



Stricter statistical reporting requirements for EEU trade

Russian Government Resolution No. 1329 of 7 December 2015 "On Organizing Statistical Recordkeeping of Trade between Russia and Eurasian Economic Union (EEU) Member States" establishes the rules for keeping records of such intra-EEU trade (the "Rules").

The Rules in turn set the procedure for completing statistical reporting forms for registering the physical movement of goods ("statistical reporting forms") as well as the deadlines for filing them.

Deadlines for submitting statistical reporting forms

Businesses should submit the statistical reporting forms to the customs authority in the region where they are registered as taxpayers **by the eighth business day** of the month following the month when the relevant goods were shipped to or from the warehouse.

Potential inspections

According to unofficial information from private discussions with customs officials, the Federal Customs Service and the Federal Tax Service are currently planning to conduct inspections to check for compliance with the statistical reporting requirements.

To our knowledge, no official acts have been issued in this regard yet. But, we believe that this unofficial information is worth noting as such potential inspections may cover a wide range of relevant violations, such as:

- Businesses that have not submitted the statistical reporting forms
- Inaccurate reporting and/or reporting in the wrong format
- Instances of material mismatches between the information reported and the corresponding customs data on imports of goods

Liability for late reporting/non-reporting

Failure to report or report in a timely manner to the customs authority or submission of an inaccurate statistical reporting form is an administrative offence, the liability for which is provided in Article 19.7.13 of the Code of Administrative Offences of the Russian Federation:

- An administrative fine of RUB 10,000 to RUB 15,000 for corporate officers
- An administrative fine of RUB 20,000 to RUB 50,000 for companies

A repeat offence entails fines of RUB 20,000 to RUB 30,000, and RUB 50,000 to RUB 100,000, respectively.

Please note that, in accordance with the relevant legislation, **submitting a form that is in the wrong format and/or has been filled in with arithmetical and/or logical errors would constitute "submission of inaccurate information"** and would entail penalties.

In addition, **since 29 January 2017 the likelihood of being subject to an administrative penalty has risen significantly**. Previously, the limitation period for the imposition of administrative sanctions was two months, and imposing them required an official order by Rosstat, the state statistical body. Now, however, the customs authorities can impose them directly within one year from the date of the offence.

Important: If a corporate officer (for example, the General Director) who is a foreign national commits two or more administrative offences within three years, he or she may be barred from entering the Russian Federation.

Necessary steps

We recommend that businesses take the following actions in the nearest future:

1. Review their statistical reporting forms already submitted to the customs authorities for potential errors, including arithmetical and/or logical errors.
2. Develop guidelines for filling in the statistical reporting forms, which would help minimise errors in future.

We would be happy either to consult you on how to fill the statistical reporting forms in yourself, or, at your request, fill them in on your behalf.

We hope you will find this information useful. Should you have any questions, please refer to your regular Deloitte's contact(s) or to Deloitte's Indirect Tax and Customs partners indicated below.



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