



Customs Alert

Changes to the temporary import period for vehicles imported by individuals for personal use

Important changes in customs legislation that you may find useful

Due to the current situation around measures aimed at preventing the spread of COVID-19, and the inability of individuals to exercise their rights and perform their duties in accordance with international treaties and acts that constitute Eurasian Economic Union (EEU) law, the Eurasian Economic Commission (EEC) Council has decided to:

- extend until 30 September 2020 inclusive for the following periods, provided that the given periods expire between 1 March 2020 and 30 September 2020:

a) period for vehicles registered in EEU non-member countries and imported temporarily into the EEU by foreign nationals for personal use for up to one year (point 1 of article 264 of the EEU Customs Code (EEU Code));

b) the period established by subpoint 5) of point 2 of article 268 of the EEU Code (not later than 6 months from the export deadline date) and during which temporarily imported vehicles were imported for personal use with a view to their export from the EEU;

c) the period established by subpoint 1) of point 22 of article 455 of the EEU Code (up to 2 months with the option to extend for up to 2 months) during which vehicles for personal use and cleared to one of the free economic zones (FEZ) in Russia listed in subpoint 1) of point 1 of article 455 of the EEU Code, which share borders with sections of the EEU can be temporarily exported from the FEZ to the remaining EEU customs territory without terminating free customs zone customs procedures.

The periods in subpoints "a" and "c" are extended without the customs authority's consent and without customs declaration.

The periods specified in subpoints "a" and "b" do not exempt individuals from complying with the requirements, conditions

and restrictions established by points 2-13 of article 264 of the EEU Code or the obligation to re-export vehicles for personal use once the import period ends.

- suspend from 1 March 2020 until 30 September 2020 inclusive the period recognised as one of the conditions for importing vehicles for personal use with an exemption from customs duties and taxes for certain categories of persons who have moved to a permanent place of residence, provided that the period in question expires between 1 March 2020 and 30 September 2020.
- The decision of the EEC Council comes into force from the date of its official publication (28 May 2020) and applies to legal relations arising after 1 March 2020.

How Deloitte can help:

The Deloitte team can provide you with advice on any issues of interest to you.

Due to constant changes in customs law and varying interpretations, we cannot guarantee that further reviews by the state authorities will not reveal additional errors and discrepancies. When considering issues that are not clearly regulated by law, we will use our judgement and interpret the issue based on our experience.

We will be pleased to discuss any questions you may have related to the issues highlighted in this Alert. The contact details of our key tax and legal team members are provided below.

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