

**DECISION OF THE GOVERNMENT OF THE RUSSIAN FEDERATION NO. 718 OF NOVEMBER 29, 2003 ON THE APPROVAL OF THE REGULATIONS ON THE APPLICATION OF UNIFORM RATES OF CUSTOMS DUTIES AND TAXES WITH RESPECT TO GOODS TRANSFERRED ACROSS THE CUSTOMS BORDER OF THE RUSSIAN FEDERATION BY NATURAL PERSONS FOR PERSONAL USE (with the Amendments and Additions of January 23, September 16, 2006, March 3, 2007)**

On the basis of Articles 282, 287 and 295 of the Tax Code of the Russian Federation the Government of the Russian Federation resolves:

1. To approve the annexed Regulations on the Application of the Uniform Rates of Customs Duties and Taxes with Respect to Goods Transferred across the Customs Border of the Russian Federation by Natural Persons for Personal Use.

2. To invalidate:

Decision of the Government of the Russian Federation No. 783 of July 10, 1999 on the Approval of the Regulations on the Transfer of Goods by Natural Persons across the Customs Border of the Russian Federation (Sobraniye Zakonodatelstva Rossiyskoy Federatsii, 199, No. 29, item 3751);

Item 11 of the Amendments Introduced into Certain Decisions of the Government of the Russian Federation, approved by Decision of the Government of the Russian Federation No. 830 of November 30, 2001 on the Customs Tariff of the Russian Federation and the Commodity Classification to Be Applied in Carrying Out Foreign Economic Activity (Sobraniye Zakonodatelstva Rossiyskoy Federatsii, 2001, No. 50, item 4735);

Decision of the Government of the Russian Federation No. 643 of August 30, 2002 on Amending Decision of the Government of the Russian Federation No. 783 of July 10, 1999 (Sobraniye Zakonodatelstva Rossiyskoy Federatsii, 2002, No. 36, item 3481);

Decision of the Government of the Russian Federation No. 357 of June 21, 2003 on the Levelling of the Customs Payments Made by Juridical and Natural Persons in the Importation of Used Motor Cars into the Customs Territory of the Russian Federation (Sobraniye Zakonodatelstva Rossiyskoy Federatsii, 2003, No. 26, item 2655).

3. This Decision shall enter into force as of January 1, 2004.

Chairman of the Government of the Russian Federation

Mikhail Kasyanov

**Regulations on the Application of Uniform Rates of Customs Duties and Taxes with Respect to Goods Transferred across the Customs Border of the Russian Federation by Natural Persons for Personal Use (with the Amendments and Additions of January 23, September 16, 2006, March 3, 2007)**

1. These Regulations determine the procedure for the application of the uniform rates of customs duties and taxes with respect to goods intended for personal, family, domestic and other needs, not associated with carrying out business activity, of natural persons (hereinafter, personal use) transferred by them across the customs border of the Russian Federation.

2. These Regulations use terms with the meanings defined by the Customs Code of the Russian Federation.

3. The designation of goods shall be determined by the customs body of the Russian Federation on the basis of the statement of a natural person about the goods transferred across the customs border of the Russian Federation, the character of the goods and their quantity, and also of the frequency of the transfer of goods across the customs border of the Russian Federation.

4. Without the payment of any customs duties and taxes, natural persons may import, in accompanied and unaccompanied luggage, goods (except transport vehicles) whose total value does not exceed 65 thousand roubles and whose total weight does not exceed 35 kilograms.

Without the payment of any customs duties and taxes, natural persons may import items of cultural value on condition of their written declaration and also the special registration stipulated by the legislation of the Russian Federation on the exportation and importation of items of cultural value.

5. In the event of importation by natural persons in accompanied and unaccompanied luggage of goods (except transport vehicles) whose total value and/or total weight exceeds the amounts established by Item 4 of these Regulations but is not more than 650 thousand roubles and not more than 200 kilograms, then in the part of such excess there shall be applied the uniform rate of customs duties and taxes in the amount of 30 per cent of the customs value of such goods but not less than four euros per kilogram.

In the event of importation by natural persons permanently residing in the Russian Federation whose time of temporary continuous stay in foreign states is more than six months, of goods (except transport vehicles) whose total value exceeds the amounts established by Item 4 of these Regulations but

is not more than 650 thousand roubles, in the part of such excess there shall be applied the uniform rate of customs duties and taxes in the amount of 30 per cent of the customs value of such goods.

With respect to transport vehicles (except the transport vehicles mentioned in Item 6.1 of these Regulations and also motor cars uniform rates on which are established by Item 11 of these Regulations) there shall be applied the uniform rate of customs duties and taxes in the amount of 30 per cent of the customs value of such transport vehicles.

For the purposes of these Regulations, by motor vehicles there shall be understood motor cars (with spare parts thereof and their usual accessories and equipment) classified in heading 8702 and 8703 of the Commodity Classification of Foreign Economic Activity if they are designed for the transport of not more than 12 persons, including the driver.

**6.** In the transfer of goods (except transport vehicles) by natural persons for personal use there shall be applied the rates of customs duties and taxes established by the general procedure and conditions of the customs regulation and taxation stipulated for the participants of foreign economic activity. Such goods shall be levied with an aggregate customs payment in the event:

a) the total value of imported goods exceeds 650 thousand roubles and/or their total weight exceeds 200 kilograms - in the part of such excess;

b) alcoholic beverages are imported within the limits of five-fold in excess of the restrictions according to the Annex - in the part of such excess;

c) a natural person crosses the customs border of the Russian Federation more than once per month;

d) goods (except goods sent in international postal parcels) are sent to the address of a natural person who is not travelling across the customs border of the Russian Federation.

**6.1.** In the importation by natural persons into the customs territory of the Russian Federation of transport vehicles classified in headings 8704, 8705 and 8709 of the Commodity Classification of Foreign Economic Activity of the Russian Federation there shall be used the rates of the customs duties and taxes in accordance with the general procedure and conditions for the tariff regulation and taxation stipulated for the participants of foreign economic activity.

**7.** Natural persons declared, in the established procedure, refugees or forced migrants, and also migrating from foreign states to the Russian Federation for permanent residence may import, without paying any customs duties and taxes, used goods (except transport vehicles) acquired by them prior to their entry into the territory of the Russian Federation.

**8.** Natural persons may receive goods sent in international postal packages without paying any customs duties and taxes if the value of such goods sent during one week to the address of a recipient does not exceed 10 thousand roubles.

In the event of the receipt by a natural person during one week of goods sent in international postal parcels whose value exceeds 10 thousand roubles, in the part of such excess there shall be applied the uniform rate of the customs duties and taxes in the amount of 30 per cent of the customs value of such goods.

**9.** Natural persons may import into the customs territory of the Russian Federation and receive excisable goods sent in international postal parcels in the limited quantity established in the Annex to these Regulations without the payment of any customs duties and taxes.

In the event of importation by natural persons or sending to the address of natural persons in international postal parcels for personal use of alcoholic beverages within the limits of five-fold in excess of the restrictions established in the Annex to these Regulations, with respect to such alcoholic beverages the obligatory marking with excise marks shall not be required.

**10.** Foreign natural persons may temporarily import, without the payment of any customs duties, goods necessary for personal use on the territory of the Russian Federation during the time of their temporary stay. If the goods are not exported beyond the borders of the customs territory of the Russian Federation upon the expiry of the established time, then with respect to such goods customs duties and taxes shall be collected in accordance with these Regulations.

**11.** In the event of importation by natural persons of motor vehicles into the customs territory of the Russian Federation there shall be applied the uniform rates of the customs duties and taxes:

a) with respect to motor vehicles from the moment of whose manufacture not more than three years have passed, except motor cars whose country of origin is the Russian Federation:

whose value does not exceed 325 thousand roubles - 48 per cent of the customs value but not less than 2.5 euros per cubic centimetre of cylinder capacity;

whose value is more than 325 thousand roubles but does not exceed 650 thousand roubles - 48 per cent of the customs value but not less than 3.5 euros per cubic centimetre of cylinder capacity;

whose value is more than 650 thousand roubles but does not exceed 1,625 thousand roubles - 48 per cent of the customs value but not less than 5.5 euros per cubic centimetre of cylinder capacity;

whose value is more than 1,625 thousand roubles but does not exceed 3,250 thousand roubles - 48 per cent of the customs value but not less than 7.5 euros per cubic centimetre of cylinder capacity;  
whose value is more than 3,250 thousand roubles but does not exceed 6,500 thousand roubles - 48 per cent of the customs value but not less than 15 euros per cubic centimetre of cylinder capacity;  
whose value is more than 6,500 thousand roubles - 48 per cent of the customs value but not less than 20 euros per cubic centimetre of cylinder capacity;

b) with respect to motor vehicles from the moment of whose manufacture more than three but not more than seven years have passed irrespective of the country of origin:

whose cylinder capacity does not exceed 1,000 cubic centimetres - in the amount of 0.85 euro per cubic centimetre of cylinder capacity;

whose cylinder capacity is more than 1,000 cubic centimetres but does not exceed 1,500 cubic centimetres - in the amount of 1 euro per cubic centimetre of cylinder capacity;

whose cylinder capacity is more than 1,500 cubic centimetres but does not exceed 1,800 cubic centimetres - in the amount of 1.5 euros per cubic centimetre of cylinder capacity;

whose cylinder capacity is more than 1,800 cubic centimetres but does not exceed 2,300 cubic centimetres - in the amount of 1.75 euros per cubic centimetre of cylinder capacity;

whose cylinder capacity is more than 2,300 cubic centimetres but does not exceed 3,000 cubic centimetres - in the amount of 2 euros per cubic centimetre of cylinder capacity;

whose cylinder capacity is more than 3,000 cubic centimetres - in the amount of 2.25 euros per cubic centimetre of cylinder capacity;

c) with respect to motor vehicles from the moment of whose manufacture more than seven years have past irrespective of the country of origin:

whose cylinder capacity does not exceed 2,500 cubic centimetres - in the amount of 2 euros per cubic centimetre of cylinder capacity;

whose cylinder capacity is more than 2,500 cubic centimetres - in the amount of 3 euros per cubic centimetre of cylinder capacity.

For the purpose of determining the uniform rates of customs duties and taxes with respect to motor vehicles from the moment of whose manufacture not more than three years have passed, by value shall be understood the price at which such or a similar motor vehicle is being sold or is offered for sale in the ordinary course of the retail trade in conditions of full competition. Said price shall be determined on the basis of the data obtained from the manufacturers of the motor vehicles, and in the absence of such data, on the basis of the data indicated in catalogues, information of foreign organisations carrying out the sale of motor vehicles and other independent sources of price information that are at the disposal of the customs body of the Russian Federation with respect to similar motor vehicles, taking into account their completeness and the year of manufacture. In this case the conversion of the value of motor vehicles, from the moment of whose manufacture not more than three years have passed, indicated in foreign currency, shall be effected at the rate of exchange of the foreign currency to the currency of the Russian Federation established by the Central Bank of the Russian Federation as on the day of the acceptance of the customs declaration by the customs body of the Russian Federation. If the value of motor vehicles determined on the basis of the data obtained from the manufacturers of the motor vehicles or indicated in catalogues or other independent sources of price information is less than the customs value stated by a natural person to the customs body of the Russian Federation, then, for the purposes of determining the uniform rates of customs duties and taxes, the customs body shall use the customs value stated by such person.

In the absence of documentary confirmation of the date of the manufacture of a motor vehicle the year of its manufacture shall be determined by the manufacturing code indicated in the identification number of the motor vehicle, and in this case the year of manufacture shall be calculated from July 1 of the year of manufacture of the motor vehicle.

With respect to motor vehicles from the moment of whose manufacture not more than three years have passed and whose country of origin is the Russian Federation there shall be applied the uniform rate of customs duties and taxes in the amount of 1 euro per cubic centimetre of cylinder capacity.

**12.** Motor vehicles may be imported into the customs territory of the Russian Federation without the payment of any customs duties and taxes, unless otherwise stipulated by international treaties of the Russian Federation, by natural persons:

a) residing permanently in the Russian Federation - in the event of importation by them of motor cars originating from the territory of the former USSR or released for free circulation on its territory which were in the ownership of such persons or members of their families as on December 31, 1991;

b) declared, in the established procedure, refugees or forced migrants, and also migrating from foreign states to the Russian Federation for permanent residence - in the event of importation by them of motor vehicles whose country of origin is the Russian Federation or another CIS member state and which had been acquired by such persons prior to their entry into the Russian Federation.

**13.** Foreign natural persons may temporarily import into the customs territory of the Russian Federation, without the payment of any customs duties and taxes, transport facilities registered in a foreign state for the period of their temporary stay but not more than for one year.

If, upon the expiry of the established period, the transport vehicles are not exported beyond the borders of the customs territory of the Russian Federation, then with respect to such temporarily imported transport vehicles customs duties and taxes shall be collected in accordance with these Regulations. With respect to said transport vehicles it shall be permissible, within one year, to prolong the period of the temporary importation without the payment of any customs duties and taxes.

**14.** Russian natural persons may temporarily import into the customs territory of the Russian Federation transport vehicles on condition that such transport vehicles are registered on the territory of a foreign state and the total period of the temporary importation does not exceed six months within one calendar year with respect to each temporarily imported transport vehicle. The temporary importation of transport vehicles by such natural persons shall be permissible on condition of securing the payment of the customs duties and taxes in accordance with the Customs Code of the Russian Federation.

If any transport vehicles are not exported beyond the borders of the customs territory of the Russian Federation upon expiry of the established period, then with respect to such temporarily imported transport vehicles customs duties and taxes shall be collected in accordance with these Regulations.

**15.** In the event of the importation by natural persons from the territory of the Kaliningrad Region to the rest of the customs territory of the Russian Federation of motor vehicles in whose respect there were granted privileges in the payment of the customs duties and taxes in accordance with the customs regime of a free customs zone, the customs duties and taxes shall be collected in accordance with these Regulations irrespective of the purposes, circumstances and period of the importation of such motor vehicles.

Natural persons residing permanently in the Kaliningrad Region may temporarily, for a period of not more than two months, import without the payment of any customs duties and taxes into the rest of the customs territory of the Russian Federation motor vehicles earlier imported into the territory of the Kaliningrad Region in accordance with the customs regime of a free customs zone and registered on the territory of the Kaliningrad Region on condition of securing the payment of the customs duties and taxes. If any motor vehicles are not re-imported into the territory of the Kaliningrad Region upon the expiry of the established period, then with respect to such motor vehicles customs duties and taxes shall be collected in accordance with these Regulations.

**16.** In the event of the importation by natural persons from the territory of the Baikonur complex into the customs territory of the Russian Federation of motor vehicles registered at the bodies of the State Automobile Inspectorate of the Ministry of Internal Affairs of the Russian Federation situated on the territory of the Baikonur complex, customs duties and taxes shall be collected in accordance with these Regulations irrespective of the purposes, circumstances and period of the importation of such motor vehicles.

Natural persons residing permanently on the territory of the Baikonur complex or staying on the territory of the Baikonur complex in connection with a business trip, work under a fixed-term labour agreement (contract), training, performance of the obligations of a government official of the Russian Federation and like circumstances may temporarily import into the customs territory of the Russian Federation motor vehicles registered on the territory of the Baikonur complex at the bodies of the State Automobile Inspectorate of the Ministry of Internal Affairs of the Russian Federation situated on the territory of the Baikonur complex.

**17.** In case of importation by natural persons - participants of the State Program for the Rendering of Assistance to Voluntary Migration to the Russian Federation of Compatriots Living Abroad approved by Decree of the President of the Russian Federation No. 637 of June 22, 2006 (hereinafter, the State Program) and by members of their families jointly migrating for permanent residence in the Russian Federation, of goods (including motor vehicles) acquired by them before entry to the territory of the Russian Federation, in the entry to the territory of the Russian Federation with the purpose, stated to the customs bodies, of migrating for permanent residence to the Russian Federation, the customs duties, taxes and fees shall not be collected during the period of effect of the State Program.

Such customs privileges shall be granted one time upon presentation of a certificate of a participant of the State Program.

Exemption from payment of the customs duties, taxes and fees with respect to motor vehicles shall be granted to participants of the State Program migrating for permanent residence to the Russian Federation having a certificate of a participant of the State Programme, for one motor vehicle per family of a migrant irrespective of the country of origin of the vehicle on condition that such a vehicle is in the ownership of the participant of the State Program or a member of his family and was registered for the said person in the state of departure at least one year prior to his entry to the territory of the Russian Federation.

**List of Goods Which May Be Imported into the Russian Federation in Limited Quantity by Natural Persons Not Younger Than 17 without the Payment of Any Customs Duties and Taxes**

Name of commodity	Commodity code by the CC FEA of Russia	Quantity (present)
1. Alcoholic beverages	2203 00; 2204; 2205; 2206 00; 2208 (except 2208 90 910 0, 2208 90 990 0)	2 litres
2. Tobacco articles: cigars, cheroots, cigarillos and cigarettes containing tobacco; smoking tobacco, whether or not containing tobacco substitutes in any proportion	2402 2403	50 cigars, 100 cigarillos, 200 cigarettes, 0.25 kg of tobacco*

\*In the event of importation of tobacco articles of only one type it shall be permissible to import 100 cigars, 200 cigarillos, 400 cigarettes and 0.5 kg of tobacco.