THE CABINET OF MINISTERS OF UKRAINE

RESOLUTION

No.377

of 26 March 2003

Kiev

On Approving the Procedure for the Extension of the Time Period Granted for the Submission to a Customs Authority and for the Prolongation of the Term Granted for the Declaring to a Customs Authority, of Goods and Vehicles Transferred across the Ukrainian Customs Border

In Accordance with Articles 44 and 85 of the Customs Code of Ukraine, the Cabinet of Ministers of Ukraine hereby RESOLVES:

1. To approve the Procedure for the Extension of the Time Period Granted for the Submission to a Customs Authority and for the Prolongation of the Term Granted for the Declaring to a Customs Authority, of Goods and Vehicles Transferred across the Ukrainian Customs Border (annexed).

2. This Resolution shall come into force on January 1, 2004.

The Prime Minister of Ukraine

V. YANUKOVYCH

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APPROVED
By Resolution of the Cabinet of
THE PROCEDURE
for the Extension of the Time Period Granted for
the Submission to a Customs Authority and for
the Prolongation of the Term Granted for the Declaring
to a Customs Authority, of Goods and Vehicles Transferred
across the Ukrainian Customs Border

1. Terms granted for the submission or declaring to a customs authority of goods and vehicles
transferred across the Ukrainian customs border (hereinafter “goods and vehicles”), as set forth
in Articles 44 and 85 of the Customs Code of Ukraine, may be extended or prolonged in the
event of:

1) an illness of the owner of goods and vehicles or a person authorized by the owner, that
occurred after the arrival at the point of transfer across the Ukrainian customs border and other
venues designated by customs authorities for the performance of customs examination,
conditional on confirmation of such illness by a document issued by a medical establishment;

2) the examination procedure performed by other specially authorized executive bodies (apart
from customs bodies) at the time of crossing by goods of the Ukrainian customs border,
requiring additional time, as confirmed by a certificate issued by the body concerned;

3) occurrence of such circumstances and events as may impede the motion of a vehicle, in
particular:

a natural disaster (fire, flooding etc.); the introduction of martial law or state of emergency in
Ukraine or in any region thereof in the customs examination area; or any other circumstances
extraordinary and unavoidable under the prevailing conditions (Force Majeure);

any criminal actions in respect of the carrier, vehicle, or good transported by the vehicle
concerned;

any traffic accident that caused complete or partial failure of the vehicle, or complete or partial
loss of the good;

the impossibility of further progress of the vehicle as a result of displacement, damage or
unpacking of the good making it impossible to submit or declare such goods and vehicles to a
customs body.

Depending on the type of circumstances and events that occurred, the documents corroborating
the actual occurrence and the period of prevalence thereof, shall be issued by central and local
executive authorities, local government bodies, and other bodies and organizations according to
their competence as established by law.
2. To attain the extension of the time period granted for the submission, or the prolongation of the term granted for the declaring to a customs authority, of goods and vehicles, the owner of the goods and vehicles or a person authorized by the owner, shall submit a written application to the customs authority. Annexed to the application shall be the appropriate documents corroborating the actual occurrence of circumstances and events listed in p. 1 of this Procedure.

3. The customs authority, on grounds of the application and documents annexed thereto, shall make a decision regarding the eventual extension of the time period granted for the submission, or the prolongation of the term granted for the declaring, of goods and vehicles by a period necessary for the elimination of causes that prevented the submission or declaration of goods and vehicles concerned in due time and fashion.