

THE CUSTOMS CODE OF THE RUSSIAN FEDERATION
NO. 5221-1 OF JUNE 18, 1993
(with the Additions and Amendments of June 19, December 27, 1995,
July 21, November 16, 1997, February 10, 1999, July 6, 2001, December
30, 2001, May 29, June 30, January 10, 2002, May 28, June 6, 2003)

Customs Code of the Russian Federation No. 61-FZ of May 28, 2003 (in the wording of [Federal Law No. 186-FZ of December 23, 2003](#)) abolished this Code as of January 1, 2004 except for Chapter 12 which shall become invalid as of the date of entry into force of the federal law regulating the legal relationships of establishing and applying the customs regime of free customs zone (free warehouse), [Items 6 and 8 of Article 110](#), [Articles 114, 116](#), and also [Article 119](#) (in the part of customs duties)

[See the previous text of the Code](#)

Chapter 12. Free Customs Zones. Free Warehouses

See the [Regulation on Peculiarities of Legal Control of Customs Treatment of Free Warehouse approved by the \[Decision of the Government of the Russian Federation No. 413 of April 23, 1998\]\(#\)](#)

Article 75. The Content of Customs Treatment

A free customs zone and free warehouses are the customs procedures under which foreign goods shall be placed and used in appropriate territorial borders or premises (places) without the collection of customs duties and taxes, and also without the application of economic policy measures. Russian goods shall be placed and used on the conditions applicable to the exportation in keeping with the customs treatment of export and in the order prescribed by this Code.

Article 76. The Creation of a Free Customs Zone

A free customs zone shall be set up by decision of the Government of the Russian Federation taken on the joint proposal of the State Customs Committee of the Russian Federation and the Russian Agency of International Cooperation and Development, and agreed upon with the Ministry of Economics of the Russian Federation, the Ministry of Finance of the Russian Federation, the Central Bank of the Russian Federation, and also with the organs of state power of the Republics within the Russian Federation, the autonomous formations, territories, regions, and the cities of Moscow and St.Petersburg.

The order of considering the application for setting up a free customs zone shall be specified jointly by the State Customs Committee of the Russian Federation and the Russian Agency of International Cooperation and Development. The application for setting up a free customs zone shall include the feasibility study of the need to create such a zone, and the plans and programmes of its development.

The Government of the Russian Federation shall have the right to cancel a free customs zone, if its functioning fails to correspond to the requirements of this Code or the legislative acts of the Russian Federation about such a zone. In case of cancellation of said decision the free customs zone shall be liquidated within six months.

Article 77. A License for Setting up a Free Warehouse

A free warehouse may be set up with a license issued by the State Customs Committee of the Russian Federation.

The procedure for the issue of a license and the period of its validity shall be specified by the State Customs Committee of the Russian Federation by agreement with the Russian Agency of International Cooperation and Development.

In accordance with [Customs Code of the Russian Federation No. 61-FZ of May 28, 2003](#), goods placed under the customs regime of free warehouse before January 1, 2004 may be subjected to the customs regime of free warehouse after the [entry into force](#) of the present Code until the expiry of the effective term of the licences issued before January 1, 2004 but at the latest until the

investment project completion date

A fee for the issue of a license shall be collected in the amount specified by the Supreme Soviet of the Russian Federation.

A license may be cancelled or recalled, or its operation suspended by the customs agencies of the Russian Federation.

A license shall be cancelled, if it could not be issued on the basis of the established procedure to an applicant, or if it was issued on the basis of incomplete or inauthentic information important in the decision of its issue. The decision on cancellation shall operate from the date of the issue of the license.

A license shall be recalled if the owner of a free warehouse fails to observe the requirements of this Chapter or if the license no longer corresponds to the economic policy of the Russian Federation. The recall shall be effective after the date the decision to recall the license.

The validity of a license may be suspended for up to three months of the owner of a free warehouse abuses his rights.

In case of the cancellation or recall of a license the fee for its issue shall not be returned.

Article 78. Requirements for Free Warehouses and Their Owners

A premise or a different place designed for a free warehouse shall be settled down properly for the purpose of safeguarding customs control, and in case of necessity it shall be fitted with double locking devices, one of which shall be handled by the respective customs agency of the Russian Federation.

Only Russian persons may be the owners of free warehouses.

The owner of a free warehouse shall be obliged:

to exclude the possibility of seizing goods stored in the warehouse apart from customs control;
to observe the terms of a license for setting up a free warehouse and to comply with the requirements of the customs agencies of the Russian Federation, including the provision of access to the customs officials the goods stored in a free warehouse, the submission to these persons of premises equipment and means of communication in the free warehouse free of charge for the exercise of customs control and customs clearance.

Article 79. Operations with Goods in Free Customs Zones and Free Warehouses

Production and commercial operations with goods in free customs zones and in free warehouses shall be allowed, except for retail sale, when observing the provisions of this Code.

For the purpose of observing the legislation of the Russian Federation and proceeding from the character of goods individual bans and restrictions may be introduced for the operations with goods in free customs zones and free warehouses. Such bans and restrictions on free economic zones shall be introduced by the Government of the Russian Federation and on free warehouses- they are introduced by the State Customs Committee of the Russian Federation together with the Russian Agency of International Cooperation and Development.

The customs agencies of the Russian Federation may prohibit operations with goods for individuals in free customs zones and free warehouses, if they fail to observe the provisions of this Code and other legislative acts of the Russian Federation, or may refuse to have access to free customs zones and free warehouses to such persons.

Within their terms of reference the Government of the Russian Federation and the State Customs Committee of the Russian Federation shall be free to restrict or ban the importation of some categories of goods to free customs zones or to place these goods in free warehouses.

Article 80. The Terms of Keeping Goods in Free Customs Zones and Free Warehouses

Goods may be kept in free customs zones and free warehouses indefinitely.

Article 81. Observance of the Legislation of the Russian Federation on Customs Service in Free Customs Zones and Free Warehouses

With sufficient grounds the customs agencies of the Russian Federation shall have the right to exercise customs control over goods kept in free customs zones and free warehouses.

Goods brought into free customs zones and placed in free warehouses, and also brought out from free customs zones and free warehouses may be cleared by customs in the simplified manner specified by the State Customs Committee of the Russian Federation.

The erection of buildings, structures and installations in a free customs zone shall be allowed by agreement with the respective customs agency of the Russian Federation.

Article 82. Stock-taking of Goods in Free Customs Zones and Free Warehouses

Persons carrying on operations with goods in free customs zones and the owners of free warehouses shall keep a record of goods, brought in or brought out, stored, manufactured, processed, acquired and sold. They shall submit to customs agencies of the Russian Federation their reports about these goods in the order prescribed by the State Customs Committee of the Russian Federation. Any changes taking place with goods within free customs zones and free warehouses shall be reflected in accounting documents.

Article 83. The Collection of Customs Duties, Taxes and the Application of Economic Policy Measures

In case of importation of foreign and Russian goods to free customs zones, or of placement of such goods in free warehouses, customs duties and taxes shall not be collected and economic policy measures not applied.

In case of importation of goods from the territory of free customs zones and free warehouses to the remaining part of the customs territory of the Russian Federation, and in case of exportation of goods from the territory of free customs zones and free warehouses beyond the borders of the Russian Federation, customs duties and taxes shall be collected and economic policy measures applied depending on the origin of goods.

At the request of an interested person the customs agencies of the Russian Federation shall ascertain the origin of goods with the issue of a certificate in the order prescribed by the State Customs Committee of the Russian Federation.

On determining the country of origin of goods see:

*The [Rules](#) for Determining the Country of Origin of Goods, approved by Decision of the Council of the Heads of Governments of the Commonwealth of Independent States of November 30, 2000
[Regulations](#) for the Determination of the Country of Origin of the Goods, approved by [Order](#) of the State Customs Committee of the Russian Federation No. 600 of June 2, 2003,
[Order](#) of the State Customs Committee of the Russian Federation No. 556 of June 13, 2001*

In the absence of a certificate, goods shall be regarded as the Russian ones for the purpose of collecting export customs duties and taxes and of applying economic policy measures in exportation and as the foreign ones- for different purposes.

Article 84. The Exemption of Goods Intended for Exportation in Keeping with the Customs Treatment of Export from Customs Duties and Taxes or the Return of Paid Sums of Money

In case of importation of goods intended for exportation beyond the borders of the Russian Federation in accordance with the customs treatment of export, to free customs zones or in case of placement of such goods in free warehouses, such goods shall be exempted from customs duties and taxes, or the paid sums of money shall be returned. The actual exportation of such goods shall be made no later than six months after the day of the return of customs duties and taxes or of the exemption from them.

When returning goods, subject to exportation beyond the borders of the Russian Federation, from the territory of free customs zones and free warehouses to the rest of the customs territory of the Russian Federation or in case of the failure to ensure the actual exportation of goods during the fixed period, the customs duties and taxes, interest on them shall be paid at the rates fixed by the Central Bank of the Russian Federation on the credits granted by this Bank.

Article 85. Liability for Making Customs Payments

Liability for making customs payments shall be born by the person who brought in goods to a

free customs zone or placed them in a free warehouse.

Article 86. Liquidation of a Free Warehouse

With the liquidation of a free warehouse upon the expiration of the validity of a license or at the wish of the owner or with the cancellation or recall by customs agencies of the Russian Federation of a license for setting up a free warehouse from the date of the adoption of such decision the free warehouse shall become a warehouse for temporary storage. In the warehouse for temporary storage goods shall be stored in keeping with this Code. The general term of keeping goods in the warehouse for temporary storage may not exceed six months.

With the cancellation of a license goods kept in a warehouse shall be subjected to a secondary customs clearance from the date of placing them in the warehouse. Customs fees for storage, which were introduced for warehouses for temporary storage, set up by the customs agencies of the Russian Federation, shall be collected from the owner of the warehouse for the entire period of keeping goods in the warehouse.

With the recall of a license, goods kept in a warehouse shall be subjected to a secondary customs clearance after the date of the decision to recall the license. Customs fees for storage, established for warehouse for temporary storage, which were set up by the customs agencies of the Russian Federation, shall be collected from the owner of the warehouse for the period of keeping goods, in the warehouse being liquidated after the adoption of the decision to recall the license.

With the suspension of a license, foreign goods shall be placed in a warehouse together with the payment of customs duties and taxes and the application of economic policy measures. The exemption from customs duties and taxes or the return of customs duties and taxes on Russian goods placed in the warehouse shall not be made.

Section III. Customs Payments

Chapter 19. Basic Provisions

Article 110. Customs Payments

With the transfer across the customs border of the Russian Federation and in other cases specified by this Code the following customs payments shall be paid:

- 1) the customs duty;
- 2) the value-added tax;
- 3) excises;
- 4) fees for the issue of licenses by the customs agencies of the Russian Federation and the resumption of the operation of licenses;
- 5) fees for the issue of the qualification certificate of the customs clearance specialist and the resumption of the operation of this certificate;
- 6) customs fees for customs clearance;
- 7) customs fees for goods storage;
- 8) customs fees for the customs accompaniment of goods;
- 9) the payment for information and consulting;
- 10) the payment for the adoption of a preliminary decision;
- 11) the payment for the participation in customs auctions.

Article 114. Customs Duties for Customs Clearance

*Federal Law No. 211-FZ of December 27, 1995 amended the first part of Article 114 of this Code
The amendments shall come into force on the date of the official publication
see the previous text of the first part*

For customs clearance of goods, including transport vehicles, moved across the customs border of the Russian Federation, and goods for nonprofit purposes moved in the unaccompanied baggage, in international mail and as cargo, and also of transport vehicles the customs shall collect, unless

otherwise stipulated by the legislation of the Russian Federation, customs duties in the currency of the Russian Federation in the amount of 0.1 percent of the customs value of goods and transport vehicles, and for customs clearance of goods, excluding goods for nonprofit purposes, the customs shall collect the additional charge in foreign currency, whose rate is quoted by the Central Bank of the Russian Federation, in the amount of 0.05 per cent of the customs value of goods and transport vehicles.

For customs clearance of goods and transport vehicles outside the places determined for this and the time of work of the customs agencies of the Russian Federation, the customs shall collect double customs fees.

The State Customs Committee of the Russian Federation shall be free to reduce the said amounts of customs duties, to exempt from their payment, and in exceptional cases - to change the currency in which the additional charge shall be paid.

According to [Order](#) of the State Customs Committee of the Russian Federation No. 203 of March 3, 2003, the customs agencies shall not recover customs fees for customs formalization of the commodities in respect of the commodities indicated in [Item 1](#) of the said Order

According to [Order](#) of the State Customs Committee of the Russian Federation No. 661 of June 25, 2002 the customs charges for the customs clearance shall not be collected with respect to the goods referred to in [Item 1](#) of the mentioned Order

[Order](#) of the State Customs Committee of the Russian Federation No. 124 of February 6, 2001 exempted goods originating from the Russian Federation and exported to the Republic of Belarus, and goods originating from the Republic of Belarus and imported to the Russian Federation, from the customs fees for the customs clearance

On the rate of the fee charged for the customs processing of the goods moved in transit by railways via the customs territory of the Russian Federation to the Republic of Azerbaijan and Ukraine and from these states to other states see [Order](#) of the State Customs Committee of the Russian Federation No. 01-99/1128 of October 4, 2000

[Order](#) of the State Customs Committee of the Russian Federation No. 01-99/1127 of October 4, 2000 exempted the goods moved in transit via the territory of the Russian Federation to the Republic of Belarus, the Republic of Kazakhstan, the Kyrgyz Republic and from these states, from the payment of the customs processing fee

[Order](#) of the State Customs Committee of the Russian Federation No. 01-14/105 of January 27, 1997 reduced the rate of fee charged for the goods moved by motor roads in transit via the territory of the Russian Federation from the sea ports of the Maritime Territory to China

Article 116. Customs Fees for Customs Accompaniment of Goods

For customs accompaniment of goods the customs shall collect customs duties in the amount specified by the State Customs Committee of the Russian Federation by agreement with the Ministry of Finance of the Russian Federation.

Customs [fees](#) for the customs accompaniment of goods were given in Regulations, approved by [Order](#) of the State Customs Committee of the Russian Federation No. 897 of October 3, 2000

Chapter 20. The Calculation and Making of Customs Payments

Article 119. The Terms for Making Customs Payments

Customs payments shall be made before the acceptance or simultaneously with the acceptance of a customs declaration.

When goods are moved across the customs border of the Russian Federation for non-profit

purposes, customs payments shall be made together with the acceptance of the customs declaration.

On specific issues of computing customs payment on the goods not intended for production or other commercial activities see [Order](#) of the State Customs Committee of the Russian Federation No. 01-14/1292 of December 18, 1998

If a customs declaration has not been filed within the fixed period, the terms for making customs payments shall be calculated since the day of the expiry of the period of filing the customs declaration.

President of the Russian Federation

Boris Yeltsin