

**DECISION OF THE GOVERNMENT OF THE RUSSIAN FEDERATION NO. 863 OF DECEMBER 28,  
2004 ON THE RATES OF THE CUSTOMS FEES FOR THE CUSTOMS CLEARANCE OF GOODS  
(with the Amendments and Additions of December 25, 2006)**

In accordance with Item 1 of Article 357.10 of the Customs Code of the Russian Federation the Government of the Russian Federation resolves:

1. To establish that the customs fees for the customs clearance of goods, including transport vehicles transferred across the customs border of the Russian Federation as goods shall be paid at the following rates:

500 roubles - for the customs clearance of goods whose customs value does not exceed 200 thousand roubles inclusive;

1 thousand roubles - for the customs clearance of goods whose customs value is 200 thousand roubles and 1 copeck or more but does not exceed 450 thousand roubles inclusive;

2 thousand roubles - for the customs clearance of goods whose customs value is 450 thousand roubles and 1 copeck or more but does not exceed 1,200 thousand roubles inclusive;

5.5 thousand roubles - for the customs clearance of goods whose customs value is 1,200 thousand roubles and 1 copeck or more but does not exceed 2,500 thousand roubles inclusive;

7.5 thousand roubles - for the customs clearance of goods whose customs value is 2,500 thousand roubles and 1 copeck or more but does not exceed 5,000 thousand roubles inclusive;

20 thousand roubles - for the customs clearance of goods whose customs value is 5,000 thousand roubles and 1 copeck or more but does not exceed 10,000 thousand roubles inclusive;

50 thousand roubles - for the customs clearance of goods whose customs value is 10,000 thousand roubles and 1 copeck or more but does not exceed 30,000 thousand roubles inclusive;

100 thousand roubles - for the customs clearance of goods whose customs value is 30,000 thousand and 1 copeck or more.

For the purpose of applying the present item upon the statement of the customs regime of export of goods, for which customs duties and taxes are not established, being counted on the basis of their customs value use shall be made of the price, actually paid or liable to payment for these goods and indicated in the invoice executed in connection with a transaction of purchase and sale, converted into roubles in the order established by the Customs Legislation of the Russian Federation. At the time of stating the customs regime for the said goods in connection with other transactions use shall be made of the value of these goods, cited in commercial and other documents relating to these goods, converted into roubles in the order prescribed by the Customs Legislation of the Russian Federation.

2. In the customs clearance of goods transferred by railway transport across the customs territory of the Russian Federation in accordance with the customs regime of international customs transit, the customs fees for the customs clearance shall be paid in the amount of 500 roubles with respect to each lot of goods carried by one and the same consignment note in one and the same transport vehicle.

3. In the customs clearance of securities imported into and exported from the customs territory of the Russian Federation nominated in foreign currency, the customs fees for the customs clearance shall be paid in the amount of 500 roubles with respect to a block of securities cleared by one and the same customs declaration.

4. In the customs clearance of goods transferred across the customs border of the Russian Federation by natural persons for personal, family, household and other needs not associated with the carrying out of business activity (including goods sent to the address of a natural person not crossing the customs border of the Russian Federation), except for motor cars classified in headings 8702 and 8703 of the Commodity Classification of Foreign Economic Activity of the Russian Federation, the customs fees for the customs clearance shall be paid in the amount of 250 roubles.

5. In the customs clearance of motor cars classified in headings 8702 and 8703 of the Commodity Classification of Foreign Economic Activity of the Russian Federation transferred across the customs border of the Russian Federation by natural persons for personal, family, household and other needs not associated with the carrying out of business activity, the customs fees for the customs clearance shall be paid in accordance with Item 1 of this Decision.

6. In the customs clearance of aircraft, sea-going vessels and river ships of mixed (river-sea) navigation transferred across the customs border of the Russian Federation as goods in accordance with the customs regimes of temporary importation, temporary exportation and processing (if the processing operation is the repair of such vessels), and also in the completion of the effect of the customs regimes of temporary importation by way of the re-export of temporarily imported vessels, temporary exportation by way of the reimport of temporarily exported vessels, processing on the customs territory by way of the export of processing products (vessels) from the customs territory of the Russian Federation after the repair, and also processing outside the customs territory by way of release for free circulation of the processing products (vessels) on the customs territory of the Russian Federation after the repair, the customs fees for the customs clearance shall be paid in the amount of ten thousand roubles per vessel.

7. In case of a repeated submission of a declaration for the same goods in the statement of one and the same customs regime (except for the submission of a full customs declaration in periodic temporary declaring) the customs fees for the customs clearance shall be paid in the amount of 500 roubles.

8. This Decision shall enter into force as of January 1, 2005.

Chairman of the Government of the Russian Federation

Mikhail Fradkov