the Republic of Belarus.

5. Payment, collection and return (offset) of interest, penalty interest are carried out in the order provided in respect of payment, collection and return (offset) of customs payments.

Penalty interest, interest are being excessively paid or excessively collected if sums of customs payments in relation to which they are computed are being excessively paid or excessively collected or sums of penalty interest, interest have been computed incorrectly.

### **Article 103. Advance payments**

1. Advance payments are paid in Belarusian rubles to the single account in the order established by clauses 4 and 5 of Article 99 of this Law.

2. On the basis of an order of the person who made advance payments, with the exception of an application for return of advance payments, the customs body shall perform identification of advance payments as customs payments made as a security of payment of customs duties, taxes according to their types and sums.

3. Upon an application of the payer, the customs body is obliged to provide the payer with a report about expending advance payments in writing not later than within thirty calendar days from the day of receipt of the application. The report is provided for not longer than three years preceding the day of receipt of the application. The report is formed according to results of joint comparative check of expending monetary means of the payer which shall be performed not later than twenty calendar days from the day of receipt of the application of the payer and his providing data about expending monetary means accounting to the accounting data of the payer. The form of the document according to which the payer submits data about expending

monetary means and by which the results of comparative check (checking act) shall be formalized, composition of data which is to be specified in the application of the payer, and also the order of conducting the joint comparative check are determined by the Government of the Republic of Belarus. A checking act shall be drawn up in two copies and signed by the customs body and the payer. After signing the checking act by the customs body and the payer, one copy of the act shall be handed in to the payer along with submission of the report of the customs body about expending the monetary means contributed as advance payments, or the given documents shall be sent to the payer by registered mail with a return receipt about its delivery.

## **CHAPTER 13**

### **CHANGE OF TIME LIMIT FOR PAYING CUSTOMS DUTIES, TAXES**

#### **Article 104. Change of time limit for paying customs duties, taxes**

1. Change of time limit for paying customs duties is performed in accordance with the Customs Code of the Customs Union and treaties of member states of the Customs Union.

2. For granting by the customs body adjournment of or by-installment payment of customs duties, the interest shall be paid in the amounts and order established by Article 102 of this Law having regard to peculiarities established by treaties of member states of the Customs Union.

#### **Article 105. General conditions and order of changing time limit for paying taxes**

1. Time limit for paying taxes may be changed in the order and on conditions determined by legislative acts of the Republic of Belarus, and on the grounds provided by Article 106 of this Law – by the customs body in the order and on conditions established by this Article.

2. Change by the customs body of the time limit for paying taxes is performed in the forms of adjournment of or by-installment payment.

3. Adjournment of or by-installment payment of taxes are granted in relation to goods which will be placed under the customs procedure of release for internal consumption.

4. Granting by the customs body of adjournment of or by-installment payment of taxes may be performed in relation to the whole sum of payable tax or to a part thereof.

5. When goods are released with granting of adjournment of taxes, the sum of taxes in relation to which the adjournment is granted is to be paid not later than on the last day of the period for which such adjournment is granted.

When goods are released with granting of by-installment payment of taxes, the sum of tax in relation to which the by-installment payment is granted is to be paid in accordance with approved schedule of by-stage payment of the tax, and each of the sums under the by-installment payment, determined for by-stage payment, is to be paid not later than on the last day established by the schedule for such payment in a respective period.

6. Adjournment of or by-installment payment of taxes are granted by the customs body subject to securing the payment of those taxes in accordance with Chapter 14 of this Law, unless otherwise established by the Customs Code of the Customs Union.

7. For granting by the customs body adjournment of or by-installment payment of taxes, interest shall be paid in the amounts and order established by Article 102 of this Law.

8. Adjournment of or by-installment payment of taxes are granted by the customs body upon an application of the legal person or individual entrepreneur – payer, which shall be filed in writing with the customs body in which declaring of goods will be performed.

The following data shall be specified in an application for granting adjournment of or by-installment payment of taxes:

data about the payer;

description of goods;

details of the foreign trade contract;

grounds for granting adjournment of or by-installment payment;

sum of the tax in relation to which adjournment of or by-installment payment is requested;

period for which adjournment of or by-installment payment is requested;

schedule of by-stage payment of sums of the tax if in relation thereto by-installment payment is requested;

information about absence of circumstances specified in clause 1 of Article 107 of this Law upon availability of which adjournment of or by-installment payment is not granted.

Filing of the application shall be accompanied by submission to the customs body of documents confirming the availability of grounds for granting adjournment of or by-installment payment of taxes, provided by Article 106 of this Law.

9. A decision about granting adjournment of or by-installment payment of taxes or about refusal to grant adjournment of or by-installment payment of taxes shall be adopted within a time limit not exceeding ten working days from the day of filing the application for granting adjournment of or by-installment payment of taxes.

A decision about granting adjournment of or by-installment payment of taxes shall specify data about the payer, period for which adjournment of or by-installment payment of taxes is granted, sum of the tax in relation to which adjournment of or by-installment payment is granted, and also other data necessary for applying that decision when goods are released.

A decision about granting by-installment payment of taxes shall also approve the schedule of by-stage payment of sums of the tax.

A decision about refusal to grant adjournment of or by-installment payment of taxes shall indicate reasons for such refusal.

10. Adjournment of or by-installment payment of taxes is granted by the customs body for a period of not more than two months.

11. A decision about granting adjournment of or by-installment payment of taxes or about refusal to grant them shall be sent (handed in) to the person which applied with the application for granting them, in writing, not later than one working day following the day of adoption of such decision.

#### **Article 106. Grounds for granting by customs bodies adjournment of or by-installment payment of taxes**

Adjournment of or by-installment payment of taxes is granted to a legal person or individual entrepreneur – payer in exceptional cases upon availability of one of the following grounds:

damage inflicted to that person as a result of act of natural disaster, technological catastrophe or other force majeure circumstances.

delay of financing to that person from the republican budget or of payment for a state order fulfilled by that person;

importation of perishable goods;

carrying out deliveries within the framework of a treaty of the Republic of Belarus;

importation by legal persons carrying out agricultural activity or delivery for such legal persons of agricultural machinery according to a list approved by the Government of the Republic of Belarus, planting or seeding stock, plant-protecting agents, goods for feeding animals, except for cats, dogs and fancy birds;

importation of goods, including raw materials, materials, technological equipment, components and spare parts thereto, for use thereof in industrial processing. For the purposes of granting by the customs body adjournment of or by-installment payment of taxes, industrial processing is understood use of goods in production for obtaining new goods the code of which in accordance with the Commodity Nomenclature for Foreign Economic Activity differs from the code of goods being imported for industrial processing thereof on the level of any from first four digits.

#### **Article 107. Circumstances under which customs bodies do not grant adjournment of or by-installment payment of taxes**

1. Customs body shall refuse to grant adjournment of or by-installment payment of taxes if there is information at its disposal that the person pretending to be granted adjournment of or by-installment payment has duty not fulfilled within the established time limit on payment of customs payment, other payments the duty on collection of which is imposed on customs bodies or in relation to the mentioned person proceedings on the case on bankruptcy is initiated or in relation to a natural person being individual entrepreneur or the head and/or chief accountant of the legal person a criminal case is initiated the inquiry on which is under consideration of customs bodies, and also if the payer has not submitted to the customs body data and documents provided by clause 8 of Article of this Law.

2. In case if circumstances specified in clause 1 of this Article became known to the customs body after the adoption of the decision about granting adjournment of or by-installment payment of taxes, such decision is subject to annulment about which the persons who filed the application for granting adjournment of or by-installment payment of taxes shall be notified in writing within three working days after the adoption of a decision about annulment of the decision about granting adjournment of or by-installment payment of taxes.

### **CHAPTER 14**

#### **SECURING PAYMENT OF CUSTOMS DUTIES, TAXES**

##### **Article 108. General conditions for securing payment of customs duties, taxes**

1. Securing payment of customs duties, taxes is granted in the instances established by the Customs Code of the Customs Union, treaties of member states of the Customs Union, Articles 105 and 152 of this

Law, acts of the President of the Republic of Belarus and/or resolutions of the Government of the Republic of Belarus.

2. The sum of a security for payment of customs duties, taxes is determined in accordance with the Customs Code of the Customs Union.

In the instance established by clause 2 of Article 88 of the Customs Code of the Customs Union, the order of using data being at the disposal of customs bodies for determining sums of payable customs duties is established by the Government of the Republic of Belarus.

3. Instances in which provision of a security for payment of customs duties, taxes are determined by the Customs Code of the Customs Union, acts of the President of the Republic of Belarus and/or resolutions of the Government of the Republic of Belarus.

4. The day of providing a security for payment of customs duties, taxes by persons pretending to be included in the registry of customs representatives, customs carriers, and also to be granted the authorised economic operator status for inclusion in the respective registry or to be granted the authorised economic operator status is deemed to be the day of:

- 4.1. contributing monetary means to the single account;
- 4.2. conclusion of a surety contract;
- 4.3. conclusion of a contract on property pledge;
- 4.4. issuance of a bank guarantee.

#### **Article 109. Pledge of property**

1. Pledge of property shall be formalized by a contract on property pledge concluded between the customs body and a person providing a security for payment of customs duties, taxes.

2. Provisions of civil legislation of the Republic of Belarus and this Law are applied to legal relationships related to conclusion a contract on property pledge, fulfillment of obligations secured by pledge, levying execution on pledged property, termination of pledge.

3. Subject of the pledge may be property than in accordance with civil legislation of the Republic may be subject of the pledge, with the exception of:

- 3.1. property being outside the Republic of Belarus;
- 3.2. property already pledged for securing another obligation, or property otherwise encumbered by rights of third persons;
- 3.3. perishable goods, animals;
- 3.4. electrical, heating, and other kinds of energy;
- 3.5. enterprises as property complexes;
- 3.6. property rights;
- 3.7. securities;
- 3.8. property restricted in circulation.

4. Pledge of goods in circulation is not applied with a view of securing payment of customs duties.

5. Subject of pledge must remain in the territory of the Republic of Belarus during the whole period of the constituent contract on property pledge.

6. Determination of the value of subject of pledge is carried out using market methods of evaluation in accordance with legislation of the Republic of Belarus on valuation activity.

Determination of the value of subject of pledge must be performed not earlier than two months before the day of applying to the customs body with the proposal about conclusion of the contract on property pledge.

7. The person to whom the property proposed for pledge belongs shall, upon choosing pledge as a security for payment of customs duties, taxes, send to the customs body a proposal about conclusion of a contract on property pledge. Along with the mentioned proposal shall be submitted a signed draft of the contract on property pledge and documents confirming the right of ownership, economic management or operative administration to the subject of pledge and value thereof, which may be submitted as originals or notarially certified copies.

8. A draft of the contract on property pledge must contain provisions that:

- 8.1. a subsequent pledge of the property pledged for securing payment of customs duties, taxes is not allowed during the validity period of the contract on property pledge;
- 8.2. person to whom the pledged property belongs (hereinafter in this Article – pledgor) is not entitled to dispose of the subject of pledge without consent of the customs body;
- 8.3. pledgor is obliged to ensure the subject of pledge at own costs for cases of loss, shortage or damage of the subject of pledge due to an accident or force majeure, performance of actions by other state bodies and

adoption thereby of acts terminating economic activity of the pledgor or obstruct it, confiscation or requisition of the subject of pledge irrespectively whether or not the subject of pledge remains in possession of the pledgor or is transferred to the customs body;

8.4. the pledgor shall perform the evaluation of the subject of pledge at own costs;

8.5. substitution of the subject of pledge is allowed with a written consent of the customs body by other property of equal value, which is formalized by an additional agreement to the contract on property pledge;

8.6. in case of levying recovery on the subject of pledge, expenses on realization thereof are covered at the expense of monetary means obtained from realization of the subject of pledge, and if they are insufficient – at the costs of the pledgor.

9. A contract on property pledge may be concluded with leaving the subject of pledge with the pledgor or with transfer of the pledged property to the customs body. A contract on property pledge is concluded with leaving the subject of pledge with the pledgor if the customs body has no grounds to believe that conditions of use, disposal and storage of the subject of pledge will not be observed.

10. A proposal to conclude a contract on property pledge shall be considered by the customs body within a time limit not exceeding fifteen working days from the day of receipt of the said proposal and enclosed documents by the customs body.

11. In the event of refusal to conclude a contract on property pledge, the customs body shall, within the time limit established by clause 10 of this Article, inform the person that proposed to conclude the contract on property pledge with indication of the reasons which have served as the ground for refusal.

12. All expenses connected with conclusion of a contract on property pledge and levying execution on the pledged property are borne by the pledgor.

13. The President of the Republic of Belarus may establish other rules in respect of the pledge of property being in the state ownership.

#### **Article 110. Bank guarantee**

1. Customs bodies accept as a security for payment of customs duties, taxes bank guarantees issues by banks, bank affiliates and structural divisions of banks in the name of banks, non-bank credit and financial organizations, included in the registry of banks and non-bank credit and financial organizations recognized by the customs bodies as guarantors of customs payments (hereinafter in this Chapter – registry) which is maintained by the State Customs Committee of the Republic of Belarus.

2. Provisions of banking and civil legislation of the Republic of Belarus are applied to legal relationships related to issuance of a bank guarantee, presentation of demands on a bank guarantee, fulfillment of obligations by the guarantor and termination of the bank guarantee.

#### **Article 111. Order of inclusion of banks and non-bank credit and financial organizations in the registry**

1. Inclusion of banks and non-bank credit and financial organizations in the registry is carried out upon observance of conditions provided by this Article.

Banks and non-bank credit and financial organizations in the registry are included in the registry for a period of five years.

The State Customs Committee of the Republic of Belarus is obliged to ensure regular publication of data about banks and non-bank credit and financial organizations included in the registry.

2. Conditions for inclusion of banks and non-bank credit and financial organizations in the registry are:

2.1. availability of a special permit (license) to carry out banking activities issued by the National Bank of the Republic of Belarus, which grants the right to issue bank guarantees;

2.2. absence of a non-fulfilled duty on payment of customs duties;

2.3. availability of a normative capital in the amount of not less than a minimum amount established by the National Bank for active banks which have the right to perform banking operations on attraction of monetary means from natural persons, not being individual entrepreneurs, in accounts and/or deposits, or compliance with standards of secure functioning established by the National Bank of the Republic of Belarus for banks and non-bank credit and financial organizations;

2.4. absence of losses for last six monthly reporting periods.

3. A bank affiliate, structural division of a bank may be included in the registry under the following conditions:

3.1. inclusion of the bank in the registry;

3.2. availability of the right of the bank affiliate, structural division of a bank to issue bank guarantees, provided in regulations (standard regulations) on a bank affiliate, structural division of a bank.

4. For inclusion in the registry, a bank, non-bank credit and financial organization shall apply to the State Customs Committee of the Republic of Belarus with an application in writing, containing the data confirming conditions for inclusion in the registry and submit the following documents:

4.1. constituent documents;

4.2. certificate of state registration or another document confirming the state registration;

4.3. special permit (license) to carry out banking activities, specified in sub-clause 2.1. of clause 2 of this Article;

4.4. notarially certified cards with indication of the name of the bank, non-bank credit and financial organization, place of location thereof, bank identification code – if available, accounting number of the payer, positions, family names, own names, patronymics (if available) of officials of the bank, non-bank credit and financial organization, which have the right to sign bank guarantees, with specimens of their signatures and impression of the stamp of the bank, non-bank credit and financial organization in the number determined by the State Customs Committee of the Republic of Belarus;

4.5. letter of the National Bank of the Republic of Belarus confirming that the bank, non-bank credit and financial organization meets the condition specified in sub-clause 2.3. of clause 2 of this Article;

4.6. annual balance sheet of the bank, non-bank credit and financial organization for the last reporting period with with an audit report confirming its completeness and accuracy and six last monthly balance sheets for the expired reporting period.

5. For inclusion in the registry of a bank affiliate, structural division, that bank shall apply to the State Customs Committee of the Republic of Belarus with an application in writing and submit the following documents:

5.1. regulations (standard regulations) on the bank affiliate, structural division of the bank certified by the bank;

5.2. cards certified by the bank with indication of the name of the bank affiliate, structural division of the bank, place of location thereof, bank identification code – if available, accounting number of the payer, positions, family names, own names, patronymics (if available) of officials of the bank affiliate, structural division of the bank, which have the right to sign bank guarantees, with specimens of their signatures and impression of the stamp of the bank affiliate, structural division of the bank in the number determined by the State Customs Committee of the Republic of Belarus;

6. Documents provided by sub-clauses 4.1 to 4.3 of clause 4 of this Article shall be submitted as originals or notarially certified copies.

Upon the end of consideration of the application or at the request of the bank, non-bank credit and financial organization during the period of its consideration, originals of submitted documents specified in part one of this clause are subject to be returned to the applicant.

7. The State Customs Committee of the Republic of Belarus shall consider the application and adopt a decision on a possibility of inclusion of a bank, bank affiliate, structural division of a bank, non-bank credit and financial organization in the registry or about refusal to include them in the registry within a time limit not exceeding thirty calendar days from the day of receipt of the application and submission of all necessary documents. The State Customs Committee of the Republic of Belarus shall adopt a decision about refusal to include in the registry only in the event of non-observance of conditions for inclusion in the registry provided by this Article.

The applicant shall be notified in a written form within three working days from the day of adoption of such decision.

8. When considering an application for inclusion in the registry the State Customs Committee of the Republic of Belarus is entitled, for confirmation of documents and data submitted by the applicant, to request from third persons and also from state bodies documents containing necessary information. The mentioned persons are obliged to submit requested documents within ten working days from the day of receipt of the request .

9. A bank, bank affiliate, structural division of a bank, non-bank credit and financial organization shall be included in the registry not later than one working day following the day of adoption by the State Customs Committee of the Republic of Belarus of the decision on possibility of inclusion thereof in the registry, with the exception of the instance specified in part two of this clause.

In case of payment of the customs due for inclusion in the registry after the adoption of the on possibility of inclusion thereof in the registry, a bank, non-bank credit and financial organization shall be included in the registry not later than one working day following the day of submission to the State Customs

Committee of the Republic of Belarus of the data about details of a payment document confirming the payment of the customs due for inclusion in the registry.

10. Upon inclusion of a bank, non-bank credit and financial organization in the registry, the State Customs Committee of the Republic of Belarus shall inform the National Bank of the Republic of Belarus thereabout..

11. After inclusion of a bank, non-bank credit and financial organization in the registry, the National Bank of the Republic of Belarus shall submit to the State Customs Committee of the Republic of Belarus information confirming that the bank, non-bank credit and financial organization meets the condition specified in sub-clause 2.3. of clause 2 of this Article for each reporting date.

12. In cases of liquidation or reorganization of a bank, non-bank credit and financial organization, revocation or suspension of the validity of a special permit (license) to carry out banking activities in the part of issuance of a bank guarantee or revocation of such special permit (license) as a whole, the National Bank of the Republic of Belarus shall notify the State Customs Committee of the Republic of Belarus thereabout.

**Article 112. Exclusion of banks and non-bank credit and financial organizations from the registry**

1. Banks and non-bank credit and financial organizations are excluded from the registry according to a decision of the State Customs Committee of the Republic of Belarus in the event of:

- 1.1. liquidation or reorganization of the bank and non-bank credit and financial organization;
- 1.2. revocation or suspension of the validity of a special permit (license) to carry out banking activities in the part of issuance of a bank guarantee or revocation of such special permit (license) as a whole;
- 1.3. availability of a normative capital in the amount of less than a minimum amount established by the National Bank for active banks which have the right to perform banking operations on attraction of monetary means from natural persons, not being individual entrepreneurs, in accounts and/or deposits, or non-compliance with standards of secure functioning established by the National Bank of the Republic of Belarus for banks and non-bank credit and financial organizations;
- 1.4. non-fulfillment of obligations under a bank guarantee, surety contract.

2. Exclusion of a bank, non-bank credit and financial organization from the registry does not terminate validity of bank guarantees issued by them and accepted by customs bodies and does not relieve them from liability for non-fulfilment or undue fulfilment of conditions of such bank guarantees or surety contracts.

3. A bank, non-bank credit and financial organization excluded from the registry may be included in the registry again subject to elimination of causes for exclusion from the registry.

4. Upon exclusion of a bank, non-bank credit and financial organization from the registry, the State Customs Committee of the Republic of Belarus shall inform the National Bank of the Republic of Belarus thereabout..

5. Bank affiliates, structural divisions of banks are excluded from the registry upon an application of banks or upon receipt of the information about closure thereof from the National Bank of the Republic of Belarus.

**Article 113. Contributing monetary means as a security for payment of customs duties, taxes**

1. Monetary means as a security for payment of customs duties, taxes shall be contributed in Belarusian rubles to the single account, unless otherwise established by part two of this clause or a treaty of member states of the Customs Union.

Contributing monetary means as a security for payment of customs duties, taxes in relation to goods being imported by natural persons for personal use may be performed in foreign currency to current (settlement) accounts of customs bodies.

2. Interest on contributed sums is not posted.

3. When an obligation secured by monetary means is not fulfilled, the customs body shall carry out conversion (offset) of monetary means contributed as a security for payment of customs duties, taxes in customs duties, taxes.

4. Unless otherwise provided by a treaty of the Republic of Belarus, upon fulfillment, termination of an obligation secured by monetary means or when such an obligation has not arisen, monetary means may be set off (conversed) in customs duties, other payments collection of which is imposed on customs bodies, and also in not paid penalty interest and/or interest, used for securing payment of customs duties, taxes on another obligation of that person before customs bodies or is to be returned in accordance with Article 116.

Monetary means contributed as a security for payment of customs duties, taxes in foreign currency in relation to goods being imported by natural persons for personal use may be conversed in customs duties or used, upon an application of the payer, for securing payment of customs duties, taxes on another obligation of that person before customs bodies or are to be returned in accordance with Article 116 of this Law.

5. Upon a written application of the payer, monetary means contributed as a security for payment of customs duties, taxes to one customs body may be returned by another customs body in the instances established by part two of clause 2 of Article 116 of this Law.

**Article 114. Documents confirming provision of security for payment of customs duties, taxes**

1. If security for payment of customs duties, taxes is provided to the customs body for the purpose of performing customs operations in another customs body, the document confirming provision of such security shall be certificate of securing payment of customs duties, taxes, the form, order and instances for use of which are to be established by the State Customs Committee of the Republic of Belarus.

2. If security for payment of customs duties, taxes is provided to the customs body for the purpose of performing customs operations in a customs body of a member state of the Customs Union, with the exception of the Republic of Belarus, the document confirming provision of such security shall be certificate of securing payment of customs duties, taxes, the order of providing, form, and validity term of which are to be established by treaties of member states of the Customs Union.

**CHAPTER 15**

**RETURN AND/OR OFFSET (CONVERSION) OF SUMS OF ADVANCE PAYMENTS, SUMS OF CUSTOMS PAYMENTS, PENALTY INTEREST, INTEREST, EXCESSIVELY PAID OR EXCESSIVELY COLLECTED, MONETARY SUMS CONTRIBUTED AS SECURITY FOR PAYMENT OF CUSTOMS DUTIES, TAXES**

**Article 115. Return and/or offset of sums of advance payments, sums of customs payments, penalty interest, interest, excessively paid or excessively collected**

1. Sums of advance payments are to be returned and/or set off on account of payment of customs payments, interest, penalty interest, other payments collection of which is imposed on customs bodies, unless otherwise established by this Law, other legislative acts of the Republic of Belarus, customs legislation of the Customs Union.

2. Sums of customs payments are to be returned or set off on account of payment of customs payments, interest, penalty interest, other payments collection of which is imposed on customs bodies, unless otherwise established by this Law, customs legislation of the Customs Union and/or acts of the President of the Republic of Belarus, if such sums are excessively paid or excessively collected, including if:

2.1. after release of goods in relation to which a customs payment has been paid or collected, the payer has used in the established order a privilege on paying the customs payment;

2.2. release of goods in accordance with the declared customs procedure a condition for establishing which was payment of the customs payment has been annulled;

2.3. one of the circumstances specified in sub-clauses 2), 5), 6), 10 of clause 2 of Article 80 of the Customs Code of the Customs Union, and also in sub-clauses 4.2., 4.3, 4.5 of clause 4 of Article 101 of this Law has occurred.

3. Return or offset of sums of customs payments excessively paid or excessively collected are carried out in the order and within time limits established by the Tax Code of the Republic of Belarus, having regard to provisions of clause 2 of this Article and the following specific features:

3.1. when sums of customs payments have been paid through a bank, non-bank credit and financial organization or to the cash register of the customs body in cash monetary means, or when non-paid customs payments have been collected at the expense of cash monetary means at the will of the payer, return of sums of customs payments excessively paid or excessively collected may be carried out both with cash monetary means from the cash register of the customs body or bank, non-bank credit and financial organization and in cashless form;

3.2. return of sums of import customs duties excessively paid or excessively collected is carried out in Belarusian rubles. Offset of sums of import customs duties excessively paid or excessively collected on account of other payments is not allowed;

3.3. return and/or offset of sums of taxes, customs dues excessively paid or excessively collected is carried out in Belarusian rubles;

3.4. return and/or offset of sums of export customs duties excessively paid or excessively collected is carried out in Belarusian rubles or in foreign currency depending on the fact in which monetary units export customs duties have been paid or collected, with the exception of instances specified in sub-clause 3.5 of this clause;

3.5. return of sums of import customs duties excessively collected, return and/or offset of sums of export customs duties excessively collected, and also return and/or offset of sums of taxes, customs dues excessively collected, collection of which has been carried out from accounts of the payer, other obliged



person in foreign currency with subsequent crediting to the single account in Belarusian rubles is carried out in Belarusian rubles;

3.6. upon return and/or offset of sums of import customs duties excessively collected, such sums are not indexed, interest and penalty interest on them are not posted, unless otherwise established by the Tax Code of the Republic of Belarus;

3.7. upon return and/or offset of sums of customs payments excessively collected, such sums are not indexed, penalty interest on them are not posted. In this instance customs payments excessively collected as a result of decisions, actions (omission) of customs bodies and officials thereof, which have been recognized by court invalid or illegal, shall be returned to the payer with interest posted on them for each day of collection at the rate equal to 1/360 of the refinance rate of the National Bank of the Republic of Belarus that was valid on the day of sending the payment instruction to the bank for return of those sums to the payer. Posting of interest is terminated from the day of notification of the payer about the fact of excessive collection of customs payments in connection with circumstances specified in this sub-clause.

4. For return of sums of customs payments excessively paid or excessively collected, the payer shall present a written application in an optional form to the customs body which carried out the release of goods or performed or will perform legally meaningful actions, which shall indicate the data about the person who presented such application, kinds and sums of customs payments for return of which the applicant applies, details of payment documents according to which sums of customs payments have been paid or collected, data about the method of return of the given sums (cash monetary means or in a cashless form), bank details of the payer (if available). An application for return of customs payments the data about payment or collection of which are reflected in the declaration for goods shall additionally indicate the number of that declaration which must contain data indicating that such payments are excessively paid (collected).

The application shall be accompanied by documents which have not been submitted to the customs body earlier but which have significant importance for adoption of a decision about the return of sums of customs payments excessively paid or excessively collected.

When the applicant fails to submit documents specified in part two of this clause, the customs body shall request those documents from the payer in a written form with indication of the time limit for submission thereof. That time limit is not included in the time limit established for return of sums of customs payments excessively paid or excessively collected.

When necessary documents have not been submitted within the established time limit, the customs body shall issue a written decision about refusal to return sums of customs payments excessively paid or excessively collected. In such instance for return of sums of customs payments excessively paid or excessively collected, the payer must again apply to the customs body and submit documents specified in part two of this clause.

The declaration for goods reflecting respective data shall be considered as an application of the payer for offset of sums of customs payments excessively paid or excessively collected. The decision of the customs body about offset of sums of customs payments excessively paid or excessively collected shall be a decision of the customs body about release of goods according to that declaration for goods.

5. Return of sums of customs payments excessively paid or excessively collected is not carried out if the payer has a duty not executed within the established time limit on payment of customs payments, interest, other payments collection of which is imposed on customs bodies, and also of penalty interest not paid.

The customs body shall by itself set off sums of customs payments excessively paid or excessively collected on account of the duty not executed within the established time limit on payment of customs payments, interest, other payments collection of which is imposed on customs bodies, and also of penalty interest not paid with notification of the payer thereabout within five calendar days from the day of adoption by the customs body of the decision about such setoff.

6. Another person empowered to act on behalf of the payer is entitled to apply for return of sums of customs payments excessively paid or excessively collected.

7. Rules established by sub-clauses 3.1 – 3.4, 3.6 of clause 3, clauses 4–6 of this Article are applied for return and/or offset of sums of advance payments.

An application for return and/or offset of sums of advance payments may be filed with the customs body not later than three years from the day of payment of the sum of advance payments.

#### **Article 116. Return and/or offset (conversion) of monetary means contributed as security for payment of customs duties, taxes**

1. Return and/or offset (conversion) of monetary means contributed as security for payment of customs duties, taxes is carried out provided that the payer has a duty not executed within the established time limit on

payment of customs payments, interest, other payments collection of which is imposed on customs bodies, and also of penalty interest not paid, if an application for return thereof is filed with the customs body within three years from the day of contributing them, unless otherwise established by parts two and three of this clause.

In case if a secured obligation terminates upon expiration of one and more years, return of monetary means contributed as security for payment of customs duties, taxes is carried out subject to meeting the condition specified in part one of this clause, if the application for return thereof is filed with the customs body within three years from the day of termination of that obligation.

Return of monetary means contributed as security for payment of customs duties, taxes by persons carrying out activities in the sphere of customs affairs is carried out upon meeting the condition specified in part one of this clause, if the application for return thereof is filed with the customs body within three years from the day of termination of the mentioned activities by the person.

Upon expiration of time limits specified in parts one – three of this clause, unclaimed monetary means contributed as security for payment of customs duties, taxes shall be remitted to the republican budget and are not subject to return, with the exception of the case specified in part five of this clause.

In case if time limits specified in parts one – three of this clause have been missed for valid reasons which are confirmed by documents, upon an application of the person who applied for return of monetary means contributed as security for payment of customs duties, taxes that time limit may be restored according to the decision of the head of the customs body of a person authorized by the former.

Provisions of parts two – five of this clause cover offset (conversion) of monetary sums contributed as security for payment of customs duties, taxes in customs payments, other payments collection of which is imposed on customs bodies, and also in penalty interest not paid.

2. Monetary means contributed to a customs body as security for payment of customs duties, taxes are returned by the said customs body.

If monetary means contributed as security for payment of customs duties, taxes to a customs body that carries out release of goods in accordance with the customs procedure of customs transit or release of goods for personal use temporarily imported, then upon an application of the person who contributed such monetary means, filed with the said customs body, they may be returned by another customs body.

3. For return of monetary means contributed security for payment of customs duties, taxes to a customs body that may in accordance with clause 2 of this Article return such monetary means, the person who contributed monetary means as security for payment of customs duties, taxes shall submit a written application for return thereof in an optional form which indicates data about the person who submitted such application, sums of monetary means contributed as security for payment of customs duties, taxes for return of which the applicant applies, details of payment documents according to which monetary means have been contributed, data about the method of return of the given sums (cash monetary means or in a cashless form), kind of currency (currencies) in which monetary means can be returned (if security is contributed in foreign currency), bank details of the payer (if available).

The application for return of monetary means shall be accompanied by documents which have not been submitted to the customs body earlier but which have significant importance for adoption of a decision about the return of monetary means contributed as security for payment of customs duties, taxes.

In case of non-submission of such documents, the customs body shall request those documents from the person who contributed monetary means as security for payment of customs duties, taxes, in a written form, with indication of the time limit for submission thereof. That time limit is not included in the time limit established for return of such monetary means.

When necessary documents have not been submitted within the established time limit, the customs body shall issue a written decision about refusal to return monetary means contributed as security for payment of customs duties, taxes. In such instance for return of such monetary means, the person who contributed them must again apply to the customs body and submit documents specified in part two of this clause.

4. Return of monetary means contributed as security for payment of customs duties, taxes shall be carried out by the customs body within one month from the day of submission of the application for return thereof.

When the mentioned term is violated, monetary means contributed as security for payment of customs duties, taxes shall be returned to the payer (other obliged person) with the interest posted thereon for each day of violation of the time limit for return at the rate equal to 1/360 of the rate of refinancing of the National Bank of the Republic of Belarus in effect on the day of directing the payment instruction to the bank to return of those monetary means.

5. Monetary means contributed as security for payment of customs duties, taxes in Belarusian rubles are returned in Belarusian rubles both as cash monetary means from and in cashless form to the account of the person who contributed such monetary means, indicated in the application for return thereof. Monetary means contributed as security for payment of customs duties, taxes in foreign currency by natural persons in relation to goods being imported for personal use are returned in that foreign currency.

Upon consent of the person who contributed security, monetary means contributed as security for payment of customs duties, taxes in foreign currency may be returned in another foreign currency the official rate of the Belarusian ruble to which is established by the National Bank of the Republic of Belarus or in Belarusian rubles.

For the purposes of recalculation of foreign currency, the official rate of the Belarusian ruble to the foreign currency established by the National Bank of the Republic of Belarus on the day of adoption by the customs body of the decision on return of monetary means contributed as security for payment of customs duties, taxes.

6. Upon return of monetary means contributed as security for payment of customs duties, taxes, interest and penalty interest thereon are not paid, sums are not indexed, with the exception of the instance specified in part two of clause 5 of this Article.

7. Another person empowered to act on behalf of the person who contributed monetary means as security for payment of customs duties, taxes is entitled to apply for return thereof.

8. Return (offset) of monetary means contributed as security for payment of customs duties, taxes is carried out in the order provided for return of sums of advance payments, sums of customs payments excessively paid or excessively collected.

## **CHAPTER 16**

### **CERTAIN ISSUES OF COLLECTION OF CUSTOMS PAYMENTS, INTEREST, PENALTY INTEREST**

#### **Article 117. Methods of ensuring collection of customs payments, interest, penalty interest**

1. Collection of customs payments may be ensured by the following methods:

1.1. posting penalty interest;

1.2. suspension of operations on accounts in the bank, non-bank credit and financial organization;

1.3. arrest of property.

2. Collection of interest, penalty interest is ensured by the methods specified in sub-clauses 1.1 and 1.3 of clause 1 of this Article.

3. Posting penalty interest, suspension of operations on accounts in the bank, non-bank credit and financial organization, arrest of property are applied on the conditions and in the order established by legislative acts of the Republic of Belarus.

#### **Article 118. Certain issues on levying execution on goods being under customs control**

1. Levying execution on goods being under customs control is allowed only in the instance if at the expense of those goods non-paid customs payments, penalty interest and/or interest are being collected, including if the mentioned customs payments, penalty interest and/or interest have not been paid in relation to those goods.

2. Collection of sums of customs payments is not effectuated if, prior to paying that customs payment, circumstances are occurred in connection with which the customs payments are to be recognized as excessively paid and be returned in accordance with customs legislation of the Customs Union and legislation of the Republic Belarus on customs regulation.

#### **Article 119. Peculiarities of collection of customs payments, interest, penalty interest**

1. The order of collection of non-paid customs payments is determined by laws of the Republic of Belarus and/or acts of the President of the Republic of Belarus having regard to peculiarities provided by this Article.

2. Prior to application of measures on collecting customs payments, the customs body shall send (hand in) to the payer, another obligated person the decision on collection of customs payments, interest, penalty interest or the decision on the act of customs inspection.

3. Measures on collecting customs payments are applied upon expiration of ten working days from the day of receipt by the payer of the decision on collection of customs payments, interest, penalty interest or the decision on the act of customs inspection. In case if the decision on collection of customs payments, interest, penalty interest or the decision on the act of customs inspection have not been received by the payer due to causes not depending on the customs body, measures on collecting mentioned customs payments are applied

upon expiration of two working days from the day of receipt by the customs body of information about the fact that the payer has not received the decision.

4. Collection of customs payments at the expense of security for payment of customs payments, taxes, not-expended balances of advance payment, sums of customs payments excessively paid or excessively collected is performed on the basis of a decision of the head (deputy head) of the customs body.

5. Collection of customs payments from a customs representative is performed in the order determined by clauses 1 – 4 of this Article in the event of non-fulfillment by the payer of a decision of the customs body on collection of customs payments from the payers in the indisputable order at the expense of monetary means on accounts of the payers in banks, non-bank credit and financial organizations within one month from the day of receipt by the bank, non-bank credit and financial organization of such decision.

6. Application of measures on collecting customs payments from a customs representative does not constitute a ground for suspension or cessation of the collection of customs payments from the payer.

### **SECTION III**

## **CUSTOMS CONTROL**

### **CHAPTER 17<sup>[1]</sup><sub>SEP</sub> GENERAL PROVISIONS ON CUSTOMS CONTROL**

#### **Article 120. Conducting customs control**

1. Customs control is conducted by customs bodies in accordance with customs legislation of the Customs Union and legislation of the Republic Belarus on customs regulation.

The order of conducting customs inspections (with the exception of in-chamber ones) in the part not regulated by customs legislation of the Customs Union is established by the President of the Republic of Belarus.

2. Objects of customs control and place of its conducting are determined by Article 95 of the Customs Code of the Customs Union.

3. Principle of selectivity of customs control includes selectivity of objects and forms of customs control.

4. A good may be released prior to completion of customs control if it does not entail damage for conducting customs control and/or if in case of subsequent detection of a violation of customs legislation of the Customs Union and/or legislation of the Republic of Belarus on customs regulation consequences of such violation can be eliminated, unless otherwise established by the Customs Code of the Customs Union.

A decision about release of a good prior to completion of customs control is adopted by an official of the customs body authorized by the head of the customs office.

5. Forms of documents which are drawn up by customs bodies when conducting customs control and requirements for preparation thereof are established by the State Customs Committee of the Republic of Belarus, unless otherwise established by the Customs Code of the Customs Union.

#### **Article 121. Risk management system**

1. Strategy and tactics of application of the risk management system is determined by the Government of the Republic of Belarus.

The order of collecting and processing information, conducting analysis and assessing risks, developing and implementing measures on risk management is determined by the State Customs Committee of the Republic of Belarus.

2. Information contained in established risk profiles is not to be disclosed (dissemination) or transferred to third persons, including state bodies, with the exception of instances when the mentioned bodies need such information for fulfilling tasks imposed thereon by legislation of the Republic Belarus, unless otherwise established by treaties of the Republic of Belarus. Technical conditions for transfer of such information is determined by the State Customs Committee of the Republic of Belarus in accordance with customs legislation of the Republic Belarus.

#### **Article 122. Zones of customs control**

1. Zones of customs control are created in accordance with the Customs Code of the Customs Union and this Law.

2. Zones of customs control may be created in places of performance of customs operations, in places of unloading, re-loading (transshipment) of goods, parking of vehicles transporting goods being under customs control, customs inspection and customs vetting thereof, places of temporary storage and other places determined in accordance with this Law.

3. Zones of customs control are divided in permanent and temporary.

The order of creation and designation of zones of customs control and also the are determined by the Government of the Republic of Belarus.

Legal regime of a zone of customs control is controlled by customs bodies with the aim to create necessary conditions for conducting customs control.

4. Permanent zones of customs control include:

4.1. territories within the limits of points of entry and exit determined by customs bodies in agreement with border service bodies or determined by other legal persons responsible for maintenance of points of entry and exit in agreement with customs bodies, and when points of entry and exit are situated at crossing points through the State Border of the Republic of Belarus – and with border service bodies;

4.2. territories within the limits of departmental customs clearance points, intended for placement of goods with the aim to conduct customs control and perform customs operations, determined by legal persons responsible for maintenance of departmental customs clearance points in agreement with customs bodies;

4.3. territories of temporary-storage warehouses, customs warehouses, free warehouses and duty-free shops, determined by legal persons included in the registry of customs temporary-storage warehouse keepers, in the registry of customs warehouse keepers, the registry of free warehouse keepers, the registry of duty-free shop keepers, upon agreement with customs bodies;

4.4. territories of free customs zones determined by keepers thereof upon agreement with customs bodies.

5. Temporary zones of customs control include places determined by customs bodies for:

5.1. performance by customs bodies of customs operations outside permanent zones of customs control – for the time of performance thereof if for performance of such operations it is required to determine a zone of customs control based on the need to ensure unobstructed performance by customs bodies of their functions;

5.2. conducting customs inspection or customs vetting of goods, with the exception of cases established by clause 2 of Article 15 of this Law and the Customs Code of the Customs Union;

5.3. storage of goods placed under the customs procedure of customs warehouse, which because of their dimensions cannot be placed in the customs warehouse, in places other than customs warehouses;

5.4. temporary storage goods being under customs control in places other than temporary-storage warehouses, in the instances established by this Law.

#### **Article 123. Engagement of officials of other control bodies when conducting customs control**

Engagement of officials of other control bodies for facilitation of conducting customs control is carried out in the order determined by joint normative legal acts of the State Customs Committee of the Republic of Belarus and a respective control body.

#### **Article 124. Submission of documents and data necessary for conducting customs control**

State bodies and other organizations, natural persons are obliged to submit gratuitously documents and data requested by customs bodies, necessary for conducting customs control.

#### **Article 125. Submission by banks of documents and data necessary for conducting customs control**

Form and order of submission by banks of documents and data at requests of customs for conducting customs control are established by the Government of the Republic of Belarus upon agreement with the National Bank of the Republic of Belarus.

#### **Article 126. Use of technical means, vessels and aircraft for conducting customs control**

1. For purposes of reduction of the time of conducting customs control and increasing its efficiency, customs bodies may use technical means of customs control the list and order of use of which are established by the State Customs Committee of the Republic of Belarus.

2. For conducting customs control it is allowed to use results of measurements, formalized by documents, made by other persons in accordance with legislation of the Republic of Belarus.

3. The order of use vessels and aircraft of customs bodies for purposes of customs control is established by the Government of the Republic of Belarus in accordance with this Law.

#### **Article 127. Means of identification of goods and documents thereon and also of vehicles, premises, reservoirs and other places**

1. The State Customs Committee of the Republic of Belarus shall establish:

1.1. the order of application and requirements for manufacturing means of identification of goods being under customs control and documents thereon, vehicles, premises, reservoirs and other places, where goods subject to customs control are located or may be located;

1.1. the order of gratuitous transfer to authorised economic operators of sealing devices and other technical means used for identification of goods being under customs control and documents thereon,

vehicles, premises, reservoirs and other places, where goods subject to customs control are located or may be located, and of use thereof;

2. Seals or fixing devices imposed by authorised economic operators for purposes of ensuring identification of goods, including for customs transit, must ensure physical protection comparable with protection of seals imposed by customs bodies and also possibility of identification of the person who imposed such seals.

**Article 128. Participation of specialists and experts in conducting customs control. Customs expert examination in conducting customs control**

1. Engagement of specialists and experts for conducting customs control is carried out in the instances and order determined by Articles 101, 102 and Chapter 20 of the Customs Code of the Customs Union.

2. Customs expert examination while conducting customs control is appointed and conducted in accordance with Chapter 20 of the Customs Code of the Customs Union having regard to provisions of this Article.

3. When conducting customs control, customs experts (experts) shall be guided by international and state standards, special reference and scientific literature, and also by methods used when conducting expert examination with regard to methods recommended by the World Customs Organization.

4. If a customs expert examination may not be made within the time limit specified in the decision on appointment of the customs expert examination, the time limit for its conducting may be extended within the time limit determined by clause 2 of Article 130 of the Customs Code of the Customs Union by the head of the customs body or another authorized organization, which conduct the customs expert examination, upon agreement with the official of the customs body that appointed the customs expert examination.

5. The time limit of a customs expert examination is suspended in the instance specified in indent two of clause 3 of Article 139 of the Customs Code of the Customs Union, and also in case of notification of the customs body that appointed the customs expert examination about impossibility to complete the customs expert examination within the established time limit because of illness, leave, business trip of the customs expert (expert) who conducts the customs expert examination and impossibility to complete it by another customs expert (expert).

6. Conducting a customs expert examination may be refused in the instances provided by clause 5 of Article 138 of the Customs Code of the Customs Union, and also in the event of absence at the customs body that conducts the customs expert examination or at another authorized organization of a customs expert (expert) having required qualification.

7. The order for selection of samples and specimens of goods for conducting a customs expert examination is determined by the Government of the Republic of Belarus on the basis of provisions provided by Article 144 of the Customs Code of the Customs Union.

8. Samples and specimens of goods selected by customs bodies for conducting a customs expert examination are to be destroyed or utilized in the instances established by legislation of the Republic of Belarus, and also if expenses for return of such samples and specimens exceed their value.

9. Forms of a decision about appointment of the customs expert examination, opinion of the customs expert (expert) while conducting a customs expert examination are established by the State Customs Committee of the Republic of Belarus in accordance with Articles 138 and 142 of the Customs Code of the Customs Union. Each page of the opinion of a customs expert (expert) while conducting a customs expert examination, including annexes, shall be signed by the customs expert (expert) who conducted the customs expert examination and certified by the seal of the customs body or another authorized organization, which conducted the customs expert examination.

10. In case if payment for services of specialists and experts in accordance with the Customs Code of the Customs Union is carried out at the expense means of the republican budget, the order of reimbursement of such expenses is determined by the Government of the Republic of Belarus.

**Article 129. Engagement of an expert of another organization for conducting the customs expert examination**

1. An expert of another organization is engaged for conducting the customs expert examination on a contractual basis.

2. Rights and duties of an expert of another organization are established by Chapter 20 of the Customs Code of the Customs Union.

3. The order of adoption of a decision about engagement of an expert of another organization for conducting the customs expert examination is determined by the State Customs Committee of the Republic of Belarus.

**Article 130. Use of results of customs control in proceedings under cases on administrative offences, consideration of civil and criminal cases**

Results of conducting customs control formalized in accordance with provisions of this Section may be recognized as evidence on criminal, civil cases and cases on administrative offences. Such results are subject to assessment of the court while considering the mentioned cases and complaints on decisions, actions (omission) of customs and officials thereon along with other evidence in accordance with criminal procedural, civil procedural and economic procedural legislation of the Republic of Belarus or procedural executive legislation of the Republic Belarus on administrative offences .

**CHAPTER 18**

**FORMS AND ORDER OF CONDUCTING CUSTOMS CONTROL**

**Article 131. General provisions about forms and order of conducting customs control**

1. Customs control shall be conducted by customs bodies in the forms and order established by Chapters 16, 19 and 20 of the Customs Code of the Customs Union.

2. The order of conducting customs control and list of officials fo customs bodies authorized to adopt a decision about conducting separate forms of customs control is determined by the State Customs Committee of the Republic of Belarus having regard to provisions established by the Customs Code of the Customs Union, legislation of the Republic Belarus on control (supervising) activity (when conducting customs inspections) and this Law.

**Article 132. Customs search**

1. Customs search is conducted on the basis of a decision on conducting customs search taken by an authorized official of the customs body. A decision conducting customs search shall be formalized in written form in the order determined by the State Customs Committee of the Republic of Belarus.

2. If a part of goods specified in a transportation (travel), commercial or customs document underwent a customs search, results of such search will affect those goods that actually underwent the customs search.

**Article 133. Customs examination of premises and territories**

1. Customs examination of premises and territories shall be conducted on the basis of a prescription to conduct customs examination of premises and territories, issued by the head of the customs body or a deputy authorized by him.

Customs examination of premises and territories when conducting an on-site customs inspection shall be conducted on the basis of a prescription on conducting the on-site customs inspection.

2. Customs examination of premises and territories shall be conducted within a minimal period necessary for its conducting and may not continue more than one working day, with the exception of the instances specified in clause 3 of this Article.

3. Customs examination of premises and territories may continue not more than three working days in the event of:

3.1. refusal of access to premises and territories which are subject to customs examination and/or refusal to voluntarily present goods for customs examination;

3.2. if identification of goods with the data being at disposal of the customs bodies may not be conducted within one working day;

3.3. if the size of space of the premises and territory which are subject to examination exceeds 1000 square meters.

4. In case of conducting customs examination of premises and territories more than one working day, for purposes of unsanctioned access to premises under examination, they may be sealed.

Sealing of premises shall be performed in the presence of a representative of the person concerning whom the customs examination is performed (in his absence – not less than two witnesses), indicating that fact in the act on sealing and with obligatory indication of:

position, family name, own name, patronymic (if available) of the official who performed the customs examination of premises and territories and who performed the sealing;

date of sealing;

address of location of the premise which is sealed;

name of the person (family name, own name, patronymic (if available)) concerning whom the customs examination of premises and territories has been performed, family name, own name, patronymic (if available) of its representative, witnesses present in the moment of sealing;

grounds for sealing;

description of the sealing method;

receipt of the representative of the person concerning which the customs examination of premises and territories has been performed on acceptance of the sealed premise under guard and on measures of responsibility for opening the premise.

#### **Article 134. Record keeping of goods being under customs control**

The order and forms of record keeping of goods being under customs control is determined by the State Customs Committee of the Republic of Belarus.

#### **Article 135. Inspection of the system of record keeping of goods and reporting**

1. The forms and order for submission of reports by person specified in Article 121 of the Customs Code of the Customs Union are determined by the State Customs Committee of the Republic of Belarus and this Law.

2. Inspection of the system of record keeping of goods and reporting is carried out via establishing:  
the fact of maintaining record keeping:

compliance of form of record keeping with forms established by the State Customs Committee of the Republic of Belarus;

compliance with the order of submission of reports established by the State Customs Committee of the Republic of Belarus;

compliance of the data specified in submitted reports with the data at disposal of customs bodies;

compliance of the data specified in submitted reports with the data of accounting, accounting and/or financial statements and/or of documents on the basis of which the submitted reports have been formed.

For purposes of conducting the inspection of the system or record keeping, at the request of the customs body, the persons specified in Article 121 of the Customs Code of the Customs Union are obliged to submit the data of accounting, accounting and/or financial statements and/or of documents on the basis of which the submitted reports have been formed.

3. Reports may be submitted to the customs body in the form of an electronic document with obligatory submission of information on a paper-based carrier.

Information on a paper-based carrier submitted by a legal person shall be certified by the signature of the head, chief accountant or persons authorized by them and by the seal.

Information on a paper-based carrier submitted by an individual entrepreneur shall be certified by his signature and the seal (if available).

Reports in the form of an electronic document or in electronic form shall be submitted on digital carriers of information or the email address of the customs body.

4. For non-submission or untimely submission to the customs body of reports provided by this Article, and equally for submission of reports containing untrue data, persons specified in Article 121 of the Customs Code of the Customs Union bear liability in accordance with legislative acts of the Republic of Belarus.

5. The order of inspection of the system of record keeping of goods and reporting is determined by the State Customs Committee of the Republic of Belarus.

#### **Article 136. Chamber customs inspection**

1. According to results of a chamber customs inspection in the course of which violations of customs legislation of the Customs Union and/or legislation of the Republic of Belarus have been detected, an act of customs inspection on an established form in two copies shall be drawn up not later than three working days from the day of its ending.

One copy of act shall, not later than five calendar days from its drawing up, shall be sent to the inspected person by registered mail with notification about delivery.

Results of a chamber customs inspection in the course of which no violations of customs legislation of the Customs Union and/or legislation of the Republic of Belarus have been detected, are not formalized by documents.

2. Upon availability of objections on the act the inspected person shall, not later than fifteen working days from the day of receipt of a copy of the act, submit to the customs body which conducted the chamber customs inspection objections on its contents in writing.

Validity of arguments stated by the inspected person in the objections is to be considered by the official(s) of the customs body that conducted the chamber customs inspection, and within fifteen working days a written opinion concerning them shall be drawn up, one copy of which is to be sent, not later than five calendar days from the day of its drawing up, to the inspected person by registered mail with notification about delivery. According to a decision of the head of the customs body which conducted the chamber customs inspection, the time limit for consideration of objections may be extended for fifteen working days.



3. A decision on the act is taken by the head of the customs body which conducted the chamber customs inspection or a deputy authorized by him upon expiration of twenty working days from the day of sending the act to the inspected person, in the event of submission of objections – five working days from the day of sending the opinion on those objections to the inspected person.

A decision on the act shall be sent to the inspected person by registered mail with notification about delivery not later than within five calendar days from the day of its adoption.

4. The order of organization and conducting of chamber customs inspections, forms of documents concerning the conduct of chamber customs inspections and requirements for their preparation are determined by the State Customs Committee of the Republic of Belarus.

## **CHAPTER 19**

### **DETAINING GOODS AND DOCUMENTS THEREON WHEN CONDUCTING CUSTOMS CONTROL**

#### **Article 137. General provisions about detaining goods and documents thereon when conducting customs control**

1. Customs bodies detain, when conducting customs control, goods not being subjects of administrative offences or crimes and documents on those goods exclusively on the grounds provided by the Customs Code of the Customs Union and this Law.

2. Goods and documents thereon are detained at the person in actual possession of which those goods and documents thereon have been at the moment of detention. The first copy of the protocol of detention of goods and documents thereon shall be handed in to the given person.

3. Detained goods are stored directly by customs bodies which detained those goods or are placed by those customs bodies for storage in temporary-storage warehouses, customs warehouses and/or in other places based on the location of goods at the moment of detention, their quantity, other characteristics and/or requirements for storage of such goods.

#### **Article 138. Record keeping of goods detained by customs bodies**

1. Data about detained goods shall, within one working day after their detention by the customs body, be entered in the journal of record keeping of detained goods, the form of which is determined by the State Customs Committee of the Republic of Belarus.

2. Detained perishable goods, vehicles being moved as goods and goods moved by natural persons, including those not recognized by customs bodies as goods for personal use, shall be entered by the customs body which detained the goods on record keeping in the order established by legislation of the Republic of Belarus for property seized, arrested or converted in income of the state, not later than one working day following the day of their detention.

3. Detained goods not specified in clause 2 of this Article are put by the customs body which detained the goods on record keeping after expiration of time limits for storage of detained goods by customs bodies.

#### **Article 139. Return of detained goods**

1. Detained goods are returned to the persons specified in Article 147 of the Customs Code of the Customs Union, upon their applying to the customs body which detained such goods, for their use in the customs territory of the Customs Union or for exportation outside the given territory, if those goods on the moment of applying are not realized, transferred for other use, destruction or are not destructed in the place of their storage, subject to observance of conditions for return of such goods provided by Article 147 of the Customs Code of the Customs Union and compensation of expenses of the republican budget on transportation, storage of detained goods and other expenses connected with preparation of those goods for realization.

The order of return of detained goods is determined by the Government of the Republic of Belarus.

2. For return of detained goods the storage period of which by the customs body has expired and material in relation to which have been transferred to a respective division of the Department on humanitarian activity of the Administration of Affairs of the President of the Republic of Belarus on regions, on the city of Minsk and Minsk region (hereinafter – subdivision of the Department), that subdivision of the Department shall, on the basis of the application of the customs body that carries out record keeping of such goods, suspend the performance of the assessment and/or adoption of the decision on their realization, other use or destruction, and if goods are in the process of realization, not later than within three working days from the day of receipt of the application of the customs body, remove detained goods from realization. The subsequent record keeping of detained goods shall be completed by a subdivision of the Department after receiving the information from the customs body that carried out the record keeping of such goods on their return to the persons specified in Article 147 of the Customs Code of the Customs Union.

#### **Article 140. Reimbursement of expenses on storage of detained goods**

Reimbursement of expenses on storage of detained goods and order of reimbursement by persons specified in Article 147 of the Customs Code of the Customs Union of expenses on storage of detained goods to be returned in accordance with the Customs Code of the Customs Union and this Law are determined by the Government of the Republic of Belarus.

#### **Article 141. Disposal of detained goods not reclaimed within time limits established by the Customs Code of the Customs Union**

1. Record keeping, storage, realization and other use, destruction of goods detained by customs bodies and not reclaimed within the time limits established by the Customs Code of the Customs Union (hereinafter – not reclaimed detained goods) and also reimbursement to customs bodies of expenses on storage, performance of works on checking the quality and safety, other types of works (examinations), assessment, destructions of such goods shall be carried out in the order established by the legislation of the Republic of Belarus for property seized, arrested, confiscated or converted in income of the state having regard to peculiarities determined by this Article.

2. Not reclaimed detained goods that have been detained by the customs body in accordance with clause 4 of Article 185 of the Customs Code of the Customs Union may not be transferred for realization, other use, destruction or be destroyed in the place of their storage prior to recognizing them as ownerless in the order established by the legislation of the Republic of Belarus.

3. Not reclaimed detained goods shall be transferred for realization, other use, destruction or be destroyed in the place of their storage in accordance with decisions of subdivisions of the Department.

4. The customs body that accepted for record keeping not reclaimed detained goods subject to checking for the quality and safety in the order established by the legislation of the Republic of Belarus, with the exception of perishable goods, shall ensure the presentation of a request for performance of works on checking such goods for the quality and safety to the bodies and institutions determined by the Government of the Republic of Belarus, not later than within three working days following the day of:

expiration of the time limits for storage by the customs bodies of vehicles being moved as goods and goods being moved by natural persons, including those not recognized by the customs bodies as goods for personal consumption;

putting other not reclaimed detained goods on record in accordance with clause 3 of Article 138 of this Law.

A request for performance of works on checking perishable not reclaimed detained goods for the quality and safety shall be presented not later than one working day following the day of expirations of the time limit for storage by the customs bodies of such goods.

Materials on not reclaimed detained goods, with the exception of perishable goods and goods subject to checking for the quality and safety shall be presented by the customs body to the subdivision of the Department not later than within five working days following the day of:

expiration of the time limits for storage by the customs bodies of vehicles being moved as goods and goods being moved by natural persons, including those not recognized by the customs bodies as goods for personal consumption;

putting other not reclaimed detained goods on record in accordance with clause 3 of Article 138 of this Law.

Materials on not reclaimed detained goods subject to checking for the quality and safety, with the exception of perishable goods, shall be presented by the customs body to the subdivision of the Department not later than within five working days following the day of receipt of documents determined by the legislation of the Republic of Belarus on results of the performed works on checking not reclaimed detained goods for the quality and safety.

Materials on perishable not reclaimed detained goods subject to checking for the quality and safety shall be presented by the customs body to the subdivision of the Department not later than:

within one working day following the day of receipt of documents confirming the quality and safety of such goods;

within five working days following the day of receipt of documents not confirming the quality and safety of such goods.

Materials on perishable not reclaimed detained goods not subject to checking for the quality and safety shall be presented by the customs body to the subdivision of the Department not later than within one working day following the day of expiration of the time limit for storage of such goods by the customs bodies.

5. Not reclaimed detained goods realized or transferred for other use in the order established by the legislation of the Republic of Belarus, and also waste generated as a result of destruction of not reclaimed detained goods shall not be deemed being under the customs control and acquire the status of goods of the Customs Union.

**Article 142. Disposal of monetary means obtained from realization of not reclaimed detained goods**

1. Sums gained from realization of not reclaimed detained goods shall be credited to the single account, with the exception of sums of monetary means remaining at disposal of the realizing organizations in accordance with the legislation of the Republic of Belarus.

2. Collection of monetary means received from realization or another use of not reclaimed detained goods, not remitted within established time limits to the single account, from persons to which those goods have been transferred for realization or another use is performed in the order established by legislation of the Republic of Belarus for collection of monetary means received from realization or another use of property converted to income of the state, not contributed within established time limits as income to the republican and/or local budgets, with remittance to the single account.

3. The order of return of sums obtained from realization of not reclaimed detained goods to persons determined by part one of clause 2 of Article 149 of the Customs Code of the Customs Union is established by the Government of the Republic of Belarus.

4. Sums received by the republican budget from realization of not reclaimed detained goods computed with account of deductions provided by clause 1 of Article 149 of the Customs Code of the Customs Union, not reclaimed within the time limit specified by part one of clause 2 of the indicated Article, is not subject to return.

**SECTION IV**

**CUSTOMS OPERATIONS PRECEDING SUBMISSION OF CUSTOMS DECLARATION**

**CHAPTER 20**

**BASIC PROVISIONS ON MOVEMENT OF GOODS THROUGH THE CUSTOMS TERRITORY OF THE CUSTOMS UNION IN THE REPUBLIC OF BELARUS**

**Article 143. Movement of goods through the customs territory of the Customs Union in the Republic of Belarus**

Movement of goods through the customs territory of the Customs Union in the Republic of Belarus is carried out in accordance with customs legislation of the Customs Union and legislation of the Republic of Belarus on customs legislation.

**Article 144. Places for movement of goods through the customs territory of the Customs Union in the Republic of Belarus**

1. Places for movement of goods through the customs territory of the Customs Union in the Republic of Belarus are itineraries for crossing the customs border of the Customs Union in the Republic of Belarus by goods and points of entry and exit placed on those itineraries.

Itineraries for crossing the customs border of the Customs Union in the Republic of Belarus include sections of rail roads and water ways, motor roads and air routes, traversing the line of the customs border of the Customs Union in the Republic of Belarus, open in accordance with legislation of the Republic of Belarus for trans-border movement of goods.

Places for movement of goods through the customs border of the Customs Union in the Republic of Belarus using major pipeline transport and electric power lines are sections of pipelines and electric power lines traversing the line of the customs border of the Customs Union in the Republic of Belarus.

2. In places other than determined by clause 1 of this Article, goods may be moved through the customs border of the Customs Union in the Republic of Belarus upon agreement of such a place with the customs body in the region of activity of which such movement will be carried out in the event of:

impossibility of carrying out movement of goods through the customs border of the Customs Union in the Republic of Belarus in established places because of dimensions or weight of goods and/or deterioration of characteristics of motor way or water way communications on which routes for crossing the customs border of the Customs Union in the Republic of Belarus pass;

movement of goods in connection with holding cultural, social, sporting events or religious rituals or other religious actions;

movement of military property which, according to special statements of the Ministry of Defence of the Republic of Belarus, is moved through the customs border of the Customs Union in the Republic of Belarus for military tactical purposes;

conducting building (repairing), scientific research, prospecting works in the region of the State Border of the Republic of Belarus;

performance of a take-off (landing) of an aircraft when making an international flight, using airports (aerodromes (heliports)), landing places not opened for international flights of aircraft, upon a permission of specially authorized bodies of the Republic of Belarus in the sphere of civil aviation or in the sphere of defence issued in the order established by legislation of the Republic of Belarus;

in other cases stipulated by treaties of the Republic of Belarus.

The customs body that agrees movement of goods in places other than determined by clause 1 of this Article shall determine (agree) the time of movement of goods through the customs border of the Customs Union in the Republic of Belarus, place of arrival of goods to the customs territory of the Customs Union in the Republic of Belarus or departure from that territory and also conditions for performance of customs operations and conducting customs control the fulfilment of which the person interested in such movement needs to ensure.

Agreeing movement of goods in places other than determined by clause 1 of this Article shall be refused in cases of impossibility for the customs body to perform customs operations and conduct customs control in such places, absence of permission of border service bodies to allow movement of natural persons and vehicles through the State Border of the Republic of Belarus outside crossing points through the State Border of the Republic of Belarus and/or documents confirming the necessity to move goods through the customs border of the Customs Union in the Republic of Belarus outside established places.

3. The President of the Republic of Belarus, or, on his instructions, the Government of the Republic of Belarus is entitled to establish points of entry for arrival to the customs territory of the Customs Union in the Republic of Belarus and/or points of exit for departure from that territory of some categories of goods.

4. After crossing the customs border of the Customs Union in the Republic of Belarus, imported goods must be delivered by persons in actual possession of which such goods were at the moment of crossing the customs border to the point of entry and in the instances determined by clause 2 of this Article – to a place agreed with the customs body other than the point of entry.

#### **Article 145. Time established for movement of goods through the customs border of the Customs Union in the Republic of Belarus**

1. Movement of goods through the customs border of the Customs Union in the Republic of Belarus, with the exception of goods specified in clause 2 of this Article, must be carried out during the work of customs bodies at the points of entry and exit, unless otherwise established by this Law, other laws of the Republic of Belarus and/or acts of the President of the Republic of Belarus.

2. Movement of goods through the customs border of the Customs Union in the Republic of Belarus using major pipeline transport and electric power lines may be carried out at any time, unless otherwise established by the President of the Republic of Belarus and/or treaties of the Republic of Belarus.

#### **Article 146. Duties of administrations of airports, aerodromes (heliports), ports, railway stations**

Heads of airports, aerodromes (heliports), ports, railway stations on the territory of which points of entry and exit are located or other placed form movement of goods in accordance with clause 2 of Article 144 of this Law are obliged to ensure:

control over circulation of vehicles of international transport through such points and other places for purposes of prevention their departure from the zone of customs control prior to completion of customs operations and/or customs control of goods being moved through the customs border of the Customs Union in the Republic of Belarus;

preliminary informing customs bodies about the time of arrival and departure of vehicles of international transport going through the customs border of the Customs Union in the Republic of Belarus;

assistance of administrations of airports, aerodromes (heliports), ports, railway stations to customs bodies in performance of customs operations and/or conducting customs control of goods being moved through customs border of the Customs Union in the Republic of Belarus.

### **CHAPTER 21**

#### **TEMPORARY STORAGE OF GOODS**

##### **Article 147. General provisions about temporary storage of goods**

Substance of temporary storage of goods, rights and duties of persons having powers in relation to goods and their representatives, time limits of temporary storage of goods are established by Chapter 25 of the Customs Code of the Customs Union.

##### **Article 148. Temporary-storage warehouses**

1. A temporary-storage warehouse is considered to be founded from the day following the day of adoption by the State Customs Committee of the Republic of Belarus of a decision on inclusion of the interested person in the registry of temporary-storage warehouse keepers.

2. Temporary-storage warehouses are intended for temporary placement of goods being under customs control.

Temporary-storage warehouses may be used also for storage of goods detained or seized by customs bodies in accordance with customs legislation of the Customs Union and/or legislative acts of the Republic of Belarus.

3. Goods may be placed at temporary-storage warehouses with or without unloading from vehicles.

4. Goods that may cause damage to other goods or require special conditions for storage must be stored at temporary-storage warehouses specially adjusted for storage of such goods with observance of requirements established by legislation of the Republic of Belarus.

5. Customs bodies are entitled to determine that storage of some categories of goods is performed at certain temporary-storage warehouses.

6. A decision about exclusion of a temporary-storage warehouse keeper from the registry of temporary-storage warehouse keepers constitutes a decision about termination of functioning of the respective warehouse.

7. A structure intended to be used as a temporary-storage warehouse must be built and equipped in such a manner as to ensure safe-keeping and integrity of goods, exclude access thereto of outsiders (persons not being workers of the warehouse, not having powers in relation to goods and not being representatives of persons possessing such powers) and also to ensure possibility of conducting customs control in relation to those goods, including with the use of technical means.

8. Arrangement, equipment and place of location of structures intended to be used as temporary-storage warehouses shall meet the following conditions:

8.1. territory in which the warehouse is located must be enclosed and also equipped by a control and admission system ensuring control of workers of the warehouse keeper over access of person to the territory of the warehouse to goods, including vehicles placed at such territory;

8.2. warehouse must have convenient access roads equipped in such a manner as to ensure sufficient maneuverability of vehicles and exclude possibility of obstructions for traffic of public transport;

8.3. warehouse must be equipped by engineering structures and technical means sufficient for conducting loading/unloading works, weighing of goods placed at the warehouse, performance of a search of goods, including vehicles, excluding possibility of loss of consumer properties of goods when cargo operations are performed, lighting necessary for due conducting of customs control, and also by a system of fire alarm and fire extinguishing;

8.4. all internal premises of the warehouse must have devices for imposing customs seals;

8.5. availability of space for placement of goods being in vehicles and under customs control, sufficient for manoeuvring of those vehicles with obligatory indication of parking places;

8.6. availability of a structure intended for performing customs search of goods, including vehicles;

8.7. availability of a structure intended for storage of goods being under customs control and unloaded from vehicles;

8.8. availability of premises intended for placement of officials of customs bodies, equipped with furniture necessary for work, communication means, office equipment, computing machinery and information systems, information technologies and means for their support, meeting the requirements established by the State Customs Committee of the Republic of Belarus;

8.9. allocation in the local computing network of segments for work of officials of the tax body performing customs operations and conducting customs control in relation to goods and provision of that network with respective means of protection of information from non-sanctioned access, and also availability of an allocated channel for receive/transmit of electronic data about delivery of goods and performance in relation thereto of customs operations with information transmission rate necessary for those purposes.

9. A temporary-storage warehouse shall be used in accordance with the order of functioning of the temporary-storage warehouse prepared by its keeper, agreed with the customs body in the region of activity of which the given structure of the warehouse is located where the following data must be specified:

9.1. about the place of location, about equipment and arrangement of the warehouse (to be indicated place of location of premises and/or open spaces declared as a temporary-storage warehouse, data about equipment, facilities and about material and technical installations of the warehouse, including full list of loading and unloading machines and other technical means used at the warehouse);

- 9.2. about time of its work;
- 9.3. about the order of acceptance of goods for storage and the order of their storage;
- 9.4. about the order of performance of operations with goods being stored;
- 9.5. about the order of discharged of goods from the warehouse;
- 9.6. about individuals ensuring the work of the warehouse, performance of cargo and other operation with goods (family name, own name, patronymic (if available), position).

10. Waste of any type and daily trash should not be stocked in the territory of temporary-storage warehouses.

11. A structure intended for use as a temporary-storage warehouse may consist of separate territories, capital constructions (buildings) situated at a distance from one another provided that they are located within the limits of a single territory of the organization which has a control and admission regime. For a station of the Belarusian Railways, a warehouse may consist of railroad ways specially allocated and situated within the limits of the station.

12. Structures of temporary-storage warehouses may not be alienated and used for purposes not specified in clause 2 this Article till the termination of functioning of such warehouses.

13. When goods are placed at a temporary-storage warehouse by customs bodies, remuneration for storage and reimbursement of losses to the keeper of such a warehouse shall be carried out on account of persons determined by the Customs Code of the Customs Union and legislative acts of the Republic of Belarus.

14. Upon adoption of a decision about exclusion of the temporary-storage warehouse keeper from the registry of temporary-storage warehouse keepers, goods placed for temporary storage prior to adoption of such decision shall be stored at that warehouse till their release in accordance with the declared customs procedure or till performance of other actions provided by customs legislation of the Customs Union during the period of temporary storage.

From the day following of exclusion of the temporary-storage warehouse keeper from the registry of temporary-storage warehouse keepers, placement of goods at that warehouse is not allowed.

#### **Article 149. Places of temporary storage of goods**

1. Temporary storage of goods is carried out in temporary-storage warehouses or in other places determined by this Law and/or acts of the President of the Republic of Belarus.

2. A place of temporary storage of goods is a permanent or temporary zone of customs control, created in accordance with Article 122 of this Law.

3. Conditions and order of issuance of permits for placement of goods for purposes of temporary storage in other places than temporary-storage warehouses are determined by the Government of the Republic of Belarus.

4. Placement of goods in places of temporary storage shall be confirmed in the order determined by the State Customs Committee of the Republic of Belarus.

5. If at the moment of registration by the customs body of documents submitted for placement of goods in temporary storage, goods are not placed in the temporary-storage warehouse indicated in such documents, the person who submitted documents for placement of goods in temporary storage is obliged, after issuance by the customs body of a confirmation on registration of documents, to ensure the placement of goods in such temporary-storage warehouse or in another place of temporary storage. In that instance goods must be in the same state in which they were at the moment of issuance by the customs body of the confirmation on registration of documents submitted for placement of goods in temporary storage, with the exception of natural variations of their qualitative and/or quantitative characteristics under normal conditions of transportation and storage.

A person who submitted documents for placement of goods in temporary storage shall confirm the placement of goods in the temporary-storage warehouse or in another place of temporary storage indicated in the confirmation on registration of such documents, in the order and within time limits established by the State Customs Committee of the Republic of Belarus.

6. A person who carries out temporary storage of goods is obliged to maintain record keeping of such goods in the order determined by the State Customs Committee of the Republic of Belarus.

#### **Article 150. Places of temporary storage of goods conveyed by rail road transport**

1. At the request of the administration of the rail road there is allowed the temporary storage of goods being conveyed by railway transport, till their unloading, in vehicles, places of common use of railway stations which are not temporary-storage warehouses and location of which is agreed with customs bodies.

The administration of the rail road is obliged to ensure safe-keeping and integrity of goods and exclude access of outsiders thereto.

2. Unloading, re-loading (transshipment) of goods and movement thereof to any other place are allowed upon a permission of the customs body.

**Article 151. Places of temporary storage of goods conveyed with the use of vessels or aircraft**

1. At the request of administrations of ports, airports and aerodromes (heliports), being points of entry or exit or points of delivery of goods in accordance with the customs procedure of customs transit, there is allowed the temporary storage of goods delivered with the use of vessels or aircraft and unloaded at the port, airport and aerodrome (heliport) in places which are not temporary-storage warehouses and location of which is agreed with customs bodies.

The administration of the port, airport and aerodrome (heliport) is obliged to ensure safe-keeping and integrity of goods and exclude access of outsiders thereto.

2. Unloading, re-loading (transshipment) of goods and movement thereof to any other place are allowed upon a permission of the customs body.

**Article 152. Temporary storage of goods in warehouse of the recipient of goods**

1. At the request of the recipient of goods, the temporary storage of those goods may be carried out in the warehouse of the recipient of goods on the basis of a permission of the customs body in the following instances:

1.1. when temporary storage of animals is needed;

1.2. if the recipient of goods is state bodies, state organizations subordinated to the Government of the Republic of Belarus or authorised economic operators;

1.3. when temporary storage of technological equipment, components and spare parts thereto, raw materials and materials within the framework of implementation of investment projects is needed;

1.4. when temporary storage of goods that require special conditions for storage is needed if there is no temporary-storage warehouse adjusted for storage of such goods, being located reasonably near the place of receiving goods (place of unloading of goods according to transportation (travel) documents), or there is no possibility for placement of goods in such warehouse;

1.5. in other instances established by the President of the Republic of Belarus or, on his instructions, by the Government of the Republic of Belarus.

2. When issuing a permission for placement of goods for temporary storage in the warehouse of the recipient of goods, the customs body is entitled, on the basis of the risk management system, to demand presentation of a security for paying customs payments, when the recipient of goods which will carry out temporary storage of goods in accordance with this Article has a non-fulfilled duty on payment of customs duties, taxes in accordance with Article 170 of the Customs Code of the Customs Union and/or when such person has not fulfilled obligations on temporary storage of goods, which has been established by a resolution, which entered into force, on imposing an administrative sanction on a case about administrative customs offence, if such resolution has not been executed.

Payment of import customs duties, taxes in relation to foreign goods placed in temporary storage is secured by methods established in Article 86 of the Customs Code of the Customs Union in the amounts corresponding to sums of import customs duties, taxes, which were to be paid upon placement of such goods under the customs procedure of release for internal consumption, computed as of the day of registration of documents submitted for placement of goods in temporary storage, and in cases when in relation to some types of goods a fixed sum of a security is established – in a fixed amount. In that instance, the official rate of the Belarusian ruble to a foreign currency which is established by the National Bank of the Republic of Belarus on the day of registration of documents submitted for placement of goods for temporary storage.

3. The recipient of goods, in case of temporary storage of goods in his warehouse, is obliged to ensure safekeeping and integrity of goods and exclude access of outsiders thereto.

Temporary storage of goods belonging to third persons in the warehouse of the recipient of goods is not allowed.

**CHAPTER 22**

**ARRIVAL OF GOODS TO THE CUSTOMS TERRITORY OF THE CUSTOMS UNION IN THE  
REPUBLIC OF BELARUS**

**Article 153. Place and time of arrival of goods to the customs territory of the Customs Union in  
the Republic of Belarus**

1. Arrival of goods to the customs territory of the Customs Union in the Republic of Belarus is carried out through points of entry during the work of customs bodies at such points, unless otherwise established by the Customs Code of the Customs Union, this Law and/or acts of the President of the Republic of Belarus.

2. After crossing the customs border of the Customs Union in the Republic of Belarus, goods must be delivered by the carrier to the point of entry or another place agreed with the customs body in accordance with clause 2 of Article 144 of this Law (hereinafter – another determined place of arrival) and presented to the customs body at the point of entry or another determined place of arrival. In doing so, transfer of goods to other persons, unloading, re-loading (transshipment) thereof, change of the state of goods or breaking their packing, and also change, removal, destruction or damage of imposed seals and other means of identification, are not allowed.

3. Customs bodies are obliged to provide, in a generally accessible form, information about points of entry, specialization thereof and about the time of work of customs bodies at such points.

**Article 154. Measures to be taken in case of accident, force majeure or other circumstances upon arrival of goods to the customs territory of the Customs Union in the Republic of Belarus**

1. If after crossing the customs border of the Customs Union in the Republic of Belarus delivery of goods to the point of entry or another determined place of arrival has been interrupted due to an accident, force majeure or other circumstances obstructing delivery of goods to the point of entry or another determined place of arrival, the carrier or another person in actual possession of whom those goods were at the moment of crossing the customs border is obliged to take all measures for ensuring safekeeping and integrity of goods, to inform immediately the nearest customs body about those circumstances or to ensure transportation thereof (if their vehicle of international transport is damaged) to the nearest customs body or another place indicated by the customs body.

Provisions of part one of this clause shall be applied also in case of a forced landing of an aircraft carrying out transit nonstop flight across the territory of the Republic of Belarus outside the point of entry to the territory of the Republic of Belarus.

2. Expenses arisen for the carrier or other persons in connection with observance of the requirements established by point 1 of this Article are not reimbursed by the customs bodies.

**Article 155. Notification about arrival of goods to the customs territory of the Customs Union in the Republic of Belarus**

1. Upon arrival of goods to the customs territory of the Customs Union in the Republic of Belarus by automobile transport, the carrier is obliged to notify the customs body about the arrival of goods within thirty minutes after placement of goods in the zone of customs control of the point of entry or another determined place of arrival.

Notification to the customs body about arrival of goods being transported with the use of vessels and aircraft, railway vehicles shall be carried out by the carrier within the time established by technological process of work of the port, airport, aerodrome (heliport) or railway station, agreed with the customs body in the region of activity of which the point of entry or another determined place of arrival is located.

2. Upon notification about arrival to the customs territory of the Customs Union in the Republic of Belarus with the use of vessels and aircraft, railway vehicles, receiving information about availability in the customs bodies of documents confirming the observance of prohibitions and restrictions in relation to such goods is carried out in accordance with the technological process of the work of the port, airport, aerodrome (heliport) or railway station, agreed with the customs body in the region of activity of which the point of entry or another determined place of arrival is located.

3. In the name of the carrier, documents and data provided by Article 159 of the Customs Code of the Customs Union may be submitted by the customs representative. In relation to goods being transported with the use of vessels and aircraft, railway vehicles, documents and data in the name of the carrier may be also presented by workers of the port, airport, aerodrome (heliport) or railway station, authorized in accordance with their official duties to perform customs operations connected with arrival of goods being moved through the customs border of the Customs Union in the Republic of Belarus.

4. The carrier is entitled to submit documents to the customs body prior to actual arrival of goods to the customs territory.

For submission to the customs body of documents confirming the observance of prohibitions and restrictions, prior to actual arrival of goods to the customs territory of the Customs Union in the Republic of Belarus, the carrier or persons to which such documents are issued shall direct a written application in an optional form with enclosure of documents confirming the observance of prohibitions and restrictions to the



customs body in the region of activity of which the point of entry or another determined place through which the arrival of goods to the customs territory of the Customs Union in the Republic of Belarus is planned.

A written application must contain the following data:

name of the point of entry or another determined place through which the arrival of goods to the customs territory of the Customs Union in the Republic of Belarus is planned;

planned time limits for arrival of goods to the point of entry or another determined place;

kind of the vehicle carrying goods and its registration number (if known).

The customs body shall, within three hours after registration of the received application, direct information about submission to the customs body of documents confirming the observance of prohibitions and restrictions in relation to goods planned for importation to the customs territory of the Customs Union in the Republic of Belarus to the point of entry or another determined place of arrival, specified in such an application.

5. The carrier is entitled to submit all or some documents in the form of electronic documents.

The order of formation of such documents in the form of electronic documents, submission and use thereof for customs purposes are determined by the State Customs Committee of the Republic of Belarus.

#### **Article 156. Documents and data submitted to the customs body depending on the kind of transport on which the transportation of goods is carried out**

1. Upon notification to the customs body about arrival of goods to the customs territory of the Customs Union in the Republic of Belarus, the carrier shall submit documents and data in accordance with Article 159 of the Customs Code of the Customs Union.

2. Irrespective of the kind of transport on which the transportation of goods is carried out, upon notification to the customs body about arrival of goods to the customs territory of the Customs Union in the Republic of Belarus, the carrier shall submit, in relation to goods being in its possession, documents confirming the observance of prohibitions and restrictions, with the exception of measures of non-tariff regulation in accordance with clause 1 of Article 152 of the Customs Code of the Customs Union, unless such documents have been submitted to the customs body prior to actual arrival of goods.

#### **Article 157. Actions with goods at the point of entry**

1. Goods presented to the customs body at the point of entry or another determined place of arrival shall be in the zone of customs control till completion of customs operations in relation thereto, including those related to release and customs control.

2. Within three hours after presentation of goods to the customs body at the point of importation or another determined place of arrival, unless otherwise established by part two of this clause, the carrier or another interested person is obliged to perform customs operations connected with the placement of goods for temporary storage, custom declaring and release thereof, or customs operations for obtaining permission for departure of goods from the customs territory of the Customs Union in the Republic of Belarus in relation to goods departing from such territory through the point of exportation or another determined place of departure, which simultaneously is a point of importation or another determined place of arrival, unless those goods after arrival to the customs territory of the Customs Union in the Republic of Belarus had left respectively such point of importation (exportation) or another determined place of arrival (departure).

When carrying out international carriage with the use of vessels and aircraft, railway vehicles such customs operations shall be performed within the time established by technological process of work of the port, airport, aerodrome (heliport) or railway station, agreed with the customs body in the region of activity of which the point of entry or another determined place of arrival is located.

3. Goods in relation to which customs operations have not been performed within the time limits specified in clause 2 of this Article are detained by customs bodies in the order established by Chapter 21 of the Customs Code of the Customs Union.

4. Goods in relation to which customs operations have not been completed must leave the point of importation not later than thirty minutes after the completion of customs operations allowing the departure of such goods outside the limits of the point of importation.

The requirement established by part one of this clause does not cover goods being transported with the use of vessels and aircraft, railway vehicles.

For failure to fulfil the requirement established by part one of this clause, the carrier or another interested person bears liability in accordance with legislative acts of the Republic of Belarus.

#### **Article 158. Unloading, re-loading (transshipment) of goods, substitution of vehicles upon arrival**

1. Unloading, re-loading (transshipment) of goods, substitution of the vehicle which delivered the good to the customs territory of the Customs Union in the Republic of Belarus may be carried out at points of importation or other determined places of arrival.

2. Unloading, re-loading (transshipment) of goods, substitution of the vehicle which delivered the good to the customs territory of the Customs Union in the Republic of Belarus shall be carried out:

2.1. at a point of importation during the work of the customs body and at place specially intended for those purposes (places of temporary storage), upon permission of the customs body to be issued at the request of the interested person, and in case of carrying out given operations at the point of importation located at a motor road crossing point through the State Border of the Republic of Belarus – also after notification to authorized officials of territorial border service bodies;

2.2. at another determined place of arrival – upon permission of the customs body to be issued at the request of the interested person.

3. The Government of the Republic of Belarus may, if it is provided by the customs legislation of the Customs Union, establish instances when performance of operation specified in clause 2 of this Article is allowed after notification to the customs body in a written and/or electronic form.

## **CHAPTER 23**

### **DEPARTURE OF GOODS FROM THE CUSTOMS TERRITORY OF THE CUSTOMS UNION IN THE REPUBLIC OF BELARUS**

#### **Article 159. Place and time of departure of goods from the customs territory of the Customs Union in the Republic of Belarus**

1. Departure of goods from the customs territory of the Customs Union in the Republic of Belarus is carried out through points of exportation during the work of customs bodies at such points, unless otherwise established by the Customs Code of the Customs Union, this Law, other laws of the Republic of Belarus and/or acts of the President of the Republic of Belarus.

2. For purposes of departure from the customs territory, goods arrived to the point of exportation or another place agreed with the customs body in accordance with clause 2 of Article 144 of this Law (hereinafter – another determined place of departure) must be presented to the customs body via placement in the zone of customs control of the point of exportation or another determined place of departure.

Goods presented to the customs body at the point of exportation or another determined place of departure shall be in the zone of customs control till completion of customs operations in relation thereto.

3. Goods arrived to the point of exportation for purposes of departure from the customs territory of the Customs Union may be placed for temporary storage till obtaining permission for departure of such goods from the customs territory of the Customs Union in the Republic of Belarus.

4. Goods in relation to which the customs body issued permission for departure from the customs territory of the Customs Union in the Republic of Belarus must leave the point of exportation not later than thirty after issuance of such permission.

The requirement established by part one of this clause does not cover goods being transported with the use of vessels and aircraft, railway vehicles.

For failure to fulfil the requirement established by part one of this clause, the carrier or another interested person bears liability in accordance with legislative acts of the Republic of Belarus.

#### **Article 160. Peculiarities of issuance of the permission for departure of goods from the customs territory of the Customs Union in the Republic of Belarus**

1. Prior to departure of goods from the customs territory of the Customs Union in the Republic of Belarus in international transport, the carrier shall submit in relation to goods being in his actual possession documents and data provided by Articles 159, 163 of the Customs Code of the Customs Union, including documents confirming the observance of prohibitions and restrictions in accordance with clause 1 of Article 152 of the Customs Code of the Customs Union unless such documents were submitted to the customs body prior to arrival to the point of exportation or another determined place of departure.

For submission to the customs body of documents confirming the observance of prohibitions and restrictions, prior to actual arrival of goods to the point of exportation or another determined place of departure, the carrier or persons to which such documents are issued shall direct a written application in an optional form with enclosure of documents confirming the observance of prohibitions and restrictions to the customs body in the region of activity of which the point of exportation or another determined place through which the departure of goods from the customs territory of the Customs Union in the Republic of Belarus is planned.

A written application must contain the following data:

name of the point of exportation or another determined place through which the departure of goods from the customs territory of the Customs Union in the Republic of Belarus is planned;  
planned time limits for arrival of goods to the point of entry or another determined place of departure;  
kind of the vehicle carrying goods and its registration number (if known).

The customs body shall, within three hours after registration of the received application, direct information about submission to the customs body of documents confirming the observance of prohibitions and restrictions in relation to goods planned for exportation from the customs territory of the Customs Union in the Republic of Belarus to the point of exportation or another determined place of departure, specified in such an application.

2. The carrier is entitled to submit all or some documents in the form of electronic documents.

The order of formation of such documents in the form of electronic documents, submission and use thereof for customs purposes are determined by the State Customs Committee of the Republic of Belarus.

3. Permission for departure of goods from the customs territory of the Customs Union in the Republic of Belarus in international transport shall be issued by the customs body after the customs body has ascertained the observance of requirements established by clause 1 of this Article.

4. Permission for departure of goods from the customs territory of the Customs Union in the Republic of Belarus in international transport shall be issued by the customs body in relation to:

4.1. goods arrived to the point of exportation or another determined place of departure and placed, including in the point of exportation or another determined place of departure, under a customs procedure allowing exportation of goods from the customs territory of the Customs Union in the Republic of Belarus.

4.2. goods arrived to the point of exportation or another determined place of departure and placed, including in the point of exportation or another determined place of departure, under the customs procedure of customs transit in accordance with sub-clauses 1) and 5) of Article 215 of the Customs Code of the Customs Union;

4.3. vehicles of international transport, supplied, goods for personal use, released in accordance with customs legislation of the Customs Union;

4.4. goods departing from the customs territory of the Customs Union in the Republic of Belarus through the point of exportation which is simultaneously the point of importation if those goods did not leave such point of importation and exportation after the arrival to the customs territory of the Customs Union in the Republic of Belarus.

#### **Article 161. Unloading, re-loading (transshipment) of goods, substitution of vehicles upon departure**

1. Unloading, re-loading (transshipment) of goods, substitution of the vehicle which export goods from the customs territory of the Customs Union in the Republic of Belarus with another vehicle may be carried out at points of exportation or other determined places of departure.

2. Unloading, re-loading (transshipment) of goods, substitution of the vehicle which export goods from the customs territory of the Customs Union in the Republic of Belarus with another vehicle shall be carried out at the point of exportation during the work of the customs body and at places specially intended for those purposes, upon permission of the customs body to be issued at the request of the interested person, with exception of the instances provided by part three of this clause.

Unloading, re-loading (transshipment) of goods, substitution of the vehicle which export goods from the customs territory of the Customs Union in the Republic of Belarus with another vehicle at another determined place of departure is carried out upon permission of the customs body to be issued at the request of the interested person, with exception of the instances provided by part three of this clause.

If unloading, re-loading (transshipment) of goods, substitution of the vehicle which export goods from the customs territory of the Customs Union in the Republic of Belarus with another vehicle can be carried out without damaging imposed customs seal or if customs seal has not been imposed on goods, carrying out such operations is allowed without permission of the customs body if it is provided by the technological process of the work of the port, airport, aerodrome (heliport) or railway station, agreed with the customs body in the region of activity of which the point of exportation or another determined place of departure is located. Performance of mentioned operations is allowed after notification to the customs body in the region of activity of which they will be conducted.

3. When goods are moved by railway transport, re-loading (transshipment) of goods, substitution of the vehicle which delivered goods to the point of exportation with another vehicle at the point of exportation are allowed without permission of the customs body if such operations are caused by change of the railroad track

Performance of mentioned operations is allowed after notification to the customs body in the region of activity of which they will be conducted.

**SECTION V**  
**CUSTOMS OPERATIONS CONNECTED WITH PLACEMENT OF GOODS UNDER CUSTOMS**  
**PROCEDURE**  
**CHAPTER 24**  
**CUSTOMS DECLARING OF GOODS**

**Article 162. General provisions about customs declaring of goods**

1. Customs declaring of goods is carried out in accordance with Chapters 27, 45 – 50 of the Customs Code of the Customs Union, treaties of member states of the Customs Union, this Article and Articles 163 – 171 of this Law.

Depending on the category of goods and persons who move them, the Government of the Republic of Belarus may, unless otherwise established by customs legislation of the Customs Union or this Law, establish peculiarities of customs declaring of such goods.

Peculiarities of customs declaring of goods being subject of an administrative customs offence for committing of which confiscation of such goods which have been purchased after commission thereof by a person who did not commit that administrative offence are established by the President of the Republic of Belarus.

2. Upon importation to the Republic of Belarus the following is subject of customs declaring:

2.1. foreign goods, vehicles of international transport and supplies being moved (moved) through the customs border of the Customs Union in the Republic of Belarus;

2.2. goods placed in member states of the Customs Union other than the Republic of Belarus under a customs procedure not allowing the use of such goods in all territory of the Customs Union, with the exception of goods specified in sub-clause 1) of clause 1 of Article 200 of the Customs Code of the Customs Union;

2.3. goods placed in member states of the Customs Union other than the Republic of Belarus under a customs procedure allowing the use of such goods in all territory of the Customs Union, upon change of such customs procedure;

2.4. goods formed as a result of goods processing in accordance with the customs procedures of processing in the customs territory or processing for internal consumption, upon completion of such customs procedures;

2.5. goods placed in the Republic of Belarus under customs procedures and also goods formed as a result of processing such goods, manufactured (obtained) from such goods in accordance with the Customs Code of the Customs Union if subsequent use thereof in the customs territory of the Customs Union is allowed subject to customs declaring thereof in accordance with one of the customs procedures;

2.6. foreign goods specified in Articles 2 and 3 of the Protocol on some territory exemptions from the regime of functioning of the single customs territory of the Customs Union of 5 July 2010;

2.7. other goods in the instances established by customs legislation of the Customs Union.

3. Upon exportation from the Republic of Belarus the following is subject of customs declaring:

3.1. goods, vehicles of international transport and supplies being moved (moved) through the customs border of the Customs Union with the exception of the instance specified in part three of clause 1 of Article 163 of the Customs Code of the Customs Union;

3.2. other goods in the instances established by customs legislation of the Customs Union and this Law.

**Article 163. Customs declaration**

1. Customs declaration shall be filed in a written form or in the form of electronic document.

2. The order of forming of the customs declaration in the form of electronic document, peculiarities of its submission, use and storage for customs purposes are determined by the State Customs Committee of the Republic of Belarus, unless otherwise established by customs legislation of the Customs Union.

3. Data be indicated in the declaration for goods and transit declaration, depending on the customs procedure, categories of goods, persons who move them, kind of transport may be reduced by the Government of the Republic of Belarus if in accordance with customs legislation of the Customs Union reduction of such data is referred to the competence of the legislation of member states of the Customs Union.

4. As a customs declaration may be used transportation (travel), commercial and/or other documents, including those provided by treaties of the Republic of Belarus, containing data necessary for release of goods in accordance with the customs procedure, in the instances and order determined by customs legislation of the Customs Union, and also by the Government of the Republic of Belarus if in accordance with customs

legislation of the Customs Union such matter are referred to the competence of legislation of member states of the Customs Union.

**Article 164. Filing, registration of customs declaration, introduction of changes and/or additions therein, refusal of registration of customs declaration and revocation of customs declaration**

1. Filing, registration of customs declaration, introduction of changes and/or additions therein, refusal of registration of customs declaration and revocation of customs declaration are carried out in accordance with customs legislation of the Customs Union.

2. Customs body empowered to register a filed customs declaration is the customs body in the region of activity of which goods are located, unless otherwise established by the State Customs Committee of the Republic of Belarus.

3. The form, order of maintaining of journals of registration of customs declarations, and also of journals of registration of customs operations, are determined by the State Customs Committee of the Republic of Belarus.

Peculiarities of registration of a revocation of the filed customs declaration and of the order for introducing changes and/or additions in the customs declaration are determined by the State Customs Committee of the Republic of Belarus.

4. When a declaration for goods or a transit declaration is being filed, presentation of the list of documents is not required, unless otherwise established by the Government of the Republic of Belarus.

**Article 165. Fixation of filing of the customs declaration**

1. The customs body is obliged to fix the date and time of filing of the customs declaration.

2. In case of custom declaring of goods in a written form, fixation of the date and time of filing of the customs declaration shall be carried out automatically using information technologies upon receipt of the electronic copy of such declaration by the information system of customs bodies, and in the instances when in accordance with customs legislation of the Customs Union the electronic copy of the customs declaration is not submitted – manually via entering the data about mentioned date and time indicated on the customs declaration or transport (travel), commercial and/or other documents, used a customs declaration.

3. In case of customs declaring of goods using the customs declaration in the form of electronic document, fixation of the date and time of filing of the customs declaration in the form of electronic document and of sending to the declarant of an electronic message containing the data about the mentioned date and time shall be carried out automatically using information technologies upon receipt of such customs declaration by the information system of customs bodies.

4. At the request of the declarant or customs representative, the customs body is obliged to hand out confirmation in a written form about the date and time of filing of the customs declaration, with the exception of cases of its filing in the form of electronic document by means allowing to fix the date and time of filing the given declaration by software means.

**Article 166. Submission of documents upon customs declaring of goods**

1. The complete list of documents which may be submitted upon customs declaring of goods is determined in accordance with the Customs Code of the Customs Union.

2. For the purposes of registration of the customs declaration upon customs declaring of goods in electronic form, documents on the basis of which the customs declaration is filled out are not submitted.

For the purposes of registration of the customs declaration upon customs declaring of goods in a written form, it suffices to submit:

invoice-proforma (invoice) or another commercial document used for carrying out foreign trade and other activities;

transportation (travel) document;

document confirming the powers of the person who files the customs declaration.

If it is necessary to conduct in relation to goods forms of customs control the choice of which is determined with the use of risk management system, documents not specified in parts one and two of this clause shall be submitted to the customs body for the purposes of release of goods in accordance with conditions of placement thereof under the declared customs procedure.

3. It is not required to submit to the customs body documents on the basis of which the customs declaration has been filled out if such documents are at the disposal of the customs body.

4. The list of documents to be submitted upon customs declaring of goods, depending on the form of customs declaring (written, electronic), kinds of customs declaration, customs procedure, categories of goods

and persons who move them, may be reduced, including precised, by the Government of the Republic of Belarus.

5. Customs bodies may, on the basis of application of the risk management system, permit to submit some documents after release of goods if the customs bodies, using information systems of customs bodies, other state bodies, state organizations subordinated to the Government of the Republic of Belarus or republican bodies of state administration, dispose of the information about such documents.

The Government of the Republic of Belarus may establish and other instances when it is allowed to submit some documents after release of goods.

6. Upon customs declaring of goods, documents shall be submitted in the form of originals of copies thereof certified notarially or by the body that issued such documents or certified by the declarant or a person who submitted or received them, unless otherwise established by treaties of the Republic of Belarus or legislation of the Republic Belarus.

Upon adoption, on the basis of the risk management system, of a decision about checking compliance of copies of documents certified by the declarant or a person who submitted or received them with originals thereof, at the request of the customs body the declarant shall submit originals of those documents.

7. At the request of the declarant, the customs body to which documents are submitted shall acknowledge in written form acceptance of such documents.

8. Documents on the basis of which the customs declaration is filled out are documents necessary for conducting customs control and must be stored within the time limits established in accordance with clause 5 of Article 98 of the Customs Code of the Customs Union.

#### **Article 167. Time limits for filing the customs declaration**

1. Time limits for filing the customs declaration are established by Article 185 of the Customs Code of the Customs Union.

2. In relation to goods released in accordance with Article 197 of the Customs Code of the Customs Union, the declaration for goods must be filed not later than on tenth day of the month following the month of release of goods.

3. If the declaration for goods filed in the last day of the time limit established by clause 2 of this Article is registered by the customs body, but the customs body refused to make (put) notices about release of goods in (on) the declaration for goods, a new customs declaration must be filed after elimination of causes that served as grounds for refusal to make (put) in (on) the declaration notices about release of goods:

3.1. till the termination of the time limit for filing the declaration for goods, established by clause 2 of this Article;

3.2. till termination of the working day following the day of issuance of the refusal to make (put) notices about release of goods in (on) the declaration for goods if after elimination of causes there is no objective possibility to file the declaration for goods within the time limit established by sub-clause 3.1 of this clause or refusal to make (put) notices about release of goods in (on) the declaration for goods was issued after the termination of the time limit for filing the declaration for goods, established in clause 2 of this Article.

4. In relation to goods specified in sub-clause 2.6 of clause 2 of Article 162 of this Law, the customs declaration must be filed with the customs body prior to use (exploitation, consumption) thereof in any form, and also prior to alienation thereof or actual transfer into possession and/or use to a person other than the recipient of the goods in accordance with transportation (travel) documents, but not later then two months after acceptance by the recipient of such goods for accounting in the order established by legislation of the Republic of Belarus.

Provisions of part one of this clause are not applied in the instance of placement of goods specified in sub-clause 2.6 of clause 2 of Article 162 of this Law for temporary storage in accordance with Chapter 25 of the Customs Code of the Customs Union and this Law, unless prior to such placement requirements of part one of this clause have been violated.

#### **Article 168. Preliminary customs declaring of goods**

1. Customs declaring of foreign goods prior to importation thereof to the customs territory of the Customs Union is carried out in accordance with Article 193 of the Customs Code of the Customs Union having regard to provisions of this Article.

2. Upon importation of foreign goods to the customs territory of the Customs Union in the Republic of Belarus by automobile or railway transport, it is allowed to carry out preliminary customs declaring thereof prior to completion of the customs procedure of customs transit, including prior to arrival of vehicles to the place of delivery.

3. Customs control upon preliminary customs declaring shall be conducted from the moment of registration of the declaration for goods.

4. Goods in relation to which the declaration has been filed prior to importation thereof to the customs territory of the Customs Union in the Republic of Belarus, for purposes of confirmation of the observance of the time limit established by clause 6 of Article 193 of the Customs Code of the Customs Union, conducting customs control and subsequent release at the customs body which registered the declaration for goods, may be presented to the customs body at the place of arrival in the order determined by the State Customs Committee of the Republic of Belarus.

5. Upon application of the payer of customs duties, taxes, sums of customs duties, taxes, paid upon preliminary customs declaring, may be used, when transporting goods the declaring of which was performed via filing the declaration for goods prior to importation thereof to the customs territory of the Customs Union in the Republic of Belarus, as sums of security for payment of customs duties, taxes.

**Article 169. Specific features of customs declaring of goods in cases when the declarant does not have prices data necessary for customs declaring of goods**

1. If declarant does not have precise data necessary for customs declaring of goods due to causes not depending on him in relation to goods of the Customs Union intended for exportation from the Republic of Belarus outside the customs territory of the Customs Union, then it is allowed at the request of the declarant to file a declaration for goods with indication of inaccurate (approximate) data:

1.1. about recipient of goods;

1.2. about country of destination of goods and/or trading country;

1.3. about the foreign trade transaction and its main terms;

1.4. about vehicles used for carriage of goods being declared;

1.5. about goods (being declared and also those making part of goods being declared), quantity thereof in kilograms (weight brutto and weight netto) and other units of measurement and also about the price of goods actually paid or to be paid or be compensated by other considerations in the form of performance of works, rendering of services, transfer of rights to intellectual activity results) in accordance with a compensated foreign trade transaction.

2. Provisions of clause 1 of this Article are applied if customs declaring of goods with inaccurate (approximate) data does not entail untimely paying of customs payments and non-observance of prohibitions and restrictions, upon fulfilment of one of the following conditions:

2.1. goods must be exported during a calendar month, including regularly, from the same dispatcher to the address of the same recipient on the same terms within the framework of one foreign trade transaction;

2.2. accurate data can not be submitted in relation to goods to be realized after the exportation, including when holding exchange trading, auctions, in accordance with usual performance of foreign trade.

3. When filing a declaration for goods with inaccurate (approximate) data, presentation of goods to the customs body that registered such customs declaration is not required, with the exception of instances of conducting customs control on the basis of risk management system.

4. Accurate data must be submitted by the declarant not later than on the tenth day of the month following the month of release of goods in accordance with a declaration with inaccurate (approximate) data.

5. Entering accurate data in a declaration for goods with with inaccurate (approximate) data shall be carried out in the order provided for entering changes and/or additions in the declaration for goods after the release of goods.

6. For the purposes of customs statistics of foreign trade of the Republic of Belarus, declarations for goods shall be used in which accurate data about goods are indicated.

**Article 170. Specific features of customs declaring of a good presented unassembled or disassembled**

1. All components of a good presented unassembled or disassembled in the instances specified in clauses 2 and 3 of Article 79 of this Law must be released in the course of one year from the date of release of the first consignment of components of the good.

At a written motivated request of the declarant, the time limit specified in part one of this clause may be extended by the customs body for a time necessary for release of all components of the goods, but not longer than three years from the date of release of the first consignment of components of the good.

2. Customs declaring of a good presented unassembled or disassembled, shipment of components of which is carried out by separate consignments of goods during a determined period of time with indication of the single code according to the Commodity Nomenclature for Foreign Economic Activity in accordance with clauses 2 and 3 of Article 79 of this Law shall be carried out with indication in the declaration for goods

respectively of data about the number and date of the written notification about planned shipments (preliminary decision of the customs body on classification of the good upon its availability) or about the number and date of issuance of the decision on classification of the good presented unassembled or disassembled.

3. Data about the code of the goods indicated in the declaration for goods in accordance with which declaring of components of the good presented unassembled or disassembled, being imported (imported) to the Republic of Belarus during a determined period of time by separate consignments of goods with indication of the single code according to the Commodity Nomenclature for Foreign Economic Activity are to be changed having regard to requirements established by clause 4 of Article 79 of this Law in one of the following cases:

upon breaching the time limit for release of the good presented unassembled or disassembled, established by clause 1 of this Article;

upon adoption by the customs body of a decision on termination of the validity of or on changing a decision on classification of a good presented incomplete or unfinished;

upon adoption by the customs body of a decision on termination of the validity, change or revocation of a preliminary decision on classification of the good.

If a change of data about the code of the good entails change of other data indicated in the declaration for goods, such data are also to be changed.

#### **Article 171. Specific features of customs declaring of tare and packing materials with goods contained therein**

1. Tare and/or packing materials classified in accordance with customs legislation of the Customs Union and the Commodity Nomenclature for Foreign Economic Activity jointly with goods contained therein shall not be declared separately from goods contained therein.

2. The customs declaration filed in relation to goods goods contained in tare and/or packing materials specified in clause 1 of this Article shall be simultaneously the customs declaration filed in relation to tare and/or packing materials specified in clause 1 of this Article.

3. A decision about release and about recognition of tare and/or packing materials specified in clause 1 of this Article as not being under customs control shall be adopted by the customs body simultaneously with a decision on release of goods being declared, which are contained in such tare and/or packing materials.

### **CHAPTER 25 RELEASE OF GOODS**

#### **Article 172. General provisions about release of goods**

1. Release of goods shall be carried out by customs bodies in accordance with Chapter 28 of the Customs Code of the Customs Union, treaties of member states of the Customs Union and this Law.

2. Release of goods shall be carried out simultaneously in relation to all goods the declaring of which is carried out in accordance with the filed customs declaration.

3. Release of goods under preliminary customs declaring of goods shall be carried out after arrival of goods to the customs territory of the Customs Union and entering, if necessary, changes and/or additions in the declaration for goods.

4. Sequence of performance by customs bodies of customs operations on registration of release of goods is established by the State Customs Committee of the Republic of Belarus.

#### **Article 173. Time limits for release of goods**

1. Release of goods shall be carried out in accordance with provisions of Article 196 of the Customs Code of the Customs Union.

2. The Government of the Republic of Belarus may, unless otherwise established by this Law of the President of the Republic of Belarus, establish less prolonged time limits for release of goods than those provided by clause 1 of Article 196 of the Customs Code of the Customs Union.

#### **Article 174. Refusal for release of goods**

1. Sequence of performance by customs bodies of customs operations on registration of refusal for release of goods is established by the State Customs Committee of the Republic of Belarus.

2. In case of refusal for release of goods in accordance with Article 201 of the Customs Code of the Customs Union, the customs body shall return to the declarant exemplars of the customs declaration and documents submitted simultaneously with the customs declaration, on the basis of which the declaration is filled out.



In case of refusal for release of goods, the declaring of which have been carried out with the use of the declaration for goods in the form of electronic document, the customs body shall notify the declarant about such refusal with the use of electronic information systems.

3. Refusal for release of goods may be appealed in the order established by Chapter 3 of this Law.

4. In the event of recognition of the refusal for release of goods unlawful, the declarant is entitled to demand the renewal of consideration of the registered customs declaration on which the customs body issued the refusal for release of such goods.

In the instance specified in part one of this clause, the declarant shall submit a new exemplar of the declaration for goods which shall be registered under the same number and date that the declaration on which an unlawful refusal was issued. Simultaneously with a new exemplar of the declaration for goods in accordance with Article 166 of this Law, documents on the basis of which is was filled out shall be submitted.

Release of goods in relation to which an unlawful refusal for release was issued must be completed not later than one working day following the day of submission by the declarant of a new exemplar of the declaration for goods. In than instance the given time limit may be extended in the order established by clause 4 of Article 196 of the Customs Code of the Customs Union.

5. In case of non-observance of conditions for release of any of goods specified in the customs declaration, the customs body shall refuse release of all goods indicated in the customs declaration in accordance with Article 201 of the Customs Code of the Customs Union.

#### **Article 175. Release of goods prior to filing the declaration for goods**

1. Release of goods being imported (imported) to the customs territory of the Customs Union prior to filing the declaration for goods is carried out in accordance with Article 197 of the Customs Code of the Customs Union.

2. Release of goods prior to filing the declaration for goods the declarant of which is an authorized economic operator may be carried out in accordance with customs legislation of the Customs Union and this Law irrespective of the sum of payable import customs duties, taxes in relation to such goods and of the sum of security for payment of customs duties, taxes, presented by the authorized economic operator in accordance with Article 39 of the Customs Code of the Customs Union, unless otherwise established by the Government of the Republic of Belarus.

#### **Article 176. Restrictions for use and/or disposal of goods the release of which has been carried out without submission to the customs body of all necessary documents**

1. Goods the release of which has been carried out without submission to the customs body of all necessary documents in accordance with clause 5 of Article 166 of this Law are prohibited for transfer to third persons, including via sale thereof or alienation otherwise, and also for use (exploitation, consumption) in any form, if restrictions for the importation of said goods are established in connection with check of the quality and safety of those goods.

2. Customs bodies are entitled, upon release of goods specified in clause 1 of this Article without submission of necessary documents, to identify such goods, including by means of imposing seals on the premises in which those goods will be stored.

#### **Article 177. Conditional release of goods**

1. Conditionally released goods are goods in the instances established by clause 1 of Article 200 of the Customs Code of the Customs Union.

2. Goods released conditionally in connection with the use of privileges on payment of taxes, conjugated with restrictions for the use and/or disposal of goods, are deemed to be released conditionally till the moment of termination of the duty on payment of due sums of taxes, including if such goods are exported from the Republic of Belarus to the territory of other member states of the Customs Union, unless otherwise established by customs legislation of the Customs Union.

3. The President of the Republic of Belarus may, unless otherwise established by customs legislation of the Customs Union, determined and other instances and also order of referring goods to conditionally released goods.

## **SECTION VI**

### **CUSTOMS PROCEDURES**

#### **CHAPTER 26 <sup>[1]</sup><sub>[SEP]</sub> GENERAL PROVISIONS ON CUSTOMS PROCEDURES**

##### **Article 178. Establishing customs procedures**

Customs procedures the types of which are specified in clause 1 of Article 202 of the Customs Code of the Customs Union, are established by the Customs Code of the Customs Union, treaties of member states of the Customs Union and this Law.

### **Article 179. Application of customs procedures**

1. Use in the territory of the Republic of Belarus of foreign goods, and also exportation of goods outside the customs territory of the Customs Union and use thereof, including while transferring from the customs body of the place of departure till the customs body of the place of arrival through the territory of a state not being member of the Customs Union, shall be carried out in accordance with customs procedures, unless otherwise established by the Customs Code of the Customs Union and treaties of member states of the Customs Union.

2. Provisions of clause 1 of this Article are not applied in relation to goods being moved between the Republic of Belarus and other member states of the Customs Union, which are placed under customs procedures in member states of the Customs Union if those customs procedures allow the use of such goods in the all customs territory of the Customs Union.

### **Article 180. [Excluded]**

### **Article 181. Performance of customs operations connected with placement of goods under a customs procedure**

1. Placement of goods under a customs procedure shall be carried out in the order and on conditions determined by customs legislation of the Customs Union and this Law.

2. Customs bodies shall establish the order and technologies of performance of customs operations connected with placement of goods under a customs procedure, depending on the type of goods being moved through the customs border, type of transport used for such movement (automobile, railroad, sea, internal water vessels, aircraft and other), and also on categories of persons who move goods.

3. The customs body is entitled to demand presentation of goods in the zone of customs control determined by the customs body.

## **CHAPTER 27**

### **CUSTOMS PROCEDURE OF RELEASE FOR INTERNAL CONSUMPTION**

### **Article 182. Essence of the customs procedure of release for internal consumption and conditions of placement of goods under the customs procedure of release for internal consumption**

Essence of the customs procedure of release for internal consumption and conditions of placement of goods under the customs procedure of release for internal consumption are determined respectively by Articles 209 and 210 of the Customs Code of the Customs Union.

### **Article 183. Conditionally released goods**

1. Conditionally released goods specified in sub-clauses 1) and 3) of clause 1 of Article 200 of the Customs Code of the Customs Union and maintaining the status of foreign goods may be placed under customs procedures:

1.1. release for internal consumption if such goods do not acquire the status of goods of the Customs Union in that instance;

1.2. re-export;

1.3. destruction;

1.4. rejection in favour of the state;

1.5. other customs procedures in the instances established by customs legislation of the Customs Union.

2. Restrictions for use and/or disposal in relation to conditionally released goods specified in sub-clauses 1) and 3) of clause 1 of Article 200 of the Customs Code of the Customs Union and maintaining the status of foreign goods, upon subsequent placement thereof under the customs procedure of release for internal consumption in accordance with sub-clause 1.1. of clause 1 of this Article:

2.1. are terminated for the declarant of the customs procedure of release for internal consumption – from the moment of subsequent release of such goods under the customs procedure of release for internal consumption;

2.2. arise for another declarant of the customs procedure of release for internal consumption – from the moment of subsequent release of such goods under the customs procedure of release for internal consumption.

3. The duty on payment of import customs duties, taxes in relation to conditionally released goods in case of repeat placement thereof under the customs procedure of release for internal consumption arises and is terminated in the order provided by clauses 1 and 2 of Article 211 of the Customs Code of the Customs Union.

## **CHAPTER 28**

### **CUSTOMS PROCEDURE OF EXPORT**

**Article 184. Essence of the customs procedure of export and conditions for placement of goods under the customs procedure of export**

1. Essence of the customs procedure of export and conditions for placement of goods under the customs procedure of export are determined respectively by Articles 212 and 213 of the Customs Code of the Customs Union, and also by treaties of member states of the Customs Union.

2. Under the customs procedure of export there are placed:

2.1. goods of the Customs Union being in the customs territory of the Customs Union, being exported from the customs territory of the Customs Union;

2.2. goods exported from the customs territory of the Customs Union in accordance with customs procedures of temporary exportation or processing outside the customs territory, with the exception of goods in relation to which a demand for return importation to the customs territory of the Customs Union has been established;

2.3. vehicles of international transport temporarily exported from the customs territory of the Customs Union;

2.4. supplies exceeding the norms of exportation.

**Article 185. Specific features of placement of goods exported from the customs territory of the Customs Union under the customs procedure of export**

Goods specified in sub-clauses 2.2 and 2.3 of clause 2 of Article 184 of this Law are placed under the customs procedure of export without actual presentation thereof to the customs body.

**CHAPTER 29**

**CUSTOMS PROCEDURE OF CUSTOMS TRANSIT**

**Article 186. Essence of the customs procedure of customs transit and conditions for placement of goods under the customs procedure of customs transit**

1. Essence of the customs procedure of customs transit and conditions for placement of goods under the customs procedure of customs transit are determined respectively by Articles 215 and 216 of the Customs Code of the Customs Union, and also by treaties of member states of the Customs Union.

2. For the purposes of this Chapter the internal customs body is understood to be a departmental point of customs clearance and the customs body at the place of arrival and the customs body at the place of departure – a republican point of customs clearance.

3. Specific features of customs transit of foreign goods on the territory of the Republic of Belarus from one internal customs body to another internal customs body, from the customs body at the place of arrival till the internal customs body, from the internal customs body till the customs body at the place of departure, including in relation to international postal items and goods being moved by railroad, sea, internal water transport and aircraft, are established by the State Customs Committee of the Republic of Belarus.

4. The State Customs Committee of the Republic of Belarus is entitled to adopt decisions on deprivation of the right to use provisions of the UN Customs Convention on the International Transport of Goods under Cover of TIR Carnets (TIR Convention, 1975) of 14 November 1975 (hereinafter in this Article – the TIR Convention) in the territory of the Republic of Belarus concerning the carrier guilty of violation of customs legislation of the Customs Union, legislation of the Republic of Belarus on customs regulation and other rules applied in international transport of goods, and also to give explanations on application of the TIR Convention and to publish lists of carriers deprived of the right to use provisions of the TIR Convention in the territory of the Republic of Belarus.

The order and grounds for adoption of decisions on deprivation of the carrier of the right to use provisions of the TIR Convention in the territory of the Republic of Belarus and on renewal of such right are determined by the Government of the Republic of Belarus.

The order of completion and use of the TIR Carnet, and also of other provisions of the TIR Convention, are determined by the State Customs Committee of the Republic of Belarus.

5. Upon release of goods in accordance with the customs procedure of customs transit two exemplars of transportation (travel) and commercial documents, unless otherwise established by the customs legislation of the Customs Union, intended for customs bodies of departure and destination are subject to identification by means of putting on the documents seals and/or stamps or by affixing special marks, stickers, special protective devices, including by using other means allowing to unambiguously identify documents.

If it is provided by customs legislation of the Customs Union, with a view to confirm duly fulfilment by the carrier of duties when carrying goods in accordance with the customs procedure of customs transit, the said notice shall be put on the third exemplar of the transportation (travel) and commercial document.

Simultaneously with the indicated methods of identification, other methods of identification determined by the State Customs Committee of the Republic of Belarus may be used.

6. Release of goods presented unassembled or disassembled, being moved in separate consignments by one or several vehicles, in accordance with the customs procedure of customs transit is allowed with indication of the single code according to the Commodity Nomenclature for Foreign Economic Activity subject to availability of a decision on qualification of the good presented unassembled or disassembled and/or of a preliminary decision issued by customs bodies of member states of the Customs Union, or of the export declaration of the country of exportation of goods containing the data about the classification code of the good in the assembled form.

#### **Article 187. Customs escorting and establishing the route of goods transportation**

1. Cases when the customs body is entitled to adopt a decision on customs escort of vehicles carrying goods in accordance with the customs procedure of customs transit are determined by clause 2 of Article 218 of the Customs Code of the Customs Union. Customs escort is carried out by officials of customs bodies and also by organisations in accordance with provisions of clause 2 of this Article.

2. Organizations carrying out the customs escort of vehicles carrying goods by automobile transport in accordance with the customs procedure of customs transit are determined by the President of the Republic of Belarus.

The order of interaction of customs bodies and organizations carrying out customs escort of vehicles carrying goods by automobile transport in accordance with the customs procedure of customs transit on organization of customs escort of vehicles carrying goods by automobile transport in accordance with the customs procedure of customs transit is determined the State Customs Committee of the Republic of Belarus, unless otherwise established by the President of the Republic of Belarus.

The order of carrying out custom escort is determined by the Government of the Republic of Belarus, unless otherwise established by the President of the Republic of Belarus.

Tariffs for services rendered by organizations carrying out the customs escort of vehicles carrying goods by automobile transport in accordance with the customs procedure of customs transit are collected in the amounts established by legislation of the Republic of Belarus.

3. Organizations carrying out the customs escort of vehicles carrying goods by automobile transport in accordance with the customs procedure of customs transit bear joint and several responsibility with the declarant on payment of customs dues, taxes.

4. Customs bodies may establish routes for transportation of goods in the order and on conditions determined by clause 3 of Article 217 of the Customs Code of the Customs Union having regard to legislation of the Republic of Belarus on transport. Change of the route established by the customs body of departure is allowed with a written permission of the customs body of departure or any customs body situated on the route.

When selecting establishment of the route of transportation of goods across the territory of the Republic of Belarus as a measure of ensuring observance of the customs procedure of customs transit, the customs body may use information systems and technical means which ensure remote control over displacement of vehicles of international transport, observance of the established route.

#### **Article 188. Place of delivery of goods**

1. Place of delivery of goods is established in accordance with Article 220 of the Customs Code of the Customs Union.

2. The customs body of departure is entitled, depending on the character of the good, to establish the place of delivery irrespective of the data indicated in transport (travel) documents:

2.1. if in relation to the good being moved it is necessary to conduct certain forms of customs control, and conditions for conducting those forms of customs control are absent at the customs body of departure and also at the place of delivery;

2.2. if customs operations in relation to goods being moved must be performed at certain points of customs clearance in accordance with Article 35 of this Law;

2.3. if the point of destination indicated in transport (travel) documents is located in the region of activity of the customs body situated in the territory in which the regime of state of emergency or other restrictions for importation of separate categories of goods are introduced in accordance with legislation of the Republic of Belarus;

2.4. in the instances determined on the basis of risk management system.

#### **Article 189. Delivery of goods to the zone of customs control created upon application of the recipient of goods**

1. Place of delivery of goods may be a zone of customs control created upon application of the recipient of goods by the customs body in the region of activity if which such recipient is located, upon importation to the Republic of Belarus through the customs border of the Customs Union of animals and also of goods being supplied to the address of state bodies and/or state organizations subordinated to the Government of the Republic of Belarus, about which the State Customs Committee of the Republic of Belarus has been informed by a respective state body or state organization.

2. Place of delivery of goods may also be a zone of customs control created upon application of the recipient of goods by the customs body in the region of activity if which such recipient is located subject to simultaneous fulfilment of the following conditions:

2.1. to the Republic through the customs border of the Customs Union are imported:

planting or seeding stock;

plant-protecting agents;

agricultural machines and spare parts thereto;

goods for feeding animals;

raw materials and also materials, components, technological equipment and spare parts thereto, being imported for producing products, execution of works and rendering of services;

goods exposed to fast spoilage;

2.2. the customs body at the place of arrival is given preliminary information about goods being imported;

2.3. recipient of goods is a person included by the State Customs Committee of the Republic of Belarus in the registry of authorized economic operators;

2.4. carriage of goods is carried out by railway transport or the carrier of goods is a person included by the State Customs Committee of the Republic of Belarus in the registry of authorized economic operators or in the registry of customs carriers. According to a decision of the customs body in the region of activity of which goods are placed under the customs procedure of customs transit, adopted on the basis of risk management system, the carrier may be another person.

3. Upon delivery of goods to a zone of customs control created upon application of the recipient of goods by the customs body in the region of activity if which such recipient is located, the recipient is obliged:

3.1. to ensure storage of goods, prevention of performance of operations concerning goods which change the state thereof, entail a breach of the packing, use and disposal thereof prior to obtaining permission from the customs body of destination for performance of cargo operations with goods;

3.2. within three hours after placement of goods in the zone of customs control, to send to the customs body of destination, using information systems and information technologies, a notification about placement of goods in the zone of customs control for obtaining permission for performance of cargo operations with goods.

4. The customs body of destination shall ensure registration of the notification about placement of goods in the zone of customs control specified in sub-clause 3.2. of clause 3 of this Article and sending a message about registration of such a notification within two hours from the moment of receipt of the notification.

The customs body shall, within four hours from the moment of registration of the said notification, adopt a decision on possibility of performance by the recipient of cargo operations with goods.

It is allowed to perform cargo operations with goods if upon expiration of four hours from the registration of notification about placement of goods in the zone of customs control, the customs body of destination has not informed the recipient of goods about refusal or about possibility to perform cargo operations with goods, with the exception of the case established by part four of this clause.

If a notification about placement of goods in the zone of customs control arrives to the customs body of destination less than four hours prior to the termination of its work, performance of cargo operations with goods is allowed upon expiration of four hours of the next working day if the customs body of destination has not informed the recipient of goods about refusal or about possibility to perform cargo operations with goods.

5. Not later than on the following working day after placement of goods in the zone of customs control, the carrier of goods is obliged to submit to the customs body of destination a transit declaration, transportation (travel) and commercial documents containing notices about release of goods in accordance with the customs procedure of customs transit and identified by the customs body of departure, for completion of the customs procedure of customs transit.

6. Upon delivery of goods to the place of delivery being a zone of customs control created upon application of the recipient of goods by the customs body in the region of activity if which such recipient is located, the recipient of goods bears joint several liability with the carrier of goods on payment of import

customs duties, taxes from the moment of registration by the customs body of destination of the notification about placement of goods in the zone of customs control till the completion of the customs procedure of customs transit.

**Article 190. Delivery of goods to the zone of customs control of the temporary-storage warehouse at which there is no point of customs clearance**

1. Upon importation to the Republic of Belarus through the customs border of the Customs Union of animals and also of goods being supplied to the address of state bodies and/or state organizations subordinated to the Government of the Republic of Belarus, about which the State Customs Committee of the Republic of Belarus has been informed by a respective state body or state organization, the place of delivery may be a zone of customs control of the temporary-storage warehouse located in the region of activity of the customs body of destination, at which there is no point of customs clearance (hereinafter in this Article – zone of customs control of the temporary-storage warehouse).

2. Place of delivery may also be a zone of customs control of the temporary-storage warehouse subject to simultaneous fulfilment of the following conditions:

2.1. to the Republic through the customs border of the Customs Union are imported:

planting or seeding stock;

plant-protecting agents;

agricultural machines and spare parts thereto;

goods for feeding animals;

raw materials and also materials, components, technological equipment and spare parts thereto, being imported for producing products, execution of works and rendering of services;

goods exposed to fast spoilage;

2.2. the customs body at the place of arrival is given preliminary information about goods being imported.

3. Upon delivery of goods in accordance with the customs procedure of customs transit to a zone of customs control of the temporary-storage warehouse, the temporary-storage warehouse keeper is obliged:

3.1. to ensure storage of goods, prevention of performance of operations concerning goods which change the state thereof, entail a breach of the packing, use and disposal thereof prior to obtaining permission of the customs body of destination for performance of cargo operations with goods;

3.2. within three hours after placement of goods in the zone of customs control of the temporary-storage warehouse, to send to the customs body of destination, using information systems and information technologies, a notification about placement of goods in the zone of customs control of the temporary-storage warehouse for obtaining permission for performance of cargo operations with goods.

4. The customs body of destination shall ensure registration of the notification about placement of goods in the zone of customs control of the temporary-storage warehouse specified in sub-clause 3.2. of clause 3 of this Article and sending to the temporary-storage warehouse keeper a message about registration of such a notification within two hours from the moment of receipt of the notification.

The customs body shall, within four hours from the moment of registration of the said notification, adopt a decision on possibility of performance by the recipient of goods of cargo operations with goods.

It is allowed to perform cargo operations with goods if upon expiration of four hours from the registration of notification about placement of goods in the zone of customs control of the temporary-storage warehouse, the customs body of destination has not informed the recipient of goods about refusal or about possibility to perform cargo operations with goods, with the exception of the case established by part four of this clause.

If a notification about placement of goods in the zone of customs control of the temporary-storage warehouse arrives to the customs body of destination less than four hours prior to the termination of its work, performance of cargo operations with goods is allowed upon expiration of four hours of the next working day if the customs body of destination has not informed the recipient of goods about refusal or about possibility to perform cargo operations with goods.

5. Not later than on the following working day after placement of goods in the zone of customs control of the temporary-storage warehouse, the carrier of goods is obliged to submit to the customs body of destination a transit declaration, transportation (travel) and commercial documents containing notices about release of goods in accordance with the customs procedure of customs transit and identified by the customs body of departure, for completion of the customs procedure of customs transit.

6. Upon delivery of goods to the place of delivery being a zone of customs control of the temporary-storage warehouse, the temporary-storage warehouse keeper bears joint several liability with the carrier of

goods on payment of import customs duties, taxes from the moment of registration by the customs body of destination of the notification about placement of goods in the zone of customs control of the temporary-storage warehouse till the completion of the customs procedure of customs transit.

**Article 191. Unloading, re-loading (transshipment) and other cargo operations with goods being transported in accordance with the customs procedure of customs transit, replacement of vehicles carrying such goods**

1. Permission for performance of cargo operations with goods, and also for replacement of vehicles carrying such goods, shall be issued by the customs body in accordance with part one of clause 1 of Article 222 of the Customs Code of the Customs Union in the order provided by clauses 2 and 3 of this Article.

2. Permission for performance of cargo operations with goods, and also for replacement of vehicles carrying such goods, when the mentioned actions are stipulated by terms of transportation, which is confirmed by availability of respective information in transportation (travel) documents, is issued by the customs body of departure upon release of goods in accordance with the customs procedure of customs transit.

Permission of the customs body, specified in part one of this clause, has the form of a transit declaration containing the data about the place of performance of cargo operations with goods, and also about replacement of vehicles carrying such goods.

3. Permission for performance of cargo operations with goods, and also for replacement of vehicles carrying such goods, after release of goods in accordance with the customs procedure of customs transit is issued by the customs body on the basis of a written application of the declarant or the carrier and on the transit declaration submitted by them, containing the notices of the customs body of departure about release of goods.

The application specified in part one of this clause shall be filed with the departmental point of customs clearance of the customs body in the regions of which the performance of cargo operations and/or replacement of vehicles carrying such goods are envisioned, have an optional form and must contain substantiation of the need for performance of such operations and/or replacement.

A decision about issuance of permission for performance of cargo operations with goods being transported in accordance with the customs procedure of customs transit, and also for replacement of vehicles carrying such goods, or about refusal to issue such permission shall be adopted by the customs body not later than within three hours from the moment of registration of the application and have the form of a brief resolution of an authorized official of the customs body on the application, reflecting the essence of the adopted decision.

4. Cargo operations with goods being transported in accordance with the customs procedure of customs transit, and also replacement of vehicle carrying such goods, are to be performed in the zone of customs control:

indicated in the transit declaration, upon obtaining permission for performance of cargo operations with goods being transported in accordance with the customs procedure of customs transit, and also for replacement of vehicles carrying such goods, in the order determined by clause 2 of this Article;

of the departmental point of customs clearance, specified in part two of clause 3 of this Article.

The data about newly imposed customs seals and/or vehicles on which goods have been reloaded shall be introduced in the transit declaration and certified by an authorized official of the customs body.

5. The declarant or carrier shall notify the customs body in the region of activity of which cargo operations with goods being transported in accordance with the customs procedure of customs transit and/or replacement of vehicles carrying such goods will be performed, in accordance with part two of clause 1 of Article 222 of the Customs Code of the Customs Union about intention to perform such operations by informing in writing, including with the use of facsimile communication or electronic means of information.

Cargo operations with goods, and also replacement of vehicles, performed in accordance with this clause are effectuated without placement in the zone of customs control.

After performance of operations specified in part two of this clause, the carrier shall submit to the departmental point of customs clearance of the customs body notified about performance of such operation a transit declaration containing notices of the customs body of departure about release of goods in accordance with the customs procedure of customs transit, and also transportation (travel) documents confirming performance of cargo operations with goods and/or replacement of vehicles carrying such goods.

The authorized official of the customs body shall enter into the transit declaration the data about performance of cargo operations with goods being transported in accordance with the customs procedure of customs transit, and also about replacement of vehicles carrying such goods, and certify them with signature and impression of the personal numerical stamp.

## **Article 192. Extension of the time limit of the customs procedure of customs transit**

1. Extension of the time limit of the customs procedure of customs transit shall be carried out in accordance with clause 3 of Article 219 of the Customs Code of the Customs Union.

2. Extension of the time limit of the customs procedure of customs transit is carried out by the customs body on the basis of a written application of the declarant or the carrier if the carrier did not act as the declarant of the customs procedure of customs transit with enclosure of the transit declaration containing the notices of the customs body of departure about release of goods and documents confirming the necessity of extension of the time limit.

The application specified in part one of this clause:

has an optional form and must contain causes according to which extension of the time limit of the customs procedure of customs transit is necessary, information about the place of location of goods and the date till which the extension is required;

is filed with a departmental point of customs clearance of the customs body in the region of activity of which the vehicle carrying goods in accordance with the customs procedure of customs transit is located, prior to expiration of the time limit of the customs procedure of customs transit, established by the customs body.

A decision about extension of the time limit of the customs procedure of customs transit or about refusal of such extension shall be adopted by the customs body not later than within three hours from the moment of registration of the application and have the form of a brief resolution of an authorized official of the customs body on the application, reflecting the essence of the adopted decision.

3. When adopting a decision about extension of the time limit of the customs procedure of customs transit or about refusal of such extension, the customs body is entitled, for conducting in relation to goods being transported forms of customs control, to demand placement thereof in the zone of customs control.

In case of adoption of a decision about extension of the time limit of the customs procedure of customs transit, the authorized official of the customs body shall enter respective changes into the transit declaration and certify them with signature and impression of the personal numerical stamp.

Information about extension of the time limit of the customs procedure of customs transit shall be sent to the customs bodies of departure and destination.

## **Article 193. Measures to be taken in case of accident, force majeure and other circumstances under customs procedure of customs transit**

1. Measures to be taken in case of accident, force majeure and other circumstances under customs procedure of customs transit shall be carried out in accordance with Article 226 of the Customs Code of the Customs Union.

2. The customs body to which the carrier has applied in case of accident, force majeure and other circumstances obstructing the carriage of goods in accordance with the customs procedure of customs transit shall immediately indicate to the carrier of the place to which goods must be delivered.

Goods and vehicles carrying such goods shall be delivered to the place indicated by the customs body by the carrier itself if such vehicle itself can displace goods or by other persons, on instructions and on account of the carrier with the use of other vehicles, if the vehicle carrying goods may not be admitted for participation in the transport traffic in accordance with legislation of the Republic of Belarus.

3. Upon existence of a real threat of loss or considerable spoilage of goods, the carrier itself is entitled to take a decision about unloading, re-loading (transshipment) of goods. In that instance the carrier must substantiate to the customs body that his actions were conditioned by the need to ensure safekeeping and integrity of goods, including the vehicle carrying such goods.

4. The customs body specified in clause 2 of this Article is obliged to draw up an act about accident, force majeure and other circumstances obstructing the carriage of goods in accordance with the customs procedure of customs transit according to the form and in the order determined by the State Customs Committee of the Republic of Belarus.

If as a result of accident, force majeure and other circumstances goods being moved in accordance with the customs procedure of customs transit cannot be delivered by the carrier to the place indicated by the customs body in connection with complete physical destruction thereof (are spilled, burn, etc.), and the place of destruction thereof is subject to treatment in accordance with requirements of legislation of the Republic of Belarus on environment protection, the customs body specified in clause 2 of this Article is obliged to ensure the drawing-up of the act at the place of incident.

5. Conclusions and acts of other competent bodies, provided for by legislation of the Republic of Belarus, and also documents provided for by treaties of the Republic of Belarus, may be recognized as confirmation of



the fact of accident, effect of force majeure or other circumstances obstructing the carriage of goods in accordance with the customs procedure of customs transit.

6. In case of impossibility of further movement of goods in accordance with the customs procedure of customs transit, such procedure is subject to be completed in the order established by the customs legislation of the Customs Union.

#### **Article 194. Completion of the customs procedure of customs transit**

1. Completion of the customs procedure of customs transit shall be carried out in the order provided by Article 225 of the Customs Code of the Customs Union having regard to provisions of treaties of the Republic of Belarus and this Chapter.

2. Specific features of completion of the customs procedure of customs transit of goods from the customs body of the place of departure till the internal customs body, being imported by an authorized economic operator when it uses special simplifications provided by sub-clauses 1) and 3) of clause 1 of Article 41 of the Customs Code of the Customs Union, are established by Articles 189 and 190 of this Law.

3. With the exception of the case established by part two of this clause, for completion of the customs procedure of customs transit when goods are carried by railway transport, the carrier is obliged to submit to the customs body of the place of destination a transit declaration and also other documents being at his disposal in the course of time established by the technological process of the work of railway station, but not later than three hours from the moment of arrival of the vehicle to the place of delivery of goods, and in case of arrival outside the established time of work of the customs body – within three hours from the moment of the beginning of work of the customs body.

In case of delivery of goods to the zone of customs control, in the territory of which there is no point of customs clearance, for completion of the customs procedure of customs transit when goods are carried by railway transport, the carrier is obliged to submit to the customs body of the place of destination a transit declaration and also other documents being at his disposal not later than one working day following the day of placement of goods in the zone of customs control.

When goods are carried by other types of transport, the is obliged to submit to the customs body of the place of destination a transit declaration and also other documents being at his disposal within the time limit established by clause 3 of Article 225 of the Customs Code of the Customs Union.

### **CHAPTER 30**

#### **CUSTOMS PROCEDURE OF CUSTOMS WAREHOUSE**

##### **Article 195. Essence of the customs procedure of customs warehouse, conditions for placement of goods under the customs procedure of customs warehouse, time limits for storage of goods at the customs warehouse**

1. Essence of the customs procedure of customs warehouse, conditions for placement of goods under the customs procedure of customs warehouse, time limits for storage of goods at the customs warehouse are determined by Articles 229 – 231 of the Customs Code of the Customs Union.

2. Goods placed under the customs procedure of customs warehouse maintain the status of foreign goods.

##### **Article 196. Specific features for placement of goods under the customs procedure of customs warehouse without actual placing at the customs warehouse**

1. Placement of goods under the customs procedure of customs warehouse without actual placing at the customs warehouse, which because of their large dimensions cannot be placed at the customs warehouse is allowed upon availability of the permission of the customs body for storage of goods at the temporary zone of customs control or in the permanent zone of customs control, created within the limits of a temporary-storage warehouse or a free customs zone.

2. Permission of the customs body for storage of goods having large dimensions shall be issued on the basis of a written application of the person who has the right to act as the declarant in relation to such goods and have the form of a letter, and in case of creation of a temporary zone of customs control for storage of such goods in accordance with the customs procedure of customs warehouse – decision of the customs body on creation of a temporary zone of customs control for storage of goods having large dimensions.

3. A person who placed goods under the customs procedure of customs warehouse with their actual placing in the temporary zone of customs control shall submit to the customs body reports about such goods.

##### **Article 197. Actions with goods placed under the customs procedure of customs warehouse**

1. The declarant is obliged to ensure the placement of goods at the customs warehouse or at another place determined in accordance with Articles 189 and 194 of this Law not later than within three working

days after release thereof in accordance with the customs procedure of customs warehouse and notify in writing the customs body which carried out the release about such placement.

2. In case if in accordance with clause 2 of Article 232 of the Customs Code of the Customs Union for performance of operations with goods placed under the customs procedure of customs warehouse, a permission of the customs body is required, such permission is issued by an authorized official of point of customs clearance of the customs body at which goods are placed under the customs procedure of customs warehouse, on the basis of a written application of the interested person, not later than one working day following the day of association.

Permission shall be issued in a written form and have the form of:

a letter in case of sending the application by postal communication, electronic mail or in the form of electronic document;

a respective resolution of an authorized official of the customs body on the written application of the interested person, filed by such a person with the point of customs clearance.

3. It is allowed to perform operations with goods placed under the customs procedure of customs warehouse if upon expiration of one working day following the day of application of the interested person, the customs body did not inform that person about refusal or possibility of performing operations with goods.

#### **Article 198. Customs warehouses**

1. A customs warehouse is considered to be founded from the day following the day of adoption by the State Customs Committee of the Republic of Belarus of a decision on inclusion of the interested person in the registry of customs warehouse keepers.

2. Customs warehouses are intended for storage of goods placed under the customs procedure of customs warehouse.

Customs warehouses may be used also for storage of goods detained or seized by customs bodies in accordance with customs legislation of the Customs Union and/or legislative acts of the Republic of Belarus and also of goods of the Customs Union placed under the customs procedure of export.

3. Goods may be placed at customs warehouses with or without unloading from vehicles.

4. Goods that may cause damage to other goods or require special conditions for storage must be stored at customs warehouses specially adjusted for storage of such goods with observance of requirements established by legislation of the Republic of Belarus.

5. Customs bodies are entitled to determine that storage of some categories of goods is performed at certain customs warehouses.

6. A decision about exclusion of a customs warehouse keeper from the registry of customs warehouse keepers constitutes a decision about termination of functioning of such a warehouse.

7. From the day following the day of receipt by the customs warehouse keeper of the notification about termination of functioning of the customs warehouse, placement of goods at such a warehouse, placed under the customs procedure of customs warehouse, is not allowed.

8. A structure intended to be used as a customs warehouse must be built and equipped in such a manner as to ensure safe-keeping and integrity of goods, exclude access thereto of outsiders (persons not being workers of the warehouse, not having powers in relation to goods and not being representatives of persons possessing such powers) and also to ensure possibility of conducting customs control in relation to those goods, including with the use of technical means.

9. Arrangement, equipment and place of location of structures intended to be used as customs warehouses shall meet the following conditions:

9.1. the warehouse must be equipped by engineering structures, technical means, sufficient for conducting loading/unloading works, weighing of goods placed at the warehouse, performance of a search of goods, excluding possibility of loss of consumer properties of goods when cargo operations are performed, lighting necessary for due conducting of customs control, and also by a system of fire alarm and fire extinguishing;

9.2. all internal premises of the warehouse must have devices for imposing customs seals.

10. A customs warehouse shall be used in accordance with the order of functioning of the customs warehouse prepared by its keeper, agreed with the customs body in the region of activity of which the given structure of the warehouse is located in which the following data must be specified:

10.1. about the place of location and arrangement of the warehouse (to be indicated place of location of premises and/or open spaces declared as a customs warehouse, data about equipment, facilities and about material and technical installations of the warehouse, including full list of loading and unloading machines and other technical means used at the warehouse);

- 10.2. about time of its work;
- 10.3. about the order of acceptance of goods for storage and the order of their storage;
- 10.4. about the order of performance of operations with goods being stored;
- 10.5. about the order of discharged of goods from the warehouse;
- 10.6. about individuals ensuring the work of the warehouse, performance of cargo and other operation with goods (family name, own name, patronymic (if available), position).

11. Waste of any type and daily trash should not be stocked in the territory of customs warehouses.

12. A structure intended for use as a customs warehouse may consist of separate territories, capital constructions (buildings) situated at a distance from one another provided that they are located within the limits of a single territory of the organization which has a control and admission regime. For a station of the Belarusian Railways, a warehouse may consist of railroad ways specially allocated and situated within the limits of the station.

13. Structures of customs warehouses may not be alienated and used for purposes not specified in clause 2 this Article till the termination of functioning of such warehouses.

14. When goods are placed at a customs warehouse by customs bodies, remuneration for storage and reimbursement of losses to the keeper of the customs warehouse shall be carried out on account of persons determined by the Customs Code of the Customs Union and legislative acts of the Republic of Belarus.

#### **Article 199. Completion of the customs procedure of customs warehouse**

Effect of the customs procedure of customs warehouse is completed upon expiration of the period of storage of goods established by the customs body or upon detention of goods placed under the customs procedure of customs warehouse on the basis of clause 3 of Article 231 or part two of clause 3 of Article 234 of the Customs Code of the Customs Union, and also is completed upon expiration of the period of storage of goods established by customs bodies in case of:

placement of goods under the customs procedures of release for internal consumption, customs warehouse, customs transit, processing in the customs territory, processing for internal consumption, re-export, temporary importation (acceptance), free customs zone, free warehouse, duty-free shop, destruction or rejection in favour of the state;

renewal of the customs procedures of temporary importation (acceptance) or processing in the customs territory;

recognition of goods placed under the customs procedure of customs warehouse as not being under customs control in accordance with clause 3 of Article 96 of the Customs Code of the Customs Union.

### **CHAPTER 31**

#### **CUSTOMS PROCEDURE OF PROCESSING IN THE CUSTOMS TERRITORY**

##### **Article 200. Essence of the customs procedure of processing in the customs territory and conditions of placement of goods under the customs procedure of processing in the customs territory**

Essence of the customs procedure of processing in the customs territory and conditions of placement of goods under the customs procedure of processing in the customs territory are determined respectively by Articles 239 and 240 of the Customs Code of the Customs Union.

##### **Article 201. Order of establishing and extending the time limit for processing of goods in the customs territory**

1. The time limit for processing of goods in the customs territory is established based on the time limit of validity of a document about conditions of the processing of goods in the customs territory, in accordance with which goods are placed under the customs procedure of processing in the customs territory within the time limit established by clause 1 of Article 243 of the Customs Code of the Customs Union, but not less than for six months.

2. An established time limit for processing of goods in the customs territory may be extended for a time limit of extension of the validity of the document about conditions of the processing of goods in the customs territory within the time limit established by clause 1 of Article 243 of the Customs Code of the Customs Union.

##### **Article 202. Document about conditions of the processing of goods in the customs territory**

1. Document about conditions of the processing of goods in the customs territory shall be issued in accordance with Article 244 of the Customs Code of the Customs Union.

2. The form, order of issuance, revocation of the document about conditions of the processing of goods in the customs territory and of introduction of changes and/or additions therein, and also bodies authorized to consent the conditions of the processing of goods and the order of such consenting are determined by the

Government of the Republic of Belarus, unless otherwise established by the President of the Republic of Belarus.

**Article 203. Establishment of standard norms of output of products of the processing of goods in the customs territory**

Competent bodies which may establish standard norms of output of products of the processing of goods in the customs territory if conditions established by clause 2 of Article 245 of the Customs Code of the Customs Union shall be bodies authorized by the Government of the Republic of Belarus to consent the conditions of processing of goods.

**Article 204. Waste originated as a result of processing of goods in the customs territory**

1. Waste originated as a result of processing in the customs territory of foreign goods placed under the customs procedure of processing in the customs territory are considered as processed in a state unfit for further commercial use thereof if they are transferred to organizations which carry out, in the order established by legislation of the Republic Belarus, activity on collection (provision) and/or use as secondary raw materials and also on decontamination of waste, burial thereof.

The list of organizations which carry out, in the order established by legislation of the Republic Belarus, activity on collection (provision) and/or use as secondary raw materials and also on decontamination of waste, burial thereof, upon transfer to which of waste specified in part one of this clause, such waste is considered as processed in a state unfit for further commercial use thereof is approved by the Government of the Republic of Belarus.

2. Time limit of transfer of waste specified in part one of clause 1 of this Article to organizations which carry out, in the order established by legislation of the Republic Belarus, activity on collection (provision) and/or use as secondary raw materials and also on decontamination of waste, burial thereof shall be indicated in the application of the declarant of the customs procedure of processing in the customs territory, filed with the customs body in the region of activity of which such waste is located with indication therein of the name of the organization for the transfer to which the waste is intended.

3. In case if waste specified in part one of clause 1 of this Article are not transferred to the organizations which carry out, in the order established by legislation of the Republic Belarus, activity on collection (provision) and/or use as secondary raw materials and also on decontamination of waste, burial thereof, they are not considered as processed in a state unfit for further commercial use thereof

**Article 205. Replacement with equivalent goods**

1. Replacement with equivalent goods shall be carried out in accordance with Article 248 of the Customs Code of the Customs Union.

2. The order of replacement of foreign goods with equivalent goods is determined by the Government of the Republic of Belarus, unless otherwise established by the President of the Republic of Belarus.

**Article 206. Completion of the customs procedures of processing in the customs territory**

Effect of the customs procedures of processing in the customs territory is completed upon expiration of the time limit established by the customs body for processing goods or prior to expiration of the time limit established by the customs body for processing goods upon:

placement of products of processing, foreign goods which did not undergo operations on processing, residuals and waste generated as a result of processing under the customs procedures of re-export, release for internal consumption, customs warehouse, processing in the customs territory, processing for internal consumption, temporary importation (acceptance), free customs zone, free warehouse, duty-free shop, destruction or rejection in favour of the state;

renewal of the customs procedure of temporary importation (acceptance);

recognition of products of processing, foreign goods which did not undergo operations on processing, residuals and waste generated as a result of processing as not being under customs control in accordance with clause 3 of Article 96 of the Customs Code of the Customs Union.

**CHAPTER 32**

**CUSTOMS PROCEDURE OF PROCESSING OUTSIDE THE CUSTOMS TERRITORY**

**Article 207. Essence of the customs procedure of processing outside the customs territory and conditions of placement of goods under the customs procedure of processing outside the customs territory**

Essence of the customs procedure of processing outside the customs territory and conditions of placement of goods under the customs procedure of processing outside the customs territory are determined respectively by Articles 252 and 253 of the Customs Code of the Customs Union.

**Article 208. Order of establishing and extending the time limit for processing of goods outside the customs territory**

1. The time limit for processing of goods outside the customs territory is established based on the time limit of validity of a document about conditions of the processing of goods outside the customs territory, in accordance with which goods are placed under the customs procedure of processing outside the customs territory within the time limit established by clause 1 of Article 256 of the Customs Code of the Customs Union, but not less than for six months.

2. An established time limit for processing of goods outside the customs territory may be extended for a time limit of extension of the validity of the document about conditions of the processing of goods outside the customs territory within the time limit established by clause 1 of Article 256 of the Customs Code of the Customs Union.

**Article 209. Document about conditions of the processing of goods outside the customs territory**

1. Document about conditions of the processing of goods outside the customs territory shall be issued in accordance with Article 257 of the Customs Code of the Customs Union.

2. The form, order of issuance, revocation of the document about conditions of the processing of goods outside the customs territory and of introduction of changes and/or additions therein, and also bodies authorized to consent the conditions of the processing of goods and the order of such consenting are determined by the Government of the Republic of Belarus, unless otherwise established by the President of the Republic of Belarus.

**Article 210. Establishment of standard norms of output of products of the processing of goods outside the customs territory**

Competent bodies which may establish standard norms of output of products of the processing of goods in the customs territory if conditions established by clause 2 of Article 258 of the Customs Code of the Customs Union shall be bodies authorized by the Government of the Republic of Belarus to consent the conditions of processing of goods.

**Article 211. Replacement of products of processing with equivalent foreign goods**

1. Replacement of products of processing with equivalent foreign goods shall be carried out in accordance with Article 259 of the Customs Code of the Customs Union.

2. If replacement of products of processing with equivalent foreign goods is allowed, then such foreign goods are recognized as products of processing and, for purposes of completion of the effect of the customs procedure of processing outside the customs territory, are to be placed under the customs procedure of release for internal consumption with specific features established by Article 262 of the Customs Code of the Customs Union.

3. The order of replacement of products of processing with equivalent foreign goods is determined by the Government of the Republic of Belarus, unless otherwise established by the President of the Republic of Belarus.

**Article 212. Completion of the customs procedures of processing outside the customs territory**

Effect of the customs procedures of processing outside the customs territory is completed upon expiration of the time limit established by the customs body for processing goods or prior to expiration of the time limit established by the customs body for processing goods upon:

placement of goods placed under the customs procedure of processing outside the customs territory and which did not undergo operations on processing under the customs procedures of re-import, and also of re-export unless the duty for return of goods to the customs territory of the Customs Union has been established in relation thereto;

placement of products of processing under customs procedures or re-import or release for internal consumption having regard to provisions of clause 2 of Article 211 of this Article.

**CHAPTER 33**

**CUSTOMS PROCEDURE OF PROCESSING FOR INTERNAL CONSUMPTION**

**Article 213. Essence of the customs procedure of processing for internal consumption and conditions of placement of goods under the customs procedure of processing for internal consumption**

1. Essence of the customs procedure of processing for internal consumption and conditions of placement of goods under the customs procedure of processing for internal consumption are determined respectively by Articles 264 and 265 of the Customs Code of the Customs Union.

2. The list of goods which may be placed under the customs procedure of processing for internal consumption is determined by the Government of the Republic of Belarus, unless otherwise established by the President of the Republic of Belarus.

**Article 214. Order of establishing and extending the time limit for processing of goods for internal consumption**

1. The time limit for processing of goods for internal consumption is established based on the time limit of validity of a document about conditions of the processing of goods for internal consumption, in accordance with which goods are placed under the customs procedure of processing for internal consumption within the time limit established by clause 1 of Article 268 of the Customs Code of the Customs Union, but not less than for six months.

2. An established time limit for processing of goods for internal consumption may be extended for a time limit of extension of the validity of the document about conditions of the processing for internal consumption within the time limit established by clause 1 of Article 268 of the Customs Code of the Customs Union.

**Article 215. Document about conditions of processing of goods for internal consumption**

1. Document about conditions of the processing of goods for internal consumption shall be issued in accordance with Article 269 of the Customs Code of the Customs Union.

2. The form, order of issuance, revocation of the document about conditions of the processing of goods for internal consumption and of introduction of changes and/or additions therein, and also bodies authorized to consent the conditions of the processing of goods and the order of such consenting are determined by the Government of the Republic of Belarus, unless otherwise established by the President of the Republic of Belarus.

**Article 216. Establishment of standard norms of output of products of the processing of goods for internal consumption**

Competent bodies which may establish standard norms of output of products of the processing of goods in the customs territory if conditions established by clause 2 of Article 270 of the Customs Code of the Customs Union shall be bodies authorized by the Government of the Republic of Belarus to consent the conditions of processing of goods.

**Article 217. Waste originated as a result of processing of goods for internal consumption**

In relation to waste originated as a result of processing of foreign goods placed under the customs procedure of processing for internal consumption, provisions of Article 204 of this Law shall be applied.

**Article 218. Completion of the customs procedures of processing for internal consumption**

Effect of the customs procedures of processing for internal consumption is completed upon expiration of the time limit established by the customs body for processing goods or prior to expiration of the time limit established by the customs body for processing goods upon:

placement of products of processing under the customs procedure of release for internal consumption;  
recognition of products of processing as not being under customs control in accordance with clause 3 of Article 96 of the Customs Code of the Customs Union.

**CHAPTER 34**

**CUSTOMS PROCEDURE OF TEMPORARY IMPORTATION (ACCEPTANCE)**

**Article 219. Essence of the customs procedure of temporary importation (acceptance) and conditions of placement of goods under the customs procedure of temporary importation (acceptance)**

1. Essence of the customs procedure of temporary importation (acceptance) and conditions of placement of goods under the customs procedure of temporary importation (acceptance) are determined respectively by Articles 277 and 278 of the Customs Code of the Customs Union.

2. Goods placed under the customs procedure of temporary importation (acceptance) maintain the status of foreign goods.

**Article 220. Use and disposal of temporally imported goods**

1. Use and disposal of goods placed under the customs procedure of temporary importation (acceptance) shall be carried out with observance of restrictions established by Article 279 of the Customs Code of the Customs Union.

2. Temporarily imported goods must be in actual possession and use of the declarant, with the exception of the instances established by the Customs Code of the Customs Union, treaties of member states of the Customs Union and this Law.

3. Transfer by the declarant of temporarily imported goods into possession and use of another person is allowed with a written permission of the customs body in the order provided by Article 279 of the Customs Code of the Customs Union.

4. Without permission of the customs body, transfer by the declarant of temporarily imported goods into possession and use of another person is allowed for purposes established by sub-clause 1) of clause 3 of Article 279 of the Customs Code of the Customs Union, and also for purposes of:

4.1. exportation of temporarily imported multiturn (returnable) tare intended for packing and protection of goods, suggested for realization and turnover, if in accordance with the foreign trade contract that or analogue (of the same type and of approximately equal value) tare is subject to return;

4.2. holding trials, research, testing, inspection, holding tests or experiments with temporarily imported goods or use thereof in the course of trials, research, testing, inspection, holding tests or experiments;

4.3. for other purposes determined by the Government of the Republic of Belarus.

5. Upon transfer into possession and use of another person of goods specified in sub-clauses 4.1. – 4.3. of clause 4 of this Article, the declarant is obliged, not later than five working days from the day of transfer of goods, to notify in writing about such transfer the customs body in which the placement of such goods under the customs procedure of temporary importation (acceptance) has been performed.

The notification shall be drawn up in an optional form and must contain the data:

about the registration number of the declaration for goods in acceptance with which goods are placed under the customs procedure of temporary importation (acceptance);

about goods transferred into possession and use of another persons and the purpose of the transfer thereof;

about the name of the person to whom goods are transferred;

about the place of location of goods if the customs value of goods exceeds the sum equivalent to two hundred Euro at the official rate of Belarusian rouble to Euro established by the National Bank of the Republic of Belarus on the day of registration of the customs declaration by the customs body, filed for purposes of placement of goods under the customs procedure of temporary importation (acceptance).

6. The customs body is entitled, in accordance with clause 2 of Article 98 of the Customs Code of the Customs Union, to request documents and data about the actual place of location of temporarily imported goods and to establish the time limit for submission of such documents and data to the customs body, which must be sufficient for submission of requested documents and data.

#### **Article 221. Time limit of temporary importation of goods**

1. The time limit of temporary importation of goods shall be established by the customs body on the basis of an application of the declarant based on purposes and circumstances of such importation within the limits of the time limit established by Article 280 of the Customs Code of the Customs Union.

2. In case of extension of the time limit of temporary importation of goods the declaring of which has been carried out with the use of transportation (travel), commercial and/or other documents as a declaration for goods, change of the established time limit of importation of goods is allowed by means of correction by the customs body of the data about the given time limit, unless otherwise established by customs legislation of the Customs Union.

For extension of the time limit of temporary importation, the declarant shall apply to the point of customs clearance at which goods have been released in accordance with the customs procedure of temporary importation (acceptance) or to the customs body in the region of activity of which such are located.

Along with a written application, the declarant shall submit available exemplars of transportation (travel), commercial and/or other documents which were used as the declaration for goods.

Corrected data shall be certified by signature and impression of the personal numerical seal of an authorized official of the customs body who carried out extension of the time limit of temporary importation of goods with indication of the date of correction of such data, whereafter the declarant receives his exemplars of transportation (travel), commercial and/or other documents with extended time limit of temporary importation of goods.

In case if extension of the time limit of temporary importation of goods has been carried out by the customs body other than the customs body which carried out the release of goods in accordance with the customs procedure of temporary importation (acceptance), the customs body that extended the time limit of temporary importation of goods shall inform the customs body that had carried out the release of goods thereabout.

3. The customs body is entitled to refuse extension of the time limit of temporary importation of goods if the declarant does not observe requirements of conditions of application of the customs procedure of temporary importation (acceptance).

If non-observance of the customs procedure of temporary importation (acceptance) perpetrated by the person does not entail impossibility of further application of that customs procedure, than the established time limit of such customs procedure may be extended within the limits of the maximum time limit of its effect.

**Article 222. Completion of the customs procedure of temporary importation (acceptance)**

Effect of the customs procedures of temporary importation (acceptance) is completed upon expiration of the time limit of temporary importation of goods established by the customs body or prior to expiration of the time limit of temporary importation of goods established by the customs body upon:

placement of goods under the customs procedures of re-export, release for internal consumption, customs warehouse, processing in the customs territory, processing for internal consumption, temporary importation (acceptance), free customs zone, free warehouse, duty-free shop, destruction or rejection in favour of the state;

renewal of the customs procedures of processing in the customs territory;

recognition of goods placed under the customs procedure of temporary importation (acceptance) as not being under customs control in accordance with clause 3 of Article 96 of the Customs Code of the Customs Union.

## **CHAPTER 35**

### **CUSTOMS PROCEDURE OF TEMPORARY EXPORTATION**

**Article 223. Essence of the customs procedure of temporary exportation and conditions of placement of goods under the customs procedure of temporary exportation**

Essence of the customs procedure of temporary exportation and conditions of placement of goods under the customs procedure of temporary exportation are determined respectively by Articles 285 and 286 of the Customs Code of the Customs Union.

**Article 224. Time limit of temporary exportation of goods**

1. Time limit of temporary exportation of goods shall be established by the customs body on the basis of an application of the declarant based on the purposes and circumstances of such exportation and, in relation to goods specified in clause 2 of this Article, may not exceed the maximum time limits of exportation established for such goods.

2. Obligatory return importation to the Republic of Belarus is effective for goods placed under the customs procedure of temporary exportation and restricted for exportation from the Republic of Belarus, in relation to which the body authorized to issue permits (licenses) for exportation of such goods from the Republic of Belarus has established the obligatoriness of the return importation thereof.

3. The time limit of temporary exportation in relation to goods specified in clause 2 of this Article may not exceed the time limit established by the authorized body upon issuance of the permit (license) for exportation of such goods from the Republic of Belarus prior to the expiration of which goods must be imported to the Republic of Belarus.

4. The Government of the Republic of Belarus may establish the maximum time limits of temporary exportation in relation to some categories of goods depending on the purposes of exportation thereof outside of the customs territory of the Customs Union.

5. In case of extension of the time limit of temporary exportation of goods the declaring of which has been carried out with the use of transportation (travel), commercial and/or other documents as a declaration for goods, change of the established time limit of exportation of goods is allowed by means of correction by the customs body of the data about the given time limit, unless otherwise established by customs legislation of the Customs Union.

For extension of the time limit of temporary exportation of goods, the declarant shall apply to the customs body at which goods have been released in accordance with the customs procedure of temporary exportation.

Along with a written application, the declarant shall submit available exemplars of transportation (travel), commercial and/or other documents which were used as the declaration for goods.

Corrected data shall be certified by signature and impression of the personal numerical seal of an authorized official of the customs body who carried out extension of the time limit of temporary exportation of goods with indication of the date of correction of such data, whereafter the declarant receives his exemplars of transportation (travel), commercial and/or other documents with extended time limit of temporary exportation of goods.



6. The customs body is entitled to refuse extension of the time limit of temporary exportation of goods specified in clause 2 of this Article and in clause 3 of Article 288 of the Customs Code of the Customs Union, and also in other instances when in relation to goods the maximum time limits of temporary exportation.

**Article 225. Completion of the customs procedure of temporary exportation**

Effect of the customs procedure of temporary exportation is completed upon expiration of the maximum time limits of temporary exportation of goods if such time limits have been established or prior to expiration of time limits of the temporary exportation of goods upon:

placement of goods under the customs procedures of re-import, export, processing outside the customs territory or temporary exportation;

recognition of goods placed under the customs procedure of temporary exportation as not being under customs control in accordance with clause 3 of Article 96 of the Customs Code of the Customs Union.

**CHAPTER 36**

**CUSTOMS PROCEDURE OF RE-IMPORT**

**Article 226. Essence of the customs procedure of re-import and conditions for placement of goods under the customs procedure of re-import**

1. Essence of the customs procedure of re-import and conditions for placement of goods under the customs procedure of re-import are determined respectively by Articles 292 and 293 of the Customs Code of the Customs Union, and also by treaties of member states of the Customs Union.

2. Damaging of goods placed under the customs procedures specified in clause 1 of Article 293 of the Customs Code of the Customs Union due to an accident or force majeure may not prevent the placement of such goods under the customs procedure of re-import.

3. Upon return importation of goods which were exported earlier and placed thereof under the customs procedure of re-import the customs body shall check the coincidence of the qualification features. Upon coincidence of the said features and absence of proofs of substitution of goods, customs bodies are not entitled to refuse the placement of goods under the customs procedure of re-import.

**Article 227. Documents to be submitted for confirmation of conditions for placement of goods under the customs procedure of re-import**

For confirmation of being of goods in an unchanged state, with the exception of changes as a consequence normal wearing or normal wastage under normal conditions of carriage (transportation), storage and/or use (exploitation) when forms of customs control are conducted, the following documents can be submitted: description, drawings, photographs, technical passports for those goods, primary accounting documents, registries of accounting and other record keeping, quality certificate, act of reclamation, act of acceptance of the good, act of expert examination, expert opinion, act of sorting of the good.

**Article 228. Extension of the time limit of placement of goods under the customs procedure of re-import**

The President of the Republic of Belarus or, on its instructions, the Government of the Republic of Belarus may, in the instances provided by customs legislation of the Customs Union upon a petition of the interested republican body of state administration or other state organization subordinated to the Government of the Republic of Belarus, determine separate categories of goods the time limit of placement of which under the customs procedure of re-import exceeds the time limit established by the Customs Code of the Customs Union.

**CHAPTER 37**

**CUSTOMS PROCEDURE OF RE-EXPORT**

**Article 229. Essence of the customs procedure of re-export and conditions for placement of goods under the customs procedure of re-export**

1. Essence of the customs procedure of re-export and conditions of placement of goods under the customs procedure of re-export are determined respectively by Articles 296 and 297 of the Customs Code of the Customs Union.

2. Foreign goods placed under the customs procedure of temporary importation (acceptance) and exported from the customs territory of the Customs Union in accordance with clause 5 of Article 279 of the Customs Code of the Customs Union may be placed under the customs procedure of re-export.

3. Provisions of sub-clause 2) of Article 297 of the Customs Code of the Customs Union are not applied in relation to goods placed under the customs procedure of release for internal consumption and which maintained the status of foreign goods.

4. Damaging of goods specified in of Article 297 of the Customs Code of the Customs Union due to an accident or force majeure may not prevent the placement of such goods under the customs procedure of re-export.

5. Foreign goods placed under the customs procedure of re-export maintain the status of foreign goods. Goods of the Customs Union placed under the customs procedure re-export in accordance with sub-clause 2) of Article 297 of the Customs Code of the Customs Union and actually exported from the customs territory of the Customs Union lose the status of goods of the Customs Union.

**Article 230. Documents to be submitted for confirmation of conditions for placement of goods under the customs procedure of re-export**

For confirmation of the compliance of goods with conditions established by sub-clause 2) of Article 297 of the Customs Code of the Customs Union the following documents can be submitted when forms of customs control are being conducted: description, drawings, photographs, technical passports for those goods, primary accounting documents, registries of accounting and other record keeping, quality certificate, act of reclamation, act of acceptance of the good, act of expert examination, expert opinion, act of sorting of the good.

**CHAPTER 38**

**CUSTOMS PROCEDURE OF DUTY-FREE TRADE**

**Article 231. Essence of the customs procedure of duty-free trade and conditions of placement of goods under the customs procedure of duty-free trade**

1. Essence of the customs procedure of duty-free trade and conditions of placement of goods under the customs procedure of duty-free trade are determined respectively by Articles 302 and 303 of the Customs Code of the Customs Union.

2. Foreign goods placed under the customs procedure of duty-free trade maintain the status of foreign goods. Goods of the Customs Union placed under the customs procedure of duty-free trade and actually exported from the customs territory of the Customs Union lose the status of goods of the Customs Union.

**Article 232. Duty-free shops**

The order of functioning of duty-free shops in the Republic of Belarus, requirements for their placement, arrangement, equipment and rules of realization of goods in the mentioned shops are determined by the President of the Republic of Belarus.

**Article 233. Completion of the customs procedure of duty-free trade**

Effect of the customs procedure of duty-free trade is completed with realization of goods placed under that customs procedure in retail at duty-free shops to person specified in Article 302 of the Customs Code of the Customs Union or with placement of:

foreign goods under the customs procedures of release for internal consumption, customs warehouse, customs transit, processing in the customs territory, processing for internal consumption, temporary importation (acceptance), re-export, free customs zone, free warehouse, destruction or rejection in favour of the state;

goods of the Customs Union under the customs procedures of export, temporary exportation, processing outside the customs territory, free customs zone.

**Article 234. Actions with goods of the Customs Union in case of refusal of their realization in a duty-free shop**

1. When the declarant refuses the realization of goods of the Customs Union placed under the customs procedure of duty-free trade or of a part thereof at a duty-free shop, including upon termination of activities of the duty-free shop, goods not realized shall be brought from the duty-free shop to the customs territory of the Customs Union without placement under customs procedures.

2. In case of refusal of realization of goods indicated in a declaration for goods in accordance with which such goods are placed under the customs procedure of duty-free trade in full, such declaration is subject to revocation at the written application of the declarant.

3. In case of refusal of a part of goods indicated in a declaration for goods in accordance with which such goods are placed under the customs procedure of duty-free trade, changes shall be introduced in the declaration for goods at a written application of the declarant by means of decreasing the quantity of goods placed under the customs procedure of duty-free trade by the quantity of goods not realized.

**CHAPTER 39**

**CUSTOMS PROCEDURE OF DESTRUCTION**

**Article 235. Essence of the customs procedure of destruction and conditions for placement of goods under the customs procedure of destruction**

Essence of the customs procedure of destruction and conditions of placement of goods under the customs procedure of destruction are determined respectively by Articles 307 and 308 of the Customs Code of the Customs Union.

**Article 236. Order of destruction of goods**

1. The declarant is obliged to ensure the destruction of goods placed under the customs procedure of destruction and is not entitled to use and dispose of such goods for purposes not related to destruction thereof.

2. Places of storage of goods placed under the customs procedure of destruction, prior to performance of operations on destruction therewith, shall be determined by the declarant and agreed with the customs body upon placement of goods under the customs procedure of destruction.

3. Operations on destruction of goods shall be performed under customs supervision. An act on destruction of goods shall be drawn up according to the form and in the order determined by the State Customs Committee of the Republic of Belarus.

4. A conclusion of an authorized body determined by the Government of the Republic of Belarus, unless otherwise established by the President of the Republic of Belarus, about the possibility of destruction of goods intended for placement under the customs procedure of destruction must contain data about the the possibility of destruction of goods by the declared method and in the declared place, and also about further use, decontamination and/or burial of waste which were generated as a result of destruction of goods.

The form of the conclusion about the possibility of destruction of goods intended for placement under the customs procedure of destruction and the order of its issuance are established by authorized bodies upon agreement with the State Customs Committee of the Republic of Belarus.

5. Provisions of clauses 1 – 4 of this Article are not applied in relation to goods specified in part three of Article 307 of the Customs Code of the Customs Union.

If goods which happened to be destroyed, irretrievably lost due to an accident, effect of force majeure are being placed under the customs procedure of destruction, the declarant shall inform in writing the customs body in the region of activity of which the mentioned events occurred, unless otherwise established by customs legislation of the Customs Union, about the place and date when the mentioned events occurred, and also about waste which was generated as a result of description (description thereof, quantity, value if there is possibility of further commercial use of the waste).

**Article 237. Waste which was generated as a results of destruction of goods**

In relation to waste which was generated as a results of destruction of goods in accordance with the customs procedure of destruction, provisions of Article 204 of this Law shall be applied.

**CHAPTER 40**

**CUSTOMS PROCEDURE OF REJECTION IN FAVOUR OF THE STATE**

**Article 238. Essence of the customs procedure of rejection in favour of the state and conditions of placement of goods under the customs procedure of rejection in favour of the state**

Essence of the customs procedure of rejection in favour of the state and conditions of placement of goods under the customs procedure of rejection in favour of the state are determined respectively by Articles 310 and 311 of the Customs Code of the Customs Union.

**Article 239. Order of rejection of goods in favour of the state**

1. For placement of goods under the customs procedure of rejection of goods in favour of the state, the person who in accordance with Article 186 of the Customs Code of the Customs Union may act as the declarant shall file with the customs body a written application drawn up in an optional form with indication of the motives of rejection of goods in favour of the state, description of goods, quantity thereof, place of location, and also supposed sphere for applying the goods.

The application shall be accompanied by the documents:

characterizing quantitative indices and consumptive properties of goods, which allow to determine the possibility of further use thereof;

certifying compliance of goods with obligatory requirements in the part of compliance thereof with sanitary-and-epidemiological and hygienic requirements and/or requirements of technical regulations of the Customs Union or technical legal normative legal acts of the Republic of Belarus in the sphere of technical regulation and standardization.

2. The customs body shall, within three working days after the receipt of the application, send it to the subdivision of the Department with enclosure of the documents specified in clause 1 of this Article.

In case of establishing non-compliance with the conditions for placement of goods under the customs procedure of rejection in favour of the state, the customs body shall, within three working days after the

receipt of the application, return such application and documents enclosed thereto with indication of reasons for the return.

3. The subdivision of the Department shall, not later than fifteen calendar days after receipt from the customs body of the application, consider the matter on possibility of further use of goods after placement thereof under the customs procedure of rejection in the favour of the state.

A decision on possibility of further use of goods after placement thereof under the customs procedure of rejection in the favour of the state or a motivated refusal to adopt such a decision shall be sent by the subdivision of the Department to the customs body not later than within three working days from the day of adoption of such a decision.

4. The customs body shall, within three working days after the receipt from the subdivision of the Department of the results of consideration of the matter about possibility of further use of goods after placement thereof under the customs procedure of rejection in the favour of the state, send those results the person who filed the application.

5. The declarant, upon placement of goods under the customs procedure of rejection in the favour of the state, shall, along with the declaration, submit the decision of the subdivision of the Department about possibility of further use of those goods after placement thereof under the customs procedure of rejection in the favour of the state.

6. The ownership to goods placed under the customs procedure of rejection in the favour of the state is transferred to the state from the moment of release of goods in accordance with the customs procedure of rejection in the favour of the state.

#### **Article 240. Record keeping, storage, evaluation or other use of goods placed under the customs procedure of rejection in the favour of the state**

1. Record keeping, storage, evaluation or other use of goods placed under the customs procedure of rejection in the favour of the state shall be carried out in the order established by legislation of the Republic of Belarus for property seized, arrested or converted in income of the state.

2. Places of storage of goods placed under the customs procedure of rejection in the favour of the state, prior to transfer thereof for realization or other use, shall be determined by the customs body which carried out release of such goods.

In case of storage of such goods by the declarant, expenses on storage are not reimbursed.

3. The ground for putting goods placed under the customs procedure of rejection in the favour of the state on subsequent record keeping in the subdivision of the Department shall be the declaration for goods with notices of the customs body about the release thereof.

### **CHAPTER 41**

#### **SPECIAL CUSTOMS PROCEDURE**

#### **Article 241. Essence of the special customs procedure and conditions for placement of goods under the special customs procedure**

1. The special customs procedure is a customs procedure under which some categories of goods the list of which is determined by customs legislation of the Customs Union are imported to the Republic of Belarus and used in its territory and/or exported from the Republic of Belarus without paying customs duties, taxes, unless otherwise established by customs legislation of the Customs Union, in accordance with conditions established by customs legislation of the Customs Union.

2. Foreign goods and goods of the Customs Union may be placed under the special customs procedure.

3. Requirements and conditions for placement of goods under the special customs procedure, and restrictions on use and disposal of goods placed under the special customs procedure are determined by the President of the Republic of Belarus, unless otherwise established by customs legislation of the Customs Union.

#### **Article 242. Specific features of placement of goods under the special customs procedure**

Placement of goods under the special customs procedure shall be carried out with the use as the declaration for goods of transportation (travel), commercial and/or other documents, unless otherwise established by customs legislation of the Customs Union or treaties of the Republic of Belarus.

### **CHAPTER 42**

#### **CUSTOMS PROCEDURE OF FREE CUSTOMS ZONE**

#### **Article 243. Essence of the customs procedure of free customs zone and conditions of placement of goods under the customs procedure of free customs zone**

1. Essence of the customs procedure of free customs zone and conditions of placement of goods under the customs procedure of free customs zone are determined by treaties of member states of the Customs Union and this Law.

2. Foreign goods and goods of the Customs Union being in territory of the Republic of Belarus, with the exception of goods the lists of which are established in accordance with treaties of member states of the Customs Union may be placed under the customs procedure of free customs zone.

The President of the Republic of Belarus or, on his instructions, the Government of the Republic of Belarus is entitled to establish the list of goods not subject to placement under the customs procedure of free customs zone.

3. As the declarant of the customs procedure of free customs zone, unless otherwise established by treaties of member states of the Customs Union, may act only a resident of the free (special) economic zone which will carry out storage, use and/or performance of other operations with goods placed under such customs procedure in a free customs zone determined for it – a part of the territory of a free (special) economic zone within the limits of which the customs procedure of free customs zone is applied.

**Article 244. Actions with goods placed under the customs procedure of free customs zone and with goods manufactured (obtained) with the use of foreign goods placed under the customs procedure of free customs zone**

1. After placement of goods under the customs procedure of free customs zone, the declarant of the customs procedure of free customs zone is obliged to ensure the placement of such goods in the free customs zone determined therefor.

When being placed in the free customs zone, goods must be in the same state in which they were upon the release thereof under the customs procedure of free customs zone, with the exception of natural variations of their qualitative and/or quantitative characteristics under normal conditions of transportation and storage.

Placement of goods in a free customs zone shall be confirmed by submission to the customs body of the notification about the placement thereof in such territory in the order and within time limits established by the State Customs Committee of the Republic of Belarus.

2. Storage, use, and also performance of other operations with goods placed under the customs procedure of free customs zone and goods manufactured (obtained) with the use of foreign goods placed under the customs procedure of free customs zone may be carried out only by the declarant of such customs procedure with observance of prohibitions and restrictions established in the free economic (special) zone and/or free customs zone in accordance with customs legislation of the Customs Union and legislation of the Republic of Belarus.

The declarant of the customs procedure of free customs zone shall maintain the record keeping of goods specified in part one of this clause and also submit to customs bodies of reports about those goods in the order established by the State Customs Committee of the Republic of Belarus.

3. Removal of goods placed under the customs procedure of free customs zone and goods manufactured (obtained) with the use of foreign goods placed under the customs procedure of free customs zone outside the limits of the free customs zone is allowed subject to placement of such goods under the customs procedure for purposes of completion of the customs procedure of free customs zone or to presentation of such goods to the customs body for placement under a customs procedure in accordance with customs legislation of the Customs Union, unless otherwise established by treaties of member states of the Customs Union and/or legislative acts of the Republic of Belarus.

**Article 245. Waste originated as a result of performance of operations with goods placed under the customs procedure of free customs zone**

Provisions of Article 204 of this Law are applied in relation to waste originated as a result of performance of operations with goods placed under the customs procedure of free customs zone, operations established by treaties of member states of the Customs Union.

**Article 246. Completion of the customs procedure of free customs zone**

The customs procedure of free customs zone is completed in accordance with the Customs Code of the Customs Union and treaties of member states of the Customs Union.

**CHAPTER 43**

**CUSTOMS PROCEDURE OF FREE WAREHOUSE**

**Article 247. Essence of the customs procedure of free warehouse and conditions of placement of goods under the customs procedure of free warehouse**

1. Essence of the customs procedure of free warehouse and conditions of placement of goods under the customs procedure of free warehouse are determined by treaties of member states of the Customs Union and this Law.

2. Foreign goods and goods of the Customs Union being in territory of the Republic of Belarus, with the exception of goods the lists of which are established in accordance with treaties of member states of the Customs Union may be placed under the customs procedure of free warehouse.

The President of the Republic of Belarus or, on his instructions, the Government of the Republic of Belarus is entitled to establish the list goods not subject to placement under the customs procedure of free warehouse.

The declarant of goods being placed under the customs procedure of free warehouse may be free warehouse keeper on the territory of which the placement of such goods is suggested and also other persons determined by the President of the Republic of Belarus.

#### **Article 248. Free warehouse**

Requirements for arrangement, equipment and functioning of the free warehouse, duties of the free warehouse keeper and conditions of carrying out activities as a free warehouse keeper, some issues of performance of operations with goods being placed (placed) under the customs procedure of free warehouse and/or being at the free warehouse are determined by the President of the Republic of Belarus.

#### **Article 249. Waste originated as a result of performance of operations with goods placed under the customs procedure of free warehouse**

Provisions of Article 204 of this Law are applied in relation to waste originated as a result of performance of operations with goods placed under the customs procedure of free warehouse, operations established by treaties of member states of the Customs Union.

#### **Article 250. Completion of the customs procedure of free warehouse**

The customs procedure of free warehouse is completed in accordance with the Customs Code of the Customs Union and treaties of member states of the Customs Union.

### **SECTION VII**

## **SPECIFIC FEATURES OF PERFORMANCE OF CUSTOMS OPERATIONS IN RELATION TO SOME CATEGORIES OF GOODS**

### **CHAPTER 44**

## **MEASURES ON PROTECTION OF RIGHTS TO INTELLECTUAL PROPERTY OBJECTS, TAKEN BY CUSTOMS BODIES**

#### **Article 251. Grounds for taking measures on protection of rights to intellectual property objects by customs bodies**

1. Customs bodies shall take measures on protection of rights to intellectual property objects, related to suspension of release of goods in accordance with Chapter 46 of the Customs Code of the Customs Union and this Chapter.

2. Measures on protection of rights to intellectual property objects shall be taken by customs bodies in relation to goods containing of intellectual property and related rights, trademarks, service marks, and geographical indications (hereinafter – intellectual property object), included upon an application of the right holder in the customs registry of intellectual property objects.

#### **Article 252. Application for taking measures on protection of rights to intellectual property objects by customs bodies and order of consideration thereof**

1. The right holder (his representative) who has sufficient grounds to believe that there could be an infringement on his rights in accordance with legislation of the Republic of Belarus in connections with importation of goods to the Republic of Belarus or exportation thereof from the Republic of Belarus, or upon performance of other actions with goods being under the customs control, is entitled to file with the State Customs Committee of the Republic of Belarus an application for taking measures on protection of rights to intellectual property objects by customs bodies (hereinafter in this Article – application).

2. The application must contain the data:

2.1. about the right holder, and in case when the application is filed by his representative also about the representative:

for a legal person: official name, data about registration in the country of staying (body that registered the legal person, registration number, date and place of registration), accounting number of the payer (if available);

for a natural person: family name, own name and patronymic (if available), series (if available) and number of the identity document or of a valid passport or another document substituting it, issued by a

respective body of the state of nationality or of habitual residence of the foreign person or stateless person or by an international organization;

2.2. about the intellectual property object:

for an object of copyright and related rights: form and kind of work, name, description, data about documents confirming the existence and belonging of the right to an intellectual property object;

for a trademark and a geographical indication: name, image, description, list of goods with indication of classes according to the International Classification of Goods and Services for the Purposes of the Registration of Mark adopted by the Nice Agreement Concerning the International Classification of Goods and Services for the Purposes of the Registration of Marks of June 15, 1957, in relation to which the trademark, geographical indication has been registered; data about documents confirming existence and belonging of the right to the intellectual property object;

2.3. about goods containing an intellectual property object, including codes of the Commodity Nomenclature for Foreign Economic Activity on the level of at least six digits, about the place of manufacturing of such goods, manufacturers thereof and persons having permission or license to the right of using the intellectual property object, other data at the disposal of the right holder (his representative);

2.4. about the customs procedure (procedures) upon the placement of goods under which it is reasonable to take measures on protection of rights to the intellectual property object;

2.5. about goods importation of which to the Republic of Belarus or exportation of which from the Republic of Belarus or performance of other actions with which during their staying under the customs control, on the opinion of the right holder, entails infringement of his rights, sufficiently detailed in order that customs bodies could detect such goods;

2.6. about the time limit during which customs bodies will take measures on protection of rights to intellectual property object.

3. The following shall be enclosed to the application:

documents confirming the existence and belonging of the right to the intellectual property object (certificate, licensing contract, extracts from state registries of industrial property objects and contracts on transfer of rights to such objects, extracts from international registries of the International Bureau of the World Intellectual Property Organization, other documents which the right holder can submit for confirmation of this rights to the industrial property object), and if the application is being filed by his representative, the mentioned application shall be accompanied also by the power of attorney issued by the right holder to such a person;

commitment of the right holder in a written form about reimbursement of material loss (damages) which may be caused to persons specified in clause 5 of Article 331 of the Customs Code of the Customs Union as a result of suspension of the release of goods in accordance with Chapter 46 of the Customs Code of the Customs Union.

Documents specified in indent two of part one of clause may be submitted to the State Customs Committee of the Republic of Belarus as originals or notarially certified copies thereof.

In case of submission of documents in foreign languages, the application shall be accompanied by their notarially certified translation in one of the official languages of the Republic of Belarus.

Simultaneously with submission of the application, if it is possible, specimens, photographs or another depiction of goods containing intellectual property objects, and also of goods which can serve as a confirmation of existing fact, at the opinion of the right holder, of infringement of his rights, shall be submitted.

4. In cases when the application does not contain data specified in clause 2 of this Article, of non-submission by the right holder (his representative) of documents specified in part one of clause 3 of this Article, and also of non-compliance of documents specified in indent two of part one of clause 3 of this Article with requirements established by parts two and three of clause of this Article, the State Customs Committee of the Republic of Belarus shall, not later than five working days from the day of receipt of the application, inform the right holder (his representative) in writing about refusal to accept the application with indication of the ground for refusal.

5. The State Customs Committee of the Republic of Belarus shall consider the application within the time limit not exceeding one month from the day of receipt of the application and adopt a decision on taking measures on protection of rights to the intellectual property object or about refusal to take such measures.

6. For purposes of verifying the accuracy of the data submitted by the right holder (his representative), the State Customs Committee of the Republic of Belarus is entitled to request from the right holder (his representative), third persons, and also from state bodies, information and documents confirming the declared

data. Requested information and data must be submitted within ten working days from the day or receipt of the request. In that instance the State Customs Committee of the Republic of Belarus is entitled to extend the period for consideration of the application, but not longer than for one month.

7. A decision about refusal to take measures on protection of rights to the intellectual property object shall be adopted in case:

7.1. of submission by the right holder (his representative) of inaccurate data or non-observance by the latter of requirements established by this Chapter, with the exception of those established by clauses 2 and 3 of this Article;

7.2. of non-submission by the right holder (his representative) of information or documents requested in the order provided by clause 6 of this Article;

7.3. when the State Customs Committee of the Republic of Belarus adopts a decision that customs bodies cannot ensure taking measures on protection of rights to intellectual property object.

8. In case of non-submission by the right holder (his representative) of a document confirming the fulfilment by the right holder of the obligations specified in indent three of part one of clause 3 of this Article by methods provided by civil legislation of the Republic of Belarus or of a contract of insurance of civil liability of the right holder for causing material harm (damage) in favour of persons specified in clause 5 of Article 331 of the Customs Code of the Customs Union within one month from the day of sending the notification about the adopted decision about taking by customs bodies of measures on protection of rights to the intellectual property object, such decision is subject to be cancelled.

9. In case of change of the data specified in the application or in document enclosed thereto, the right holder (his representative) is obliged to immediately report it to the State Customs Committee of the Republic of Belarus.

#### **Article 253. Application for extension of the time limit for taking by customs bodies of measures on protection of rights to the intellectual property object**

1. The time limit for taking by customs bodies of measures on protection of rights to the intellectual property object may be extended by the State Customs Committee of the Republic of Belarus on the basis of a written application of the right holder (his representative) for extension of the time limit for taking by customs bodies of measures on protection of rights to the intellectual property object (hereinafter – application) filed not later the two months before the expiration of the time limit for taking by customs bodies of measures on protection of rights to the intellectual property object.

2. The application shall be accompanied by documents specified in indent two of part one of clause 3 of Article 252 of this Law and also by a document confirming the ensuring by the right holder of the commitment specified in indent three of part one of clause 3 of Article 252 of this Law by methods provided by civil legislation of the Republic of Belarus or by a contract of insurance of civil liability of the right holder for causing material harm (damage) in favour of persons specified in clause 5 of Article 331 of the Customs Code of the Customs Union.

3. In case of non-submission by the of documents specified in clause 2 of this Article, and also of submission of the application later than two months before the expiration of the period for taking by customs bodies of measures on protection of rights to the intellectual property object, the State Customs Committee of the Republic of Belarus shall, not later than five days from the day of receipt of the application and document enclosed thereto, inform the right holder (his representative) in writing about the refusal to accept the application with indication of reasons for the refusal.

4. For purposes of verifying the accuracy of the data submitted by the right holder (his representative), the State Customs Committee of the Republic of Belarus is entitled to request from the right holder (his representative), third persons, and also from state bodies, information and documents confirming the declared data. Requested information and data must be submitted within ten working days from the day or receipt of the request.

A decision of the State Customs Committee of the Republic of Belarus about extension of the period for taking by customs bodies of measures on protection of rights to the intellectual property object must be adopted not later than on the day following the day of expiration of the period for taking by customs bodies of measures .

5. A decision about refusal to extend the period for taking measures on protection of rights to the intellectual property object is adopted upon detection of inaccurate data submitted upon filing of the application.

#### **Article 254. Customs registry of intellectual property objects**



1. The customs registry of intellectual property objects includes an intellectual property object in relation to which the State Customs Committee of the Republic of Belarus has adopted a decision on taking measures on protection of rights to the intellectual property object.

The customs registry of intellectual property objects is maintained by the State Customs Committee of the Republic of Belarus. The order of maintaining the customs registry of intellectual property objects is determined by the State Customs Committee of the Republic of Belarus

2. An intellectual property object in relation to which the State Customs Committee of the Republic of Belarus has adopted a decision on taking measures on protection of rights to the intellectual property object is included in the customs registry of intellectual property objects provided that the right holder ensures the fulfilment of the commitment specified in indent three of part one of clause 3 of Article 252 of this Law by methods provided by civil legislation of the Republic of Belarus. The right holder is entitled, instead of ensuring the fulfilment of the commitment, to submit a contract of insurance of civil liability of the right holder for causing material harm (damage) in favour of persons specified in clause 5 of Article 331 of the Customs Code of the Customs Union. In that instance the sum of security of fulfilment of the commitment or the insurance money must equivalent to not less than ten thousand Euro at the official rate of Belarusian rouble to Euro established by the National Bank of the Republic of Belarus on the day of providing the security for fulfilment of civil liability of the right holder for causing material harm (damage).

Fulfilment of the commitment must be secured in the amount established by part one of this clause during all the period of taking by customs bodies of measures on protection of rights to the intellectual property object.

In case of payment of the insurance indemnity within the validity period of the contract on insurance of civil liability of the right holder for causing material harm (damage), the insurable money under that contract shall be reinstated by the parties with payment of an additional insurance premium during fifteen working days from the day of payment of the insurance indemnity according to the rules of the corresponding type of insurance approved by the insurer and agreed with the body carrying out supervision of the observance of requirements of legislation of the Republic of Belarus on insurance, till its minimum amount established by part one of this clause.

3. An intellectual property object is subject to exclusion from the customs registry of intellectual property objects upon an application of the right holder (his representative) or upon a decision of the State Customs Committee of the Republic of Belarus in case:

3.1. of non-fulfilment by the right holder of conditions provided by parts two and three of clause 2 of this Article;

3.2. of termination of the legal protection of the intellectual property object in the established order;

3.3. if the right holder, during the periods of suspension of the release of goods did not apply to the body authorized in accordance with legislation of the Republic of Belarus for protection of his rights or to the customs body with an application about cancellation of the decision about suspension of the release of goods;

3.4. of detection of inaccurate data submitted upon filing of the application for taking by customs bodies of measures on protection of rights to the intellectual property or an application for extension of the period for taking by customs bodies of measures on protection of rights to the intellectual property object.

4. Changes and/or additions may be entered in the customs registry of intellectual property objects on the basis of information received from:

4.1. the right holder (his representative) about change of the data specified in the application for taking by customs bodies of measures on protection of rights to the intellectual property or an application for extension of the period for taking by customs bodies of measures on protection of rights to the intellectual property object, or in document enclosed thereto;

4.2. law enforcement or other state bodies, and also from natural and legal persons, about the fact that the person indicated in the customs registry of intellectual property objects as the right holder is restricted in rights to the intellectual property object.

5. For purposes of verifying the received information, the State Customs Committee of the Republic of Belarus is entitled to request from the right holder (his representative), third persons, and also from state bodies, documents and data confirming the received information. Requested documents and data must be submitted within ten working days from the day of receipt of the request.

Introduction of changes and/or additions in the customs registry of intellectual property objects shall be carried out on the basis of a decision of the State Customs Committee of the Republic of Belarus.

6. The State Customs Committee of the Republic of Belarus shall ensure the placement of data of the customs registry of intellectual property objects on its official site in the global computer network Internet.

## CHAPTER 45

### IMPORTATION AND EXPORTATION OF VEHICLES OF INTERNATIONAL TRANSPORT

#### **Article 255. Importation and exportation of vehicles of international transport**

1. Importation to the Republic of Belarus and exportation from the Republic of Belarus of vehicles of international transport through the customs border of the Customs Union shall be carried out in accordance with Chapter 48 of the Customs Code of the Customs Union.

2. Duration of the parking of vehicles of international transport at the places of arrival to the Republic of Belarus and at the places of departure from the Republic of Belarus, in relation to aircraft and railroad vehicles should not exceed the time established respectively by the technological schedule of servicing the aircraft of the given type or by the technological process of work of the railway station.

#### **Article 256. Specific features of customs declaring of vehicles of international transport, spare parts and equipment**

1. Customs declaring of spare parts and equipment, being moved through the customs border of the Customs Union in the Republic of Belarus simultaneously with a vehicle of international transport in accordance with Article 349 of the Customs Code of the Customs Union, is allowed by way of declaring data about them in the customs declaration for the vehicle, unless otherwise established by this Chapter.

2. In the instance specified in clause 1 of this Article, as a customs declaration for a vehicle, there may be used standard documents of the carrier formalized by competent bodies carrying out registration of the vehicle of international transport, technical passports or technical logbooks indicated in the document about registration of such vehicle and containing the list of spare parts and equipment to be moved simultaneously with the vehicle of international transport.

3. Upon exportation of a vehicle of international transport, the customs declaring of which upon temporary importation has been carried out simultaneously with spare parts and equipment, being moved thereby in accordance with clause 1 of this Article, its customs declaring for purposes of completion of the temporary importation shall be carried out with the use of the customs declaration for the vehicle presented upon the customs declaring for the vehicle, presented upon the declaring of such vehicle upon the importation.

#### **Article 257. Specific features of temporary importation and return exportation of spare parts, equipment and of the customs declaring thereof**

1. Spare parts and equipment intended for repair, technical servicing or exploitation of a vehicle of international transport are imported through the customs border of the Customs Union in accordance with clause 2 of Article 349 of the Customs Code of the Customs Union and this Article.

2. Spare parts and equipment the customs declaring upon importation of which has been carried out in accordance with clause 3 of Article 350 of the Customs Code of the Customs Union with the use of the customs declaration for the vehicle, upon exportation thereof from the Republic of Belarus through the customs border of the Customs Union along with the temporarily imported vehicle of international transport, are subject to the customs declaring simultaneously with such vehicle with the use of the customs declaration for the vehicle in which such spare parts and equipment were declared upon importation.

3. If spare parts and equipment the customs declaring of which has been carried out in accordance with clause 3 of Article 350 of the Customs Code of the Customs Union with the use of the customs declaration for the vehicle are absent upon exportation from the Republic of Belarus through the customs border of the Customs Union with the temporarily imported vehicle of international transport, and the customs body at the place of departure is not presented documents confirming placement of such spare parts and equipment under the customs procedures, such spare parts and equipment are subject to release in accordance with the customs procedure of release for internal consumption in the order established by customs legislation of the Customs Union and legislation of the Republic Belarus on customs regulation without application of measures of non-tariff regulation and without actual presentation thereof to the customs body.

#### **Article 258. Specific features of temporary exportation and return importation of spare parts, equipment and of the customs declaring thereof**

1. Spare parts and equipment intended for use for repair or technical servicing of an exported vehicle of international transport for purposes of replacement of parts and equipment which are affixed to the temporarily exported vehicle of international transport shall be exported from the Republic of Belarus through the customs border of the Customs Union according to clause 3 of Article 349 of the Customs Code of the Customs Union and this Article subject to the placement thereof under the customs procedure of export.

2. Customs declaring of spare parts and equipment dismounted as a result of replacement from the temporarily exported vehicle of international transport, upon importation thereof to the Republic of Belarus, shall be carried out in accordance with the customs procedure of release for internal consumption in the order

established by customs legislation of the Customs Union and legislation of the Republic Belarus on customs regulation, without payment of customs duties, taxes and without application of measures of non-tariff regulation.

3. Customs declaring of spare parts and equipment specified in clauses 1 and 2 of this Article is allowed with the use of transportation (travel) documents as a declaration for goods.

#### **CHAPTER 46**

### **SPECIFIC FEATURES OF IMPORTATION AND EXPORTATION OF GOODS IN INTERNATIONAL POSTAL ITEMS, GOODS FOR PERSONAL USE BY NATURAL PERSONS AND SOME CATEGORIES OF FOREIGN PERSONS**

#### **Article 259. Importation and exportation of goods in international postal items**

1. Importation to the Republic of Belarus and exportation from the Republic of Belarus of goods in international postal items shall be carried out in accordance with Chapter 44 of the Customs Code of the Customs Union and treaties of member states of the Customs Union.

2. Postal communication objects being places (institutions) of international postal exchange are determined by the Ministry of Communication and Informatization of the Republic of Belarus on agreement with the State Customs Committee of the Republic of Belarus.

#### **Article 260. Places of performance of customs operations in relation to goods sent in goods in international postal items**

1. Customs operations in relation to goods sent in international postal items, recipients and/or senders of which are natural persons being in the customs territory of the Customs Union in the Republic of Belarus, and in the instances when it is provided by customs legislation of the Customs Union – in other member states of the Customs Union, shall be performed at places (institutions) on international postal exchange.

2. Customs operations in relation to goods (with the exception of goods for personal use) sent in international postal items, recipients and/or senders of which are natural persons being in the customs territory of the Customs Union in the Republic of Belarus, shall be performed at places (institutions) of international postal exchange or at other places determined by the customs body.

#### **Article 261. Specific features of transportation of goods sent in international postal items**

1. Goods of the Customs Union placed under the customs procedures allowing exportation of goods from the customs territory of the Customs Union, being sent in international postal items outside the customs territory of the Customs Union, the release of which if effectuated by the customs body other than the customs body at the place (institution) of international postal exchange shall be transported across the customs territory of the Customs Union till the place (institution) of international postal exchange without placement under the customs procedure of customs transit.

2. Upon placement of international postal items under the customs procedure of customs transit not at the place (institution) of international postal exchange with the use of documents of the Universal Postal Union as a transit declaration, the presentation of an electronic copy of the transit declaration is not required.

#### **Article 262. Importation and exportation of goods for personal use by natural persons**

1. Importation to the Republic of Belarus and exportation from the Republic of Belarus of goods for personal use shall be carried out in accordance with Chapter 49 of the Customs Code of the Customs Union and treaties of member states of the Customs Union.

2. Specific features of importation and exportation of goods for personal use by natural persons are determined by the President of the Republic of Belarus, if treaties of member states of the Customs Union refer such matter to the competence of member states of the Customs Union.

#### **Article 263. Importation and exportation of goods by some categories of foreign persons**

1. Importation to the Republic of Belarus and exportation from the Republic of Belarus of goods by diplomatic, consular and other official missions of foreign states, by international organisations, by staff of those missions and organisations, and also of goods intended for personal and household use of some categories of foreign persons enjoy benefits, privileges and/or immunities shall be carried out in accordance with Chapter 45 of the Customs Code of the Customs Union and treaties of member states of the Customs Union.

2. In case if in accordance with treaties of the Republic of Belarus more beneficiary rules for importation of goods or exportation thereof are provided for foreign persons specified in clause 1 of this Article, than those established by Chapter 45 of the Customs Code of the Customs Union, rules of treaties of the Republic of Belarus shall be applied.

3. Customs benefits for international interstate or intergovernmental organizations, missions of foreign states thereto, and also for the staff of those organizations and missions, and members of their families are determined by respective treaties of the Republic of Belarus.

4. In case of declaring of goods by diplomatic, consular and other official missions of foreign states, by international organisations, by staff of those missions and organisations for official use, the State Customs Committee of the Republic of Belarus may, unless otherwise established by customs legislation of the Customs Union, establish the order of using transportation (travel), commercial and/or other documents as declarations for goods.

#### **CHAPTER 47**

**[EXCLUDED]**

**Article 264. [Exlcuded]**

**Article 265. [Exlcuded]**

#### **SECTION VIII**

#### **FINAL PROVISIONS**

#### **CHAPTER 48**

#### **FINAL PROVISIONS**

**Article 266. Recognizing as ineffective of certain legislative acts of the Republic of Belarus and some provisions of laws of the Republic of Belarus** *[translation not provided]*

**Article 267. Transitional Provisions**

1. Sums of monetary means contributed as a security for payment of customs duties, taxes on obligations fulfilled prior to the entry into force of this Law, are to be returned within three years from the day of entry into force of this Law – in the order established by clause 1 of Article 116 of this Law.

2. A qualification certificate of the customs clearance specialist issued prior to the entry into force of this Law is valid, is not subject to replacement and is equated to the qualification certificate of the specialist on customs declaring.

3. Until acts of legislation of the Republic of Belarus are brought in compliance with this Law, they are applied in the part not contradicting this Law, unless otherwise established by the Constitution of the Republic of Belarus.

**Article 268. Measures on implementation of provisions of this Law**

The Council of Ministers of the Republic of Belarus shall, within a six-month period: ensure the bringing of the acts of legislation of the Republic of Belarus in compliance with this Law; take other measures on implementation of provisions of this Law.

**Article 269. Entry into force of this Law**

This Law enters into force in the following order:

Articles 1-267 – in three months after the official publication of this Law;  
other provisions – after the official publication of this Law.

President of the Republic of Belarus

A. Lukashenko

\* unofficial translation \*