

Memorandum on Customs Operations for all Client Groups importing goods into and exporting goods from the territory of the Russian Federation as part of the preparations for and holding of the World Friendship Games 2024

All goods transported across the customs border of the Russian Federation (imported or exported) are subject to customs declaration when they are placed under one of the selected customs procedures.

Customs procedures in the Russian Federation depend on the method by which the goods are transported from their country of origin and on their purpose, i.e. whether they are for personal or commercial use:

- 1) Goods sent by a logistics company as cargo or items hand-carried and imported on behalf of and for the needs of an organisation;
- 2) Goods transported by an individual as personal items for their own use.

Russia is a member of the Customs Union with Belarus, Kazakhstan, Armenia and Kyrgyzstan (Eurasian Economic Union). It is advisable to take this into account when choosing logistical routes and, as a rule, it is best to choose direct entry into Russia.

Customs declarations of goods for the World Friendship Games 2024 (hereinafter – the World Friendship Games 2024) can be submitted to any customs authority authorised to register customs declarations on the territory of the Russian Federation, except for certain categories of goods, for which specialised customs authorities have been established (in accordance with Order No. 965 of the Federal Customs Service of Russia “On Customs Authorities Authorised to Register Customs Declarations”, dated 21 May 2012).

When choosing the place of customs clearance, it is necessary to take into account the logistical routes for the transportation of goods for the World Friendship Games 2024, the specific nature of customs control and other types of state control in respect of certain categories of goods, and the authority of customs authorities to clear goods.

If goods are delivered by sea or air, it will be more convenient to organise customs clearance at the port or airport of arrival. As a rule, the customs authorities at sea or air border crossing points have the relevant authority.

If goods are delivered by road then customs clearance can be carried out both at border checkpoints and by customs authorities located inside Russia.

Specific features of temporary import of goods into the Russian Federation for sports events

Under the law of the Eurasian Economic Union (hereinafter – the Union) a customs procedure chosen by the importer applies to goods transferred across the customs border.

In accordance with international practice, goods intended for sports competitions, demonstration sports events or training taking place on the territory of the Russian Federation are imported in accordance with:

the customs procedure for the temporary import (admission) of foreign goods, under which such goods are temporarily located and used within the customs territory of the Union;

the main condition for the application of this customs procedure to goods is that the *goods can be identified*;

the main conditions for the use of goods under such a customs procedure are *compliance with its validity period and compliance with the established restrictions on the possession and use of the temporarily imported goods*.

The temporary presence and use of goods intended for sports competitions, demonstration sports events or training taking place on the territory of the Russian Federation is permitted without any import duties and taxes being due, provided that such goods remain in the ownership of a foreign person and are imported in a quantity corresponding to their purpose, and if the period of their temporary import does not exceed one year.

When such goods are temporarily imported and re-exported under the above conditions, customs authorities will not charge any duty for customs clearance.

The customs declaration of such goods may be carried out using transportation (shipping), commercial and/or other documents, with the provision of a list of the relevant goods.

The Russian Federation acceded to Annex B.6 of the Convention of Temporary Admission (Istanbul, 1990) applicable to goods imported for sporting purposes. Thus, the import into and export (or re-export) from the territory of the Russian Federation of this category of goods (other than live animals) may also be carried out using an ATA Carnet.

Moreover, when goods are temporarily imported into the Russian Federation under ATA carnets, and also when goods are temporarily exported from the Russian Federation under ATA carnets, in both cases as long as the conditions for the temporary import of goods into and their temporary export from the Russian Federation under ATA carnets are complied with when they are re-exported from or re-imported into the Russian Federation, then such goods are exempt from customs duties.

Currently, it is possible to clear goods under ATA carnets through the customs posts listed in Order No. 16n of the Ministry of Finance of the Russian Federation: “On Establishing the Powers of Customs Authorities to Perform Customs Operations involving goods transported under ATA Carnets”, dated 31 January 2017 (as amended by Orders of the Ministry of Finance of Russia No. 17n, dated 31 January 2018 and No. 101n, dated 11 May 2018).

In addition, goods intended for sports competitions, demonstration sports events or training taking place on the territory of the Russian Federation may be imported into the Russian Federation under a special customs procedure applicable to certain categories of foreign goods or goods originating in the Union, in accordance with which such goods are transferred across the customs border of the Union, are located and/or used within the customs territory of the Union or outside it without being subject to any customs duties, taxes, or special anti-dumping and compensation fees, as long as the rules for the placement and/or use of goods under this customs procedure are complied with.

The customs declaration of such goods may also be carried out using transportation (shipping), commercial and/or other documents, with the provision of a list of the relevant goods.

Where goods are covered by a special customs procedure, the customs authorities will not charge any duty for customs clearance.

Resolution No. 561 of the Government of the Russian Federation, dated 2 July 2013 approves the rules for the application of a special customs procedure in respect of imported goods, sports equipment and other goods intended exclusively for use in the organising and holding of official international sports events taking place in the Russian Federation and training for such events (hereinafter referred to as the Rules).

According to Paragraph 10 of the Rules, when placing such goods under a special customs procedure, no security for the payment of customs duties and taxes needs to be provided.

When applying customs procedures, it should be taken into account that for the purposes of the customs declaration under an ATA carnet or a list of goods intended for sports competitions, demonstration sports events or training taking place on the territory of the Russian Federation, prohibitions and restrictions in respect of certain categories of goods are established by Decision No. 30 of the Board of the Eurasian Economic Commission “On Non-Tariff Regulatory Measures”, dated 21 April 2015, which defines the permissive procedure for importing such goods into the customs territory of the Union.

In order to apply the special customs procedure, ANO “Organising Committee “World Friendship Games” must submit in advance to the Federal Customs Service of Russia a list of International Sports Federations, National Sports Federations, other organisations and persons authorised to place foreign goods imported into the Russian Federation and intended for the organisation and holding of the World Friendship Games 2024, under the special customs procedure, and issue written confirmations of the intended purpose of such goods for submission to the customs authorities.

Information on the procedure for import of media equipment into the territory of the Russian Federation

In accordance with Article 81 of the Customs Code of the Eurasian Economic Union (hereinafter, the “EAEU Customs Code”), customs operations are performed on a priority basis with respect to media materials and communications.

Declarations of imported goods qualified as media equipment may be carried out by completing:

1) a declaration of goods (hereinafter – DoG).

When goods are subjected to customs procedures other than the customs transit procedure, a DoG must be submitted to the customs authority.

The form to be used for the DoG and the Instruction on the procedure for completing the declaration of goods are approved by Decision No. 257 of the Customs Union Commission dated 20 May 2010.

Article 106 of the Customs Code of the EAEU specifies the information to be indicated in a DoG. In particular, the DoG must provide information on the documents confirming compliance with those laws of the EAEU member states, which the customs authorities are responsible for enforcing.

2) an ATA carnet.

The Russian Federation has acceded to the Customs Convention on the ATA Carnet for the Temporary Admission of Goods, dated 6 December 1961 and the Convention on Temporary Admission, dated 26 June 1990 (hereinafter referred to as the Convention) and the various annexes adopted thereto.

The requirements imposed by Russian customs authorities for customs declaration of goods under the ATA carnet are set out in Order No. 2675 of the Federal Customs Service of Russia, dated 28 December 2012.

Registration of goods under ATA carnets may be performed by the customs authorities specified in Order No. 223n of the Ministry of Finance of Russia, dated 11 December 2019.

3) a written undertaking to re-export the media equipment from the country, and a list of such equipment.

Under Annex B.2 of the Convention, the temporary import of equipment for radio and television reporting and specially adapted vehicles used for the production of such reports is permitted.

Customs authorities may require a list or detailed description of such equipment and a written undertaking to take it back out of the country.

4) a list of the goods.

Transport (shipping), commercial and/or other documents with a list of goods may be used as a DoG.

A list of the goods can be used to make a customs declaration for the temporary import (admission) of goods which are intended for use in connection with the holding of and media coverage of official and other events and which are placed under the customs procedure for the temporary import (admission) of goods without being subject to any customs duties or taxes for a period of up to one year.

5) passenger customs declaration (hereinafter referred to as “PCD”).

The PCD procedure may be used by correspondents (Russian and foreign) who are accredited by the EAEU member states to report on official international sports, cultural, research, educational and other similar events held in the territories of the EAEU member states, in respect of goods used for their professional activities, as well as goods imported by such persons and/or on behalf of such persons by any means.

The procedure for completing the PCD was approved by Decision No. 124 of the Board of the Eurasian Economic Commission, dated 23 July 2019.

This document provides only general information on customs operations and should not be regarded as a comprehensive statement of the law. For more detailed information, please consult the Russian customs authorities, logistics and customs brokerage service providers, and professional advisers, including lawyers.

Useful links

1. Resolution of the Government of the Russian Federation No. 561 “On the Approval of Rules for the Application of a Special Customs Procedure in Respect of Sports Equipment and Other Goods Imported into the Russian Federation for Use Exclusively for the Organisation and Holding of Official International Sports Events or for Training Activities in Preparation for such Events”, dated 2 July 2013
<http://publication.pravo.gov.ru/file/pdf?eoNumber=0001201307030059>

2. Rules for the Transportation of Professional Media Equipment:
<https://customs.gov.ru/fiz/pravila-peremeshheniya-tovarov/professional-noe-oborudovanie-smi>

3. Rules for the Transportation of Goods by Individuals into the Territory of the Russian Federation: <https://customs.gov.ru/fiz/pravila-peremeshheniya-tovarov>