

Law of the Republic of Belarus
No. 2151-XII of February 3, 1993
[Amended as of November 13, 2008]

On Customs Tariff

Section 1. General Provisions

Article 1. Purposes of the Present Law and the Scope

The present Law establishes the procedure of formation and application of the Customs Tariff of the Republic of Belarus the instrument of the trade policy and the state regulation of the internal goods market of the Republic of Belarus at its interrelations with the world market, as well as the rules of charging the goods with customs duties at their travel via the customs border of the Republic of Belarus.

The main purposes of the Customs Tariff are:

- rationalization of the goods structure of import of goods to the Republic of Belarus;
- maintenance of the rational correlation of export and import of goods, currency incomes and expenses on the territory of the Republic of Belarus;
- provision of conditions for progressive changes in the structure of goods production and consumption in the Republic of Belarus;
- protection of the economy of the Republic of Belarus from the unfavourable impact of the foreign competition;
- provision of conditions for the efficient integration of the Republic of Belarus into the world economy.

Article 2. The Customs Tariff of the Republic of Belarus

The customs tariff of the Republic of Belarus is a summary of the tariff duties rates (the customs tariff) applied to the goods moved through the customs border of the Republic of Belarus, made systematic in accordance with the Commodity Nomenclature of the foreign economic activity of CIS (hereinafter referred to as the Commodity Nomenclature).

Article 2¹. Object of Customs Duties

As object of customs duties are considered the goods:

- imported to the customs territory of the Republic of Belarus;

exported from the customs territory of the Republic of Belarus.

Article 2². Taxation Base

When importing the goods to the customs territory of the Republic of Belarus or when exporting them from the customs territory of the Republic of Belarus, the taxation base is determined according to the goods in relation to which are established:

ad valorem rates of customs duties -- as customs value of goods being moved through the customs border of the Republic of Belarus;

specific rates of customs duties -- as quantity (volume, weight) of goods and other indicators in kind.

Article 3. Customs Duty Rates and the Procedure of their Setting

The customs duty rates are single and shall not be changed depending on the legal and natural persons moving the goods through the customs border of the Republic of Belarus, types of transactions and other factors, except for the cases provided by the present Law.

The customs duty rates are determined by the President of the Republic of Belarus and/or in the laws, unless otherwise established by the President of the Republic of Belarus.

As for the goods originating in the countries, with which the Republic of Belarus has not mutual contractual obligations on providing the regime which is not less favorable than the regime provided to other states (group of states), the customs import duty rates determined on the basis of the present Law are to be doubled, except for the cases of provision of tariff privileges (tariff preferences) by the Republic of Belarus on the basis of the respective provisions of the present Law. As for the goods the country of origin of which is not determined, the customs import duty rates determined on the basis of the present Law are applied, except for the cases when customs bodies of the Republic of Belarus discover sign that the country of origin of the goods is a foreign state (group of foreign states) with which the Republic of Belarus has no mutual contractual obligations on providing the regime of the most favorable nation.

Article 4. Types of the Customs Duty Rates

There are following types of the customs duty rates applied in the Republic of Belarus:

ad valorem rates to be fixed in percentage to the customs value of the charged goods;

specific rates charged in the determined amount per measurement unit of the charged goods;

combined ones for both above said types of the customs rates.

Article 4¹. Procedure for Calculation of Customs Duties

The amount of customs duties is determined as multiplication of the taxation base by the respective rate.

The amount of customs duties for the goods in respect to which ad valorem rates of established is determined according to the formula:

$C=H*P$, where

C -- amount of the customs duty;

H - taxation base (customs value);

P - ad valorem rate of the customs duty.

The amount of the customs duties for the goods in respect to which specific rates are established is determined according to the formula:

$C=K*P$, where

C-- amount of the customs duty;

K - taxation base (quantity (volume, weight) of the goods and other indicators in kind);

P - specific rate of the customs duty.

When applying a combined rate of the customs duty 'rate as percentage of the customs value, but not less than the rate in EURO for a unit of measurement of the goods', the amount of the customs duty is equal to the highest of the amounts calculated according to the ad valorem or the specific rates of the customs duty. When applying the combined rate of the customs duty 'rate as percentage of the customs value plus the rate in EURO for a unit of measurement of the goods', the amount of the customs duty is equal to the amount calculated according to the ad valorem and the specific rates of the customs duty.

Article 5. Terms and their Definitions

The following terms and their definitions are used for the purposes of the present Law:

a custom duty - the mandatory payment to the republic's budget collected by customs bodies of the Republic of Belarus in relation with movement of goods through the customs border of the Republic of Belarus;

the customs value of the goods is the value of the goods determined in accordance with the present Law and acts of the President of the Republic of Belarus and used for:

a) imposition of a duty on the goods;

b) the foreign economic and customs statistics;

c) application of other measures of the state regulation of the foreign economic activity related to the value of goods, including exercise of the currency control in accordance with the legislation of the Republic of Belarus;

a country of export - the first of the states from in which the goods have been accepted for importation to the Republic of Belarus;

assessed goods - the goods the customs value of which is determined in accordance with the present Law and acts of the President of the Republic of Belarus;

information - the data used for determination of the customs value of the goods available in the Republic of Belarus and based on objective information subject to quantitative determination.

The terms 'customs border of the Republic of Belarus' and 'customs territory of the Republic of Belarus' are used in the present Law in the meaning determined in Article 3 of the Customs Code of the Republic of Belarus, and the terms 'declarant', 'persons' and 'goods' are used in the meaning determined in Article 8 of the Customs Code of the Republic of Belarus.

Section 2. Seasonal and Special Duties

Article 6. Seasonal Duties

For the operative regulation of import and export of goods seasonal duties may be set up by the President of the Republic of Belarus and/or in laws, unless otherwise established by the President of the Republic of Belarus. Being so, the custom duties rates, provided by the Customs Tariff are not applied. The duration of seasonal duties shall not exceed six months per year.

Article 7. Special Types of Customs Duties

With the aim of protection of economic interests of the Republic of Belarus special types of the customs duties may be temporarily applied to the imported goods:

special duties;

anti-dumping duties;

compensation duties.

Article 8. Special Duties

The special duties are applied as:

the protecting measure if the goods are imported to the customs territory of the Republic of Belarus in the amounts and on the terms detrimental or threatening to be detrimental for domestic manufacturers of similar or directly competitive goods;

the responsive measure to discriminative or other actions infringing upon the interests of the Republic of Belarus on behalf of other states or their unions.

Article 9. Antidumping Duties

The anti-dumping duties are to be applied in cases of importation to the customs territory of the Republic of Belarus of goods with the lower price than their normal cost in the country of exportation as on the moment of importation, if such importation is detrimental or threatening to be detrimental for domestic manufacturers of similar goods in the Republic of Belarus.

Article 10. Compensatory Duties

Compensatory duties are to be used in cases of importation to the customs territory of the Republic of Belarus of goods, at production or exportation of which subsidies were directly or indirectly used, if such importation is materially detrimental or threatening to be detrimental for domestic manufacturers of similar goods or is putting obstacles to organization or expansion of production of similar goods in the Republic of Belarus.

Article 11. Procedure of Application of Special Types of Customs Duties

Application of special types of customs duties (special, anti-dumping and compensatory) is preceded by an investigation performed in accordance with the legislation of the Republic of Belarus on the initiative of the state managing bodies of the Republic of Belarus.

The decisions in the process of investigation shall be based on the quantitatively determinable data.

The rates of the corresponding duties are to be set up by the President of the Republic of Belarus, unless otherwise established by the President of the Republic of Belarus, as the result of the conducted investigation for each individual case, and their amount shall be comparable with the value of the dumping undercharge, subsidies and caused losses revealed during the investigation.

Section 3. Customs Value of Goods

Article 12. The System to Determine the Customs Value of the Goods

The system to determine the customs value of the goods is based on general principles of the customs assessment applied in international practice and covers the goods imported to the customs territory of the Republic of Belarus.

In accordance with this Law the Council of Ministers of the Republic of Belarus establishes the order of application of the system of determination of the customs value of goods imported into the territory of the Republic of Belarus, and the State Customs Committee establishes the order and conditions of declaring the customs value of the imported goods, as well as the declaration forms.

The President of the Republic of Belarus establishes the procedure to determine the customs value of the goods exported from the customs territory of the Republic of Belarus.

Article 13. The Methods to Determine the Customs Value of the Goods

Determination of the customs value of the goods imported to the customs territory of the Republic of Belarus is carried out by applying the following methods:

under the contract price of imported goods;

under the contract price with identical goods;

under the contract price with similar goods;

based on reducing the cost;

based on adding the cost;

reserve method.

A basic method is the method under the contract price of imported goods.

If it is impossible to apply the basic method, one by one the methods provided by part one of the present article are applied. At the same time every following method is applied if the customs value of the goods cannot be determined by the previous method.

Under the declarant request the methods based of reducing the cost and based on adding the cost are applied in inverted sequence.

The information about the determination of the customs value of goods by applying any of the methods provided by part one of the present article shall be prepared in the manner relevant to the principles of accounting applied in the Republic of Belarus.

Article 14. The Method to Determine the Customs Value of Goods Under the Contract Price of Imported Goods

The customs value of goods imported to the customs territory of the Republic of Belarus is a contract price, that is the price actually paid or to be paid for the imported goods and adjusted in accordance with part 3 of the present article.

If a seller provides a buyer with discounts which influence the contract price, the discounts are taken into account while determining the customs value of goods on conditions that they have been provided before the customs formalities in respect of the goods are completed. If the conditions of the contract, on the ground of which the goods are imported into the Republic of Belarus, do not provide for the payment for such goods shall be fulfilled by the moment of completing the customs formalities in respect of them, the fact of non-payment for the goods shall not ground the refusal, while determining the customs value of goods, to take into account the discounts (except for discount on the advance payments). The discounts are subject to be taken into account while determining the customs value of goods, provided the

documents have been presented by the declarant justifying the provision of the discounts to the buyers, and their use.

When determining the customs value of the goods under the contract price, if earlier it was not included, the following shall be added:

a) cost of delivery of goods from the airport, port or other place of import to the territory of the Republic of Belarus, that is the cost of transportation, expenses for shipment, loading and re-loading and transfer of the goods;

b) payment for insurance (insurance deposit);

c) expenses borne by the customer:

commission and broker's remuneration except for the commission at procurement of the goods;

cost of containers or other multiple use package if in accordance with the Commodity Nomenclature they are considered as a whole with the assessed goods;

cost of package including the package materials and works on package;

d) relevant part of the cost directly or indirectly provided to the seller by the customer free of charge or at reduced price for use in connection with the production or sale of the assessed goods for export to the Republic of Belarus of the following goods and services:

raw materials, materials, spare parts, semi-finished products and other components being a basic part of the assessed goods;

tools, stamps, forms and other similar items used at production of the assessed goods;

materials used at production of the assessed goods (fuel, oil, etc.);

engineering work, pilot design work, artistic design, sketches and drawings made beyond the territory of the Republic of Belarus and necessary for production of the assessed goods;

e) royalty and license payments for use of intellectual property objects connected with the assessed goods subject to payment by the customer directly or indirectly as a condition of the sale of the goods, if such royalty or payments are not included into the contract price actually paid or due to payment for the goods. Such royalty and payments are paid for the following rights:

for manufacture of the imported goods;

for the sale of the imported goods to export;

for use or resale of the imported goods;

other rights to use intellectual property objects connected with the goods.

Payments for the right to copy (reproduce) the assessed goods in the Republic of Belarus are not added to the contract price actually paid or due to payment;

f) amount of the part of direct or indirect income due to the seller from the previous resales, transfer or use of the assessed goods.

Additions to the contract price are made based on true and documentary justified and quantitative information.

While determining the customs value of goods, no additions to the contract price are allowed except for the additions provided by part 3 of the present article.

At a single consignment of goods of different articles the determination of expenses subject to inclusion into the customs value of every article of the imported goods and determined for the whole consignment are carried out proportionally to the amount determined by the ratio of the cost of every goods to the cost of the consignment. The cost of the delivery, that is the cost of transportation, shipment, loading, reloading is distributed proportionally to the amount determined by the ratio of the weight of every goods to the weight of the whole consignment.

The customs value of goods shall not include the following payments and expenses on condition they are separated from the price actually paid or due to payment for the imported goods:

expenses for building, repair, assemblage, installment of equipment or rendering the technical assistance after exporting such equipment to the territory of the Republic of Belarus;

expenses for delivery of goods after its import to the customs territory of the Republic of Belarus;

taxes, dues (duties) collected in accordance with the legislation of the Republic of Belarus.

In order to determine the customs value of the goods the method under the contract price of imported goods is not applied, if:

a) there are limitations in relation to customer's rights to dispose the assessed goods or to use it, except for limitations:

established by legislation of the Republic of Belarus;

limitations of geographical region where the goods may be resold;

limitations not essentially influencing the cost of goods;

b) the following shipment of goods is carried out to the Republic of Belarus under the contracts not having signs of sale and purchase:

free of charge;

on commission providing the delivery of the goods for sale in the Republic of Belarus without the transfer of property rights to the importer;

by foreign legal person to its affiliations (subsidiaries) located in the Republic of Belarus;

under the rent (property loan) contracts including the lease;

for the purposes of temporal location;

for the purposes of replacement of the goods (spare parts) of improper quality under the warranty;

as industrial wastes imported with the view of their utilization (destruction) in the Republic of Belarus with the payment for these works;

under other contracts not having the signs of sale-purchase;

c) sale or contract price depend on observing some conditions the influence of which cannot be calculated and because of it the contract price is not acceptable for determining the customs value of goods by using:

barter contract;

contracts providing reprocessing of the goods made on commission (tolling transactions);

contracting;

other contracts;

d) participants of the contract are interconnected and the price of the contract is not appropriate as a basis to determine the customs value of goods according to the requirements of the present article. At that for the purposes of the present Law the persons having one of the following signs are considered interconnected:

one of the participants is an employee or a head of other participant;

the participants do business jointly and distribute their profits and expenses in the manner established by legislation and (or) concluded agreement;

the participants are bound by labor relations;

any third part directly or indirectly possesses or controls five or more percent of common (ordinary) shares issued by each participant, or directly or indirectly possesses or controls a share in the share capital of each participant being 5 or more percent;

the participants are under the direct or indirect control of the third person;

the participants jointly directly or indirectly control the third person;

one of them is under the direct or indirect control of the other;

the participants or their officials are close relatives or members of each other's families.

The fact of interconnection of the participants is not enough to consider the contract price unacceptable. In this case the customs body of the Republic of Belarus shall learn the circumstances concerning the deal and its price may be used to determine the customs value, if the interconnection has not influences the contract price.

If the customs body of the Republic of Belarus has some grounds to suppose that the interconnection of the participants has influenced the contract price, the declarant is advised (upon his request - in writing) about the possibility to submit additional information necessary to prove that the interconnection has not influenced the contract price.

When selling the goods between the interconnected persons, under the declarant's initiative the contract price may be the basis for determining the customs value of goods, if the declarant proves that it is close to one of the following examination costs established approximately at the same time:

to the contract price of the identical or similar goods determined by the method of reducing the cost;

to the customs value of identical or similar goods determined by the method of reducing the cost;

to the customs value of identical or similar goods determined by the method of adding the cost.

The examination costs submitted by the declarant for comparison shall be adjusted taking into account the differences in:

commercial level (retail or wholesale);

quantity;

additions provided by part 3 of the present article;

other expenditures of the seller appearing in the contract concluded between the persons not being interconnected if such expenditures do not happen under the contract concluded with the interconnected persons.

The price of identical or similar goods provided by the declarant for comparison may not be used instead of the contract price.

Article 15. Method to Determine the Customs Value of Goods under the Contract Price of Identical Goods

When the method under the contract price of identical goods is applied the contract price of the identical goods is taken as the basis to determine the customs value of goods if the following conditions mentioned in the present article are met.

Under the contract price for the purposes of the present article is understood the customs value of identical goods determined by the method under contractual price of imported goods and applied by the customs body of the Republic of Belarus.

The contract price of identical goods shall be applied as a basis to determine the customs value of goods only in the case, if, at the moment of determining the customs value of goods, there are no documentary and reliable information available to the customs body of the Republic of Belarus evidencing the incorrectness of applying the method under the contract price of the imported goods in respect of identical goods.

Identical goods are the goods same as the assessed goods including the physical features, quality and business reputation.

While applying the method:

the goods are not considered identical if it was not produced in the same country with the assessed goods;

the goods produced by other person is taken into account, if there are no identical goods produced by the person who produced the assessed goods;

the goods are not considered identical if engineering developments, development works, design, artistic design, sketches and drawings were fulfilled in the Republic of Belarus and

submitted to the seller by the customer free of charge or at reduced price to be used for production or sale of the assessed goods for export to the Republic of Belarus.

Insignificant differences in appearance may not be the grounds to refuse to consider the goods as identical if such goods meet the requirements of the present article.

The contract price of identical goods is the basis for determining the customs value if the goods:

are sold to be imported to the territory of the Republic of Belarus;

are imported at the same time as the assessed goods or not earlier than 90 calendar days before importing the assessed goods;

imported in approximately the same quantity and at the same commercial level (retail or wholesale).

If there are no cases of import of the goods imported in the same quantity and the same commercial level the contract price of identical goods adjusted to those differences may be applied.

If the cost of expenses mentioned in clauses a and b of part 3 of article 14 of the present Law for the identical goods are significantly different from the cost of such expenses for the assessed goods because of the distance and kinds of transportation, the customs value of goods determined by the contract price with the identical goods shall be adjusted.

The adjustments provided by parts 8 and 9 of the present article shall be carried out on the basis of true and documentary confirmed and qualitative information.

If at applying the method under the contract price of identical goods more than one price is revealed, the lowest of them is applied to determine the customs value.

Article 16. Method to Determine the Customs Value of Goods under the Contract Price of Similar Goods

When applying the method under the contract price of similar goods, the contract price of the similar goods is used if the requirements mentioned in the present article are met.

The contract price of similar goods for the purposes of the present article is the customs value of similar goods determined by the price of imported goods and applied by the customs bodies of the Republic of Belarus.

The similar are the goods that are not the same but have similar characteristics and comprised of similar components that allows it to carry out the same functions as the assessed goods and the goods that may be commercially replaceable.

At determining the similarity of goods the presence of a trademark, quantity and business reputation are taken into account.

If the cost of expenses mentioned in clauses a and b of part 3 of article 14 of the present Law for the similar goods are significantly different from the cost of such expenses for the

assessed goods because of the distance and kinds of transportation, the customs value of goods determined under the contract price of similar goods shall be relevantly adjusted.

At applying the method the provisions of parts 3, 5, 7, 8, 10 and 11 of article 15 are applied.

Article 17. Method to Determine the Customs Value of Goods Based on Reducing the Cost

Determining the customs value of goods by the method based on reducing the cost is carried out in case, if the assessed, identical or similar goods will be sold without any change in its original condition, that means the same as it was at the moment of import.

At applying the method the price for an item of the goods under which the assessed, identical or similar goods are sold at most amounts along with the import of the assessed goods to the first buyer not being interconnected with the seller is applied. At that, the sale shall be carried out at the same time with the import of the assessed goods, if there is no such a sale the closest sale date after the import of the assessed goods but not later than 90 days from the date of import of the assessed goods is considered.

To determine the maximal total quantity of goods while applying the method to determine the customs value of goods based on reducing the cost shall not be taken into account the sale of goods to the person which, directly or indirectly, free of charge or at the reduced price, supplies any goods or services, specified in clause 3 (d) of article 14 of the present Law, for manufacturing and subsequent importing into the territory of the Republic of Belarus of the assessed goods.

For the purpose of method to determine the customs value of goods based on reducing the cost only the sales of goods carried out in the Republic of Belarus for internal consumption of goods, and not for exportation, shall be taken into account.

The following is reduced from the price of the item of assessed, identical or similar goods:

commission remunerations paid or agreed to be paid or extra payments calculated with a view to receive the profit and (or) cover general expenses in connection with the sale in the Republic of Belarus of imported goods of the same class or kind;

sums of taxes, dues (duties) collected in accordance with the legislation of the Republic of Belarus in connection with import and (or) sale of the assessed, identical or similar goods on the territory of the republic;

cost of transportation, expenses for shipment, loading, reloading and transfer of goods and insurance payments carried out on the territory of the republic.

The goods of the same class or kind are the goods referred to the group or category of goods produced by a certain industry including identical or similar goods.

If there are no cases of sale of assessed, identical or similar goods in the same condition its was at the moment of import, under the declarant's request the price of the goods' item being reprocessed may be used reduced by the value added cost and observing the provisions of part 2-5 of the present article.

Article 18. Method to Determine the Customs Value of Goods Based on Adding the Cost

When applying the method based on adding the cost the basis to determine the customs value of goods is the price of the goods calculated by adding:

costs of materials and expenses paid by manufacturer in connection with the production of the assessed goods;

sums of profit and general expenses included into the price at the sale of the goods of the same class or kind as the assessed goods produced in the country-exporter and to be delivered to the Republic of Belarus;

cost of expenses mentioned in clauses a and b of part 3 of article 14 of the present Law.

The Council of Ministers of the Republic of Belarus specifies the elements which are subject to be included into the costs of materials and expenses paid by the manufacturer in connection with production of the assessed goods, and also the elements which constitute the sums of profits and total costs included into the price of goods of the same class and kind as the assessed goods produced in the country-exporter and to be delivered to the Republic of Belarus.

Article 19. Reserve Method to Determine the Customs Value

If the customs value of goods may not be determined in the result of consecutive application of any previous method to determine the customs value of goods in accordance with the articles 14-18 of the present Law, the customs value of the assessed goods is determined by applying the reserve method to determine the customs value on the basis of information available to the Republic of Belarus according to the principles and general provisions of the customs assessment established by the World Trade Organization:

the assessment shall be based, to the most possible extent, on the contract price of the imported goods;

the unification of assessment, ensuring uniformity in assessment of goods for the customs purposes;

objectivity and impartiality of the assessment criteria;

compliance of the assessment with commercial practice; it shall not be permitted to create situations or use methods of assessment which are not occurred in commercial practice;

use of the closest equivalent (alternative costs) if it is not possible to apply the method to determine the customs value of goods under the contract price of the imported goods.

When determining the customs value of the goods based on the reserve method it is allowed to apply the elements of other methods established by the present Law. Using the reserve method to determine the customs value of goods, the established sequence of application of methods to determine the customs value of goods shall be observed.

Application of the reserve methods to determine the customs value of goods with the elements of other methods are not allowed if application of these methods becomes impossible because the customs body of the Republic of Belarus has established the fact that the declarant submitted the information which is not true, quantitatively determined, and which has no documentary evidence.

Use of the elements of the methods to determine the customs value of goods under the contract price of the imported price is not allowed if the declarant failed to submit the documents evidencing the amount of the declared customs value (in the absence of a document subject to be submitted for application the method to determine the customs value of goods under the contract price of the imported goods, or in the presence of unsettled conflicts between the buyer and/or sender of goods and inaccuracy in the submitted documents).

Peculiarities of application of the elements of other methods to determine the customs value of goods based on the reserve method are established by the Council of Ministers of the Republic of Belarus.

If use of the elements of other methods to determine the customs value of goods based on the reserve method of determining the customs value of goods is impossible, it is allowed to use practical, valid information about prices available to the declarant and/or the customs body of the Republic of Belarus provided that its use is not contrary to the requirements of the present Law.

When applying the reserve method the information of the customs bodies of the Republic of Belarus may be used.

In accordance with the provisions of the present article the customs value of the goods by applying the reserve method shall not be determined on the basis of:

price of goods at the internal market of the country-exporter;

system that provides using greater cost of the two alternative costs for customs purposes;

price of goods delivered from the country-exporter to the third countries;

price of goods originated from the Republic of Belarus at the internal market of the Republic of Belarus;

price of goods established at one's will or not confirmed by documents;

cost of identical or similar goods determined by adding the expenses not provided by article 18 of the present Law;

marginal minimal (fixed) cost of goods.

Section 4. Declaring the Customs Value of Goods

Article 20. Declaration of the Customs Value of Goods. Control over Accuracy of the Customs Value of Goods

The customs value of goods transferred across the customs border of the Republic of Belarus is determined by the declarant in accordance with the present Law and is declared to the customs body of the Republic of Belarus.

Control over accuracy of determination of the customs value of the goods is exercised by the customs body of the Republic of Belarus in the order established by the Council of Ministers of the Republic of Belarus. The customs body takes the relevant decision about the accuracy of choice and application of the method to determine the customs value of goods, determination of amount and/or structure of the declared customs value of goods. In order to simplify completing the customs formalities and to shorten the period of control over the accuracy of determination of the customs value of goods at the stage of completing the customs formalities, the State Customs Committee of the Republic of Belarus is authorized to establish peculiarities of exercising control over accuracy of determination of the customs value for certain kinds of goods and/or certain categories of persons, using preliminary assessment of possibilities and consequences of infringements of the customs legislation, and also by exercising control over accuracy of determination of the customs value of goods after their placing under the declared customs regime.

Article 21. Adjustment of the Customs Value of Goods

The adjustment of the customs value of goods may be carried out in case, if:

a) at the course of the customs registration and (or) customs control:

incompliance of the declared method, value and (or) structure of the declared customs value of goods with submitted confirming documents is revealed;

technical mistakes that influenced the value and (or) structure of the declared customs value of goods are revealed in the blanks of the customs declaration or declaration of the customs value of goods;

in accordance with article 24 of the present Law the goods shall be placed under the declared customs regime with preliminary (relative) assessment of the customs value;

b) after the goods have been placed under the declared customs regime:

the final customs value shall be determined in respect of the goods placed under the declared customs regime with preliminary (relative) assessment of the customs value, on basis of additional information submitted to the customs body of the Republic of Belarus, or the customs value of goods determined previously by the customs body of the Republic of Belarus in respect of such goods is confirmed;

technical mistakes (mathematical, in calculation because of official exchange rate, etc.) made at declaring the goods influencing the value and (or) structure of the customs value of goods;

invalid data are revealed in relation to the declared by the declarant method to determine the customs value of goods, the amount and/or structure of the declared customs value of goods (at the course of the customs control, check of the documents stored in the customs body of the Republic of Belarus, as well as at receiving, including by the declarant, the documents evidencing the invalidity of data in relation to the declared method to determine the customs

value of goods, the amount and/or structure of the declared customs value of goods, including in the case of distribution of additions, stipulated in part 3 of article 14 of the present Law, on the cost of each imported consignment), with exception of cases when inaccuracy revealed does not affect the issue, by the customs body of the Republic of Belarus, of certificate on placing goods under the declared customs regime;

incompliance of the declared customs value of goods with the actual cost on the date of registration of the customs declaration in connection with incompliance of the imported goods with the quality and (or) quantity mentioned in the trade contract.

In case of loss, shortage, damage of goods before the customs value is declared, its customs value shall be calculated considering the documentary proven amounts of loss, shortage and etc.

The procedure of confirming the fact of loss, shortage, damage of goods is established by legislation of the Republic of Belarus. Deviations of quality and (or) quantity of goods the amount of which does not exceed the limits of agreed sum of franchise (certain part of losses not subject to compensation by insurer in accordance with the insurance contract) or mentioned in the agreement concerning the price, are not recognized by the customs body of the Republic of Belarus as the basis for adjustment of the customs value of goods.

After taking the documents for customs registration all the adjustments made by the customs body concerning the customs value declared are considered as determining the customs value of the imported goods and may be appealed by the declarant in accordance with the procedure established by legislation of the Republic of Belarus.

Article 22. Rights and Duties of the Declarant

The declarant has the right:

to prove the validity of submitted information if the customs body doubts it;

to get back the declared goods if there is a necessity to specify the declared customs value, on condition that there will be a guarantee of payment of the customs duties, taxes in accordance with the customs value of goods determined by the customs body, and if its is necessary to specify the declared customs value of goods uncustomed on condition of taking the obligation to submit necessary documents in the period established by the customs body;

to request in writing the customs body to explain the reasons for which the declared customs value may not be accepted by the customs body, as well as information about the procedure and method to determine the customs value of goods in case it is determined by the customs body;

appeal against the decision of the customs body in relation to determining the customs value in accordance with the procedure established by legislation of the Republic of Belarus.

The declarant shall:

declare the customs value of goods and submit information relating to its determination based on true, documentary confirmed and quantitative information;

submit, if it is necessary to prove the declared customs value of goods, to the customs body of the Republic of Belarus at its request necessary information;

bear additional expenses in connection with specifying the declared customs value of goods or in connection with the additional information to be submitted.

Article 23. Rights and Duties of the Customs Body of the Republic of Belarus

The customs body of the Republic of Belarus has the right:

to take decision concerning whether or not it is appropriate to use the method chosen by the declarant and concerning the accuracy of determining the customs value based on the documents and information submitted by the declarant, as well as information in possession of the customs body and used for determining the customs value;

to request in writing additional documents and information, if the documents and information already submitted are not enough to take the decision in relation to the declared customs value of goods, and establish periods enough to submit such additional information. The requirement to submit additional documents may not be a ground for refusal to accept the customs declaration and to issue a certificate on placing the goods under the declared customs regime;

if there are no documents or information confirming the accuracy of the declared customs value of goods, or there are grounds to suppose that the submitted information is false or insufficient, if the transferring the goods across the border is illegal, the customs body has the right to independently determine the customs value of goods by applying the methods established by the present Law based on the information it has (including the information in relation to identical and similar goods) with the adjustments made in accordance with the present Law.

The customs body under the written request of the declarant shall in one month term submit in writing the explanation of reasons why the declared customs value may not be accepted by the customs body, as well as information about the procedure and methods to determine the customs value of goods in case it is determined by the customs body.

Article 24. Placing the Goods under the Declared Customs Regime with Preliminary (Relative) Assessment of the Customs Value

If it is necessary to adjust the customs value of goods declared by the declarant, the customs body of the Republic of Belarus, under the written request of the declarant, places the goods under the declared customs regime with the customs value determined by the customs body of the Republic of Belarus on the basis of information available to it.

Such assessment of the customs value is considered, for the purposes of this article, as a preliminary (relative) customs value of goods.

In this case the declarant shall calculate and pay the customs duties, taxes on the basis of such preliminary (relative) customs value of goods before issuance of certificate on placing them

under the declared customs regime, or pay the customs duties, taxes calculated on the basis of the customs value of goods declared by the declarant initially, before issuance of certificate on placing them under the declared customs regime, and secure the due fulfillment of the obligation to pay the customs duties, taxes, calculated on the basis of difference between the preliminary (relative) customs value and the customs value declared initially, in the form of securing the fulfillment of the tax obligation to pay the customs duties, taxes in accordance with the Customs Code of the Republic of Belarus.

The term of validity of such security of payment of the customs duties, taxes is terminated with termination of the tax obligation to pay the customs duties, taxes.

The information for the purposes of the preliminary (relative) assessment of the customs value of goods is formed by the customs body of the Republic of Belarus using the data contained in the customs declarations, completed on the basis of true, quantitatively determined information confirmed with documents. Other information may be used available to the customs body of the Republic of Belarus, provided its application for the purposes of determination of the customs value of the imported goods is not contrary to the present Law.

The term for submitting by the declarant of documents evidencing the customs value of goods declared initially is 90 calendar days from the date of placing the goods under the declared customs regime with the preliminary (relative) customs value.

The term for submitting by the declarant of documents may be shortened upon written request of the declarant.

If the conditions of the contract provide for the term of payment that exceeds the term specified in part 6 of this article, and the billing documents shall be submitted for confirmation of the declared customs value of goods, the declarant shall submit the documents evidencing the customs value of goods declared initially within the period of 10 days after the termination of the term of payment stipulated in the contract.

The customs value of goods is considered to be final after the declarant has submitted, within the terms specified in parts 6, 7 or 8 of this article, of the documents evidencing the customs value of goods declared initially. The tax obligation to pay the customs duties, taxes, calculated on the basis of the difference between the preliminary (relative) customs value and the customs value of goods declared initially, shall terminate, and excessively paid sums of the customs duties, taxes are subject to be repaid (reckoned) in the order established by the legislative acts.

If the declarant failed to submit the documents evidencing the customs value of goods declared initially within the terms specified in parts 6, 7 or 8 of this article, the preliminary (relative) customs value of goods determined by the customs body of the Republic of Belarus is considered to be the final customs value. The tax obligation to pay the customs duties, taxes calculated on the basis of the difference between the final customs value and the customs value of goods declared initially shall be fulfilled within 10 working days from the date the customs body of the Republic of Belarus has decided to recognize the customs value as final.

The decision on recognition of the customs value as final shall be made by the customs body of the Republic of Belarus within 10 working days from the day of termination of the terms specified in parts 6, 7 and 8 of this article.

Section 5. [Excluded]

Section 6. Tariff preferences

Article 34. Tariff Preferences

President of the Republic of Belarus and the present Law shall establish tariff privileges (tariff preferences) referring goods transferred through the customs border of the Republic of Belarus.

Being so, the tariff preference is to be understood under the terms of the mutual or unilateral order at implementation of the trade policy of the Republic of Belarus the preference towards the goods transferred through the customs border of the Republic of Belarus in the form of the return of the formerly paid customs duty, exemption from the customs duty, lowering of the customs duty rate, establishment of the tariff quotas for the preferential import (export) of the goods.

The procedure of providing the preferences is determined by the legislation of the Republic of Belarus.

Article 34¹. Goods Exempted from Customs Duty when Being Imported to the Customs Territory of the Republic of Belarus

1. At the importation into the customs territory of the Republic of Belarus the following goods are exempted from the customs duty:

- a) equipment and instruments for scientific research, as well as materials and components intended for fulfillment of tasks of sections of scientific support of presidential, state economic and social programs, state programs of fundamental and applied research, state, branch-wide and interstate scientific and technical programs imported by the residents of the Republic of Belarus in the order determined by the Presidents of the Republic of Belarus;
- b) transport vehicles engaged in international carriage of freight, luggage and/or passengers, and objects of material and technical support and equipment, fuel, food and other property necessary for the exploitation of transport vehicles in transit, in points of intermediate stops or purchased abroad in connection with the liquidation of emergency (breakage) of those transport vehicles;
- c) goods imported by the organizations manufacturing laser and optic equipment, which are used by such organizations as components of the laser and optic equipment, and not manufactured in the territory of the Republic of Belarus, as well as equipment and auxiliaries used by them for manufacturing of laser and optic equipment.

The ground for the exemption from customs duties of the goods, equipment and auxiliaries indicated in part one of this subclause, shall be a statement that they are necessary for the manufacture of laser and optic equipment (later on - the statement) , issued in the order

determined by the Council of Ministers of the Republic of Belarus by the State Committee on Science and Technologies of the Republic of Belarus.

The State Committee on Science and Technologies of the Republic of Belarus submits the statement or a reasoned decision on the refusal to issue the statement to a respective organization till the expiry of two week period starting from the day of the receipt of the application in the form established by the Council of Ministers of the Republic of Belarus;

d) goods subject to transferring into the ownership of the state in accordance with legislation of the Republic of Belarus;

d¹) equipment used in production or reception (derivation), transformation, accumulation and/or transfer of energy produced from non-traditional and renewable energy sources.

The ground for the exemption from the customs duty of the equipment specified in part one of this sub-clause shall be a conclusion on reference of imported goods to the equipment used in production or reception (derivation), transformation, accumulation and/or transfer of energy produced from non-traditional and renewable energy sources.

The conclusion mentioned in part 2 of this sub-clause is issued by the State Committee on Standardization of the Republic of Belarus according to the form established by the Council of Ministers of the Republic of Belarus;

e) other goods, in the order and on the terms determined by the President of the Republic of Belarus.

2. The goods imported into the customs territory of the Republic of Belarus in accordance with this Article without payment of customs duty may be used or realized only in the territory of the Republic of Belarus for the purposes in regard to which such exemption from customs duty has been granted. The use of indicated goods for other purposes is allowed with the permission of the customs body of the Republic of Belarus which performed the customs clearance of those goods, subject to payment of the customs duty and fulfillment of other requirements stipulated by the customs legislation of the Republic of Belarus.

Article 35. *(has no force).**

Article 36. *(has no force).**

Article 37. *(has no force).**

**) The first sentence of the first part of article 34, article 35, 36 and 37 of the Law of the Republic of Belarus "On Introduction of Changes and Additions to the Law of the Republic of Belarus "On the Customs Tariff" have not become effective in accordance with the eighth part of article 100 of the Constitution of the Republic of Belarus.*

Section 7. International agreements

Article 38. International Agreements

If the international agreement with the participation of the Republic of Belarus provides the other standards than these in the present Law, the standards of the international agreement are to be applied.

Section 8. Final provisions

Article 39. The present Law is to become effective from the date of its publishing.

Article 40. Until bringing legislation of the Republic of Belarus in compliance with the Law of the Republic of Belarus "On the Amendments and Addenda to the Law of the Republic of Belarus "On the customs tariff", legislative acts operate in part they do not contradict to the indicated Law until otherwise is provided by the Constitution of the Republic of Belarus.

Article 41. Council of Ministers of the Republic of Belarus shall bring Decisions of the Government of the Republic of Belarus in compliance with the present Law in six months term and ensure revision and abolition by Ministries and other republican bodies of government of the Republic of Belarus of their legislative acts which contradict the indicated Law.

* unofficial translation *
