

**DECISION OF THE GOVERNMENT OF THE RUSSIAN FEDERATION
NO. 522 OF AUGUST 25, 2006 ON THE FUNCTIONING OF THE
UNIFORM STATE AUTOMATED INFORMATION SYSTEM FOR
RECORDING THE VOLUME OF THE OUTPUT AND TURNOVER OF
ETHYL ALCOHOL, OF ALCOHOL AND ALCOHOL-CONTAINING
PRODUCTS (with the Amendments and Additions of March 31, 2007)**

In conformity with the Federal Law on Regulating the Output and Turnover of Ethyl Alcohol, of Alcohol and Alcohol -Containing Products, the Government of the Russian Federation hereby resolves:

1. To approve the hereto enclosed Rules for the Functioning of the Uniform State Automated Information System for Recording the Volume of the Output and Turnover of Ethyl Alcohol, of Alcohol and Alcohol-Containing Products.

2. To lay it down that:

- the Federal Tax Service shall maintain a uniform state automated information system for recording the volume of the output and turnover of ethyl alcohol, of alcohol and alcohol-containing products (hereinafter referred to as the uniform information system);

- the softwares of the single information system installed in the technical means of the single information system, which are used by tax and customs bodies for the fixation and the transfer of information about the production and sale of ethyl alcohol, alcoholic and spirit-containing products and the functioning of the single information systems and which are created in accordance with the technical assignments approved by the Federal Tax Service by agreement with the Federal Customs Service and the Federal Security Service of the Russian Federation;

- measures for controlling and recording information on the output and turnover of ethyl alcohol, of alcohol and alcohol-containing products in the uniform information system shall be carried out by the tax and the customs bodies with the use of the above-mentioned technical facilities.

3. The Ministry of Finance of the Russian Federation shall approve, in agreement with the Federal Security Service of the Russian Federation and with the Federal Customs Service, the forms and procedure for filling out applications for the fixation, confirmations on the fixation and notifications on the refusal in the fixation in the uniform information system of information on an organization engaged in the output and (or) turnover, including the import (except the retail sale) of ethyl alcohol and of alcohol and alcohol-containing products, on the products, on the volume of the output and turnover of the products, on the documents, permitting and accompanying the output and turnover of the products, as well as the forms and procedure for filling out the inquiries of organizations for the supply of information contained in the uniform information system and of the reference notes sent over by the tax bodies in answer to these inquiries.

4. The Federal Tax Service and the Federal Customs Service shall conclude an agreement on the information interaction in the uniform information system, incorporating the list and procedure for the information transfer, within one month.

Chairman of the Government
of the Russian Federation

M. Fradkov

Rules for the Functioning of the Uniform State Automated Information System for Recording the Volume of the Output and Turnover of Ethyl Alcohol, of Alcohol and Alcohol-Containing Products (approved by Decision of the Government of the Russian Federation No. 522 of August 25, 2006)

1. The present Rules determine the procedure for the functioning of the uniform state information system for recording the volume of the output and turnover of ethyl alcohol, of alcohol and alcohol-containing products (hereinafter referred to as the uniform information system).

2. The uniform information system contains information, supplied by organizations engaged in the output and (or) turnover, including the import (except the retail sale) of ethyl alcohol, of alcohol and alcohol-containing products (hereinafter referred to, respectively, as organization and products) by an organization put under the jurisdiction of the Ministry of Finance of the Russian Federation, manufacturing federal special and excise stamps, as well as information supplied by the federal executive power bodies and by the executive power bodies of the subjects of the Russian Federation, which is necessary for exerting the state control over the volume of the output and turnover of the products.

3. Organizations shall supply the following information to the uniform information system:

a) the name of the organization, its place of location, the place of location of its set-apart subdivisions, named in the licence for the performance of an activity involved in the output and turnover of the products (hereinafter referred to as the licence), the tax payer identification number and the code of the reason for being put onto the records;

b) the number, date and term of validity of the licence;

c) the number and the date of issue of the licence for the import of the products;

d) the kind of the products named in Article 2 of the Federal Law on the State Regulation of the Output and Turnover of Ethyl Alcohol, of Alcohol and Alcohol-Containing Products;

e) the name of the products;

f) the number and the date of concluding a foreign trade contract, in accordance with which the import of the products is carried out;

- g) the name of the manufacturer of the imported products;
- h) the place of location of the manufacturer of the imported products;
- i) the country of the products' origin;
- j) the number, date and term of validity of the products' certificate of conformity, as well as the body which has issued it;
- k) the number, date and term of validity of the certificate of conformity of the technical means for recording and transfer of information on the volume of the output and turnover of the products into the uniform information system, incorporating the means for the protection of information preventing distortion and forgery of the recorded and transferred information (hereinafter referred to as the technical means), as well as the body which has issued it;
- l) the series number, name and work regime of the automatic appliances for measuring and recording the concentration and volume of anhydrous alcohol in the finished products, and the volume of finished products (hereinafter referred to as the means of measurement);
- m) the kind and the name of the products, recorded by the means of measurement;
- n) the temperature of the products, recorded by the means of measurement;
- o) the concentration (content) of anhydrous (100 per cent) alcohol in the products of every kind and name (in percentages of the products' volume), including that recorded by the means of measurement;
- p) the volume (in decalitres) of the products of every kind and name, manufactured, purchased (including those imported), used for the own needs, supplied (including those exported) and kept in storage, including that recorded by the means of measurement;
- q) the volume (in decalitres) of anhydrous (100 per cent) alcohol in the products of every kind and name, manufactured, purchased (including those imported), used for the own needs, supplied (including those exported) and kept in storage, including that recorded by the means of measurement;
- r) the number (in units) of the products of every kind and name, manufactured, purchased (including those imported), used for the own needs, supplied (including those exported) and kept in storage, poured into consumer containers (packing), including that recorded by the means of measurement;
- s) the ultimate capacity of the consumer container (packing), into which the products of every kind and name, manufactured, purchased (including those imported), used for the own needs, supplied (including those exported) and kept in storage, are poured;
- t) the number (in units) of the alcohol products of every kind and name, manufactured and imported, which are marked by federal special and excize stamps;

u) the number (in units) of the acquired, used and destroyed federal special stamps of every sample;

v) the number (in units) of the excize stamps of every sample, acquired, used and returned to the customs bodies;

w) information contained in the commodity bill of lading and in the reference note enclosed to the commodity bill of lading (for the products manufactured on the territory of the Russian Federation);

x) information contained in the reference note enclosed to the freight customs declaration (for the imported products);

y) information contained in the notification, confirming the purchase (including for the own needs) of ethyl alcohol (including methylated alcohol) and of unpacked alcohol -containing products with the ethyl alcohol content over 60 per cent of the volume of finished products;

z) information contained in the notification, confirming the deliveries of ethyl alcohol (including methylated alcohol) and of unpacked alcohol-containing products with the ethyl alcohol content over 60 per cent of finished products;

zz) the number and dates of the filed applications for recording information on the organization, on the products of every kind and name, on the volume of the output and turnover of the products of every kind and name, on the documents permitting and accompanying the output and turnover of the products, in the uniform information system (hereinafter referred to as an application for the fixation);

zzz) the number and the dates of confirmations on the fixation of recording information on the organization, on the products of every kind and name, on the volume of the output and turnover of the products of every kind and name, on the documents permitting and accompanying the output and turnover of the products, in the uniform information system (hereinafter referred to as the confirmation on the fixation);

zzzz) the number and the dates of notifications on the refusal in the fixation of information on the organization, on the products of every kind and name, on the volume of the output and turnover of the products of every kind and name, on the documents permitting and accompanying the output and turnover of the products, in the uniform information system (hereinafter referred to as the notification on the refusal in the fixation).

4. For the fixation in the uniform information system of information mentioned in Item 3 of the present Rules, the organization shall file an application for the fixation in electronic form in accordance with the form, approved by the Ministry of Finance of the Russian Federation in agreement with the Federal Security Service of the Russian Federation and the Federal Customs Service, using the technical means.

5. The federal executive power bodies and the executive power bodies of the subjects of the Russian Federation shall submit information, necessary for exerting the state control over the volume of the output and turnover of the products, for its fixation in the uniform information system in

conformity with the agreements on the information interaction in the uniform information system, concluded with the Federal Tax Service, incorporating the list and the procedure for the information transfer.

6. For the fixation of information on the manufactured federal special and excize stamps in the uniform information system, the organization put under the jurisdiction of the Ministry of Finance of the Russian Federation, which manufactures these stamps with the use of the software of the uniform information system, envisaged in Item 2 of Decision of the Government of the Russian Federation No. 873 of December 31, 2005 on the Demands Made on the Technical Means for the Fixation and Transfer of Information on the Volume of the Output and Turnover of Alcohol Products (Sobraniye Zakonodatelstva Rossiiskoy Federatsii, No. 5, 2006, Item 541), shall submit to the Federal Tax Service along telecommunication channels information in electronic form, separately on the marks of every sample and on every organization acquiring them.

7. The organization, engaged in the output and (or) turnover (except the import and the retail sale) of the products, shall submit along telecommunication channels an application for the fixation to the board of the Federal Tax Service for the subject of the Russian Federation at the organization's place of location or at the place of location of every set-apart subdivision of the organization, indicated in the licence, or to the interregional inspectorate of the Federal Tax Service for Major Tax Payers, if this organization is put onto the records in the said tax body (hereinafter referred to as the territorial tax body).

8. The organization, carrying out the import of the products to the customs territory of the Russian Federation using the technical means, shall file along the telecommunication channels an application for the fixation to the customs body, defined by the Federal Customs Service (hereinafter referred to as the authorized customs body), at the said organization's place of registration.

9. The territorial tax body or the authorized customs body shall forward, using the technical means of the uniform information system, to the organization not later than within three days as from the date of the latter's filing the application, the confirmation on the fixation or a notification on the refusal in the fixation in electronic form along telecommunication channels in accordance with the form, approved by the Ministry of Finance of the Russian Federation in agreement with the Federal Security Service of the Russian Federation and with the Federal Customs Service.

If unauthentic and (or) distorted information is exposed in the application for the fixation, and also if information, stipulated in the procedure for filling it out, is not contained in the application for the fixation, the organization shall direct a notification on the refusal in the fixation with the substantiation of the reasons behind the refusal.

The confirmation on the fixation or a notification on the refusal in the fixation shall be forwarded to the organization of the products of every kind and name, indicated in the application for the fixation.

10. Organizations have the right to specify the information they have submitted to the uniform information system.

An organization engaged in the output and (or) turnover (except the import and the retail sale) of the products, shall introduce specifications into this information by the decision of the territorial tax body on the possibility to specify this information, adopted on the ground of the organization's application (hereinafter referred to as the application).

An organization, engaged in the import of the products to the territory of the Russian Federation, shall introduce specifications into the above-said information by the decision of the territorial tax body on the possibility to specify this information, agreed with the authorized customs body, which is adopted on the ground of the application.

11. To the application shall be enclosed documents in the form of the originals or of the copies, certified in the established order, confirming the substantiation of the specification by the organization of information contained about it in the uniform information system.

The organization shall forward the application to the territorial tax body through its representative or in a mailed item with an inventory of the enclosure.

If the application is forwarded through the organization's representative, the territorial tax body is obliged to make a mark on its acceptance and on the date of its receipt on the copy of the application.

If the application is mailed, the date of dispatch of the mail item shall be seen as the date of its receipt.

12. The territorial tax body shall consider the application and shall adopt the decision on whether the information, contained in the uniform information system, can be specified, within 30 days as from the date of its receipt.

The decision shall be directed to the organization within three days as from the date of its adoption.

13. A ground for the refusal to an organization in the specification of information about it, contained in the uniform information system, is an exposure by the territorial tax body or by the authorized customs body of unauthentic and (or) distorted information this organization has supplied to the uniform information system, as well as the existence of information about a tax audit or an audit carried out by the law-enforcement bodies with respect to this organization.

14. The organization shall specify information, contained in the uniform information system, in accordance with the procedure established for the fixation of information in the uniform information system.

An introduction of specifications into the information without the relevant decision of the territorial tax body on the possibility to specify information, contained in the uniform information system, is inadmissible.

15. Information, contained in the uniform information system on electronic media, shall be kept and processed at the places, inaccessible for the outsiders, and under the conditions which would prevent its theft, loss, distortion and forgery.

To prevent the loss of information, contained in the uniform information system on electronic media, the tax and the customs bodies shall form reserve copies of the documents and of the document massives of the uniform information system on electronic media, which would be kept at the places precluding the loss thereof.

The electronic media shall ensure the safety of information, contained in the uniform information system, in the course of five years.

16. The compatibility and interaction of the uniform information system with the other federal systems and networks will be ensured, if the following uniform organizational, methodological and software and technical principles are observed, such as:

- unification of the values of indices, fixed in the uniform information system, on the basis of application of the uniform all-Russia classifiers and departmental reference books;

- use by the parties, taking part in the information interaction, of an electronic digital signature;

- application for the purposes of information interaction of the uniform protocols of telecommunication networks, forms of documents and formats of information, transferred in electronic form.

17. The owner of the uniform information system is the Russian Federation.

The rights of the owner with respect to the uniform information system are exercised on behalf of the Russian Federation by the Government of the Russian Federation within the scope of its competence.

18. If it is exposed that information on the alcohol products, put onto a federal special or excise stamp, does not correspond to the information contained in the uniform information system, the information contained in the uniform information system shall be seen as authentic.

19. Information, contained in the uniform information system, shall be supplied to:

- a) the federal executive power bodies, authorized to exert the state control over the products' output, turnover, standard and safety, over the observation of legislation in this area and over the fulfilment of the terms stipulated in the corresponding licences;

- b) the executive power bodies of the subjects of the Russian Federation, authorized to exert the state control over the observation of legislation in the area of the output and turnover of the products, as well as

over the fulfilment of the terms stipulated in licences for the retail sale of alcohol products;

- c) the Ministry of Internal Affairs of the Russian Federation;
- d) the other bodies of state power of the Russian Federation;
- e) the organizations engaged in the output and (or) turnover, including the import of the products (with the exception of the retail sale).

The federal executive power bodies and the executive power bodies of the subjects of the Russian Federation, mentioned in Subitems a) - c) of the present Item, shall be issued information in conformity with the information interaction agreements concluded with the Federal Tax Service, incorporating the list and the procedure for the information transfer.

To the state power bodies of the Russian Federation, pointed out in Subitem d) of the present Item, information shall be issued by the Federal Tax Service at their motivated inquiries and in conformity with their authority.

Organizations shall be issued information they have submitted to the uniform information system, as well as information on the products they have purchased or supplied.

To receive information, an organization shall direct along telecommunication channels to the territorial tax body an inquiry in electronic form, made out in accordance with the form approved by the Ministry of Finance of the Russian Federation in agreement with the Federal Security Service of the Russian Federation and with the Federal Customs Service.

The territorial tax body shall forward to the organization in electronic form along telecommunication channels, using the technical means of the Uniform Information System, a reference note made out in accordance with the form, approved by the Ministry of Finance of the Russian Federation in agreement with the Federal Security Service of the Russian Federation and with the Federal Customs Service, not later than within ten days as from the date of transfer by the organization of the above-said inquiry.