

On Procedures for Using the Numbered Transit Bands, Amounts of Payment and Procedures for Making Payments for Marking Goods in Transit through the Territory of Ukraine which are Subject to Excise Duty

Resolution
of November 29, 1995, No. 952

According to the Decree of the President of Ukraine of July 14, 1995, No. 614 "On Measures to Ensuring Control on the Transit of Goods through the Territory of Ukraine", the Cabinet of Ministers enacts:

1. Confirm the Regulation on the Procedure for Using Numbered Transit Bands for Marking Goods in Transit through the Territory of Ukraine, which are Subject to Excise Duty (in addendum).
2. Establish that for marking goods with the numbered transit band, which are in transit through the territory of Ukraine and which are subject to excise duty according to the legislation of Ukraine, the customs bodies of Ukraine shall levy charges on all transport vehicles in the currency of Ukraine or in a foreign currency from the first group according to the Currency Classification of the National Bank of Ukraine, in an amount equivalent to \$US 30.

The above-mentioned revenues shall be transferred to the account of the State Customs Committee and used exclusively for equipping customs border crossing points.

The Cabinet of Ministers of Ukraine
Resolution
of November 29, 1995 '952, Kyiv

**On Procedures for Applying a Number Transit Band, the Amount
of Payment and Procedures for making Payments for Marking Goods,
Subject to Excise, in Transit through the territory of Ukraine.**

According to the Decree of the President of Ukraine of July 14, 1995 '614 " On Measures to Ensure Monitoring of Transit of Goods through the territory of Ukraine " the Cabinet of Ministers of Ukraine orders:

1. To approve Provisions on Procedures for Applying a Number Transit Band for Marking Goods, Subject to Excise, in Transit through the territory of Ukraine (added).
2. To establish that for marking with a numbered transit band goods,transited through the territory of Ukraine and for which legislation of Ukraine has established excise duty, the customs authorities of Ukraine shall recieve payment from each transport vehicle in the currency of Ukraine or in a foreign currency from the first group of currencies, according to the classification of the National Bank of Ukraine, in an amount equivalent to \$30 USD .

The money receipts indicated shall be transfered to the accounts of the State Customs Committee and shall be used exclusively for maintenance crossing points through the customs border.

Prime Minister of Ukraine
E. Marchuk

Regulation
on the Procedure for Using the Numbered Transit Band
for Marking Goods in Transit via the Territory of Ukraine
which are Subject to Excise Duty

This Regulation determines the procedure for the usage, storage, issuance and registration of the numbered transit band, examination of its intactness and liability for its loss or damage.

General Provisions

1. The numbered transit band shall be affixed to the means of transportation (automobile, trailer, van, container, etc) which is in transit through the territory of Ukraine, containing goods which are subject to excise duty if the cost of these goods in foreign currency exceeds \$US 100.

The numbered transit band shall also be affixed to transport vehicles if they are transporting cargo which contains, apart from goods which are subject to excise duty, goods and other articles which are not subject to excise duty according to legislation.

2. The numbered transit band shall be affixed to the transport vehicle by customs at the customs border crossing point at the time when the goods subject to excise duty are crossing the customs border of Ukraine.

3. The numbered transit band shall be a document which is subject to stringent reporting.

Use of the Numbered Transit Band

4. Both parts (left and right) of the numbered transit band shall be simultaneously affixed by the customs inspector who fulfills customs clearance of the goods in transit which are subject to excise duty, onto the means of transport in all the places suitable for the application of the customs guarantee (doors, hatches, protective lids, etc).

If the construction of the transport vehicle, in which the goods in transit subject to excise duty are being transported, does not provide a place for the affixing of the customs guarantee, the numbered transit band shall be affixed in any noticeable place on the transport vehicle.

Usage of only one part of the numbered transit band is not permitted.

5. The numbered transit band shall be affixed to all means of transportation immediately after completing transportation documents for the goods in transit which are subject to excise duty and after authentication by the individual numbered stamp of the cargo customs declaration (hereinafter - CCD) of the "Transit" type.

A detachable receipt of the numbered transit band shall be affixed directly onto the transportation documents (road, air, railway waybill or ocean (river) bill of lading) at any free place on the facing side of the document so as not to cover information of major importance contained in the document.

6. Immediately after affixing the band, the customs inspector shall record in column "A" of the CCD of the CD-2 (CD-3) form where he shall write down the quantity of numbered transit bands used, their series number and numbers.

This record shall be certified by the personal numbered stamp of the inspector.

7. Copies of the CCD of the CD-4 (CD-3) form, after they have been registered in a separate register in the special column for recording the numbers and the series of the used numbered transit bands, shall be divided in such a way:

first and second copies shall be provided to the carrier for their delivery together with the cargo to the customs post where customs clearance procedure for the transit shall be completed and where they shall be withdrawn. The first copy shall remain at the customs post which completed the customs clearance procedure and the second copy, within the period of a month, shall be returned by the customs post to the customs post which drew up the CCD and applied the customs guarantee in the form of numbered transit band;

the third and fourth copies of the CCD shall remain at the customs post which initiated customs clearance procedures for the transit of goods subject to excise duty using numbered transit band. The third copy shall be provided to the accounts department as evidence of the band's usage and shall be kept together with the document certifying payment for it. The fourth copy shall be delivered to the custom statistics department for purposes of recording the number and series of the numbered transit band in the electronic copy of the CCD for the further E-mail transmission of the data processed during the day (or the shift) to the customs post which will complete the transit procedures for those goods.

8. The numbered transit band shall be removed by the customs inspector who is completing customs clearance procedures for the transit of the goods subject to excise duty after he has ascertained that the band was not damaged and its appearance, colour, number and series coincide with the confirmed samples; that the receipt of the same band is affixed to the transportation documents, and that the number and the series coincide with the record in column "A" of the attached CCD.

9. The transport vehicle is not permitted to travel beyond the customs territory of Ukraine with the numbered transit band affixed.

10. In cases where goods or other articles are transported by the same transport vehicle for consignees located on the territory of Ukraine together with goods subject to excise duty which are in transit through the territory of Ukraine, the customs post responsible for customs clearance of these commodities and articles may to remove the numbered transit band according to the requirements of paragraph 8 of this Regulation.

After customs clearance of the goods and other articles for the consignees located on the territory of Ukraine, the customs inspector shall affix the new numbered transit band on the transport vehicle but only after charging fees for applying a new numbered transit band, examining the correspondence of the names and quantities of the goods subject to excise duty to the record made in the transportation documents for the cargo and attached the CCD.

The receipt of the band shall remain with the transportation documents but it shall be cancelled by crossing it out and writing "cancelled" and shall be certified by the personal numbered stamp of the inspector. The receipt of the new band shall be affixed to the same transportation document where the previous receipt was affixed in any free place so as not to cover information of major importance contained in the document.

The customs inspector who has affixed the new numbered transit band shall make the following marks in the column "A" of the CCD:

carefully cross out, with one mark only, the number and series of the band, which was removed, so as to ensure that the number remain legible;

record anew the series and number of the new numbered transit band which has been affixed, and certify it with the personal numbered stamp.

11. The remains of the used left and right parts of the numbered transit bands shall be destroyed monthly according to the procedure established for strict reporting documents.

Examination of the Numbered Transit Band for Intactness

12. The customs bodies and the appropriate bodies of the Ministry of Internal Affairs and the Security Services of Ukraine may examine the intactness and the correspondence of the colours, numbers and series of the numbered transit bands with the record in the transportation documents and the CCD.

Where breaches or discrepancies are discovered, the bodies of the Ministry of Internal Affairs and the Security Service of Ukraine shall immediately inform the nearest customs body of Ukraine.

13. Having received information about damage to the numbered transit band, these customs authorities shall re-examine the transport vehicle, using customs areas, customs licensing stations or other premises suitable for this, to determine the correspondence of the names and quantities of the goods subject to excise duty which were transported by these transport vehicles, to the record made in the transportation documents and attached to the CCD.

Storage, Issuance and Registration of the Numbered Transit Bands

14. Before its application, the numbered transit band shall be stored by customs in conditions which ensure its safety and protection from physical damage in the same conditions as other strict reporting documents.

15. The head of the customs body shall be responsible for the registration, storage and issuance of the numbered transit band.

16. The numbered transit band shall be issued upon obtaining the signature of the receiver in a special register by the head of the customs operations department or the shift supervisor in the quantity determined by senior officials of the customs authority and shall be used when necessary.

The details of the document certifying payment for using the numbered transit band shall be specified in this register. The customs authority shall keep copies of the CCD for the goods in transit subject to excise duty which were registered using the numbered transit band, as evidence of the band's having being used.

Responsibility for the Loss or Damage to the Numbered Transit Band

17. Responsibility for loss or damage to the numbered transit band as a customs guarantee shall be determined by the Customs Code of Ukraine.

**Procedures
for Making Payments for Marking Goods Subject to Excise Duty
which are in Transit through the Territory of Ukraine,
with a Numbered Transit Band**

1. Payment for marking goods subject to excise duty which are in transit through the territory of Ukraine, with numbered transit bands, shall take place during the customs clearance of commodities by the person filling in the declaration.

2. Customs clearance of goods subject to excise duty and admission through the customs territory of Ukraine shall take place after the appropriate payment has been made.

3. Payment for marking goods subject to excise duty with the numbered transit band shall be made:

before or during the customs clearance of the goods;
in the currency of Ukraine or in a foreign currency from the first group of currencies according to the Currency Classification of the National Bank.

The official rate of the National Bank for the day of registering the cargo customs declaration (hereinafter - CCD) of the "Transit" type shall be used to convert currency.

4. Fees charged for marking goods subject to excise duty with a numbered transit band, shall be recorded in column 47 of the CCD. Calculation of fees and making a record in column 47 of the CCD may be done by both the person filling in the declaration and the customs inspector during customs clearance of the declared goods.

5. The procedure for completing the CCD when charging fees for marking goods subject to excise duty with a numbered transit band, shall be determined by the State Customs Committee.

6. Payment for marking goods subject to excise duty with a numbered transit band shall be transferred by the customs authority to the account of the State Customs Committee before the tenth day of the month immediately following the month under review.