

WCO GUIDELINES FOR STRENGTHENING COOPERATION AND THE EXCHANGE OF INFORMATION BETWEEN CUSTOMS AND TAX AUTHORITIES AT THE NATIONAL LEVEL

V. Developing a Memorandum of Understanding/Agreement (MOU/MOA)

iv. Russian Federation

Introduction

Russian Customs and Tax Administrations have long cooperation history and existing operational modalities are improving and developed further.

The framework of continuous engagement for two agencies in Russian Federation is the Agreement on cooperation between Customs and Tax Administrations, as well as the Protocol on information exchange and other interagency arrangements defining interaction scope and modalities, datasets and specifications of the information exchange. Both Administrations exchange data for the purposes of risk analysis. Basing on information received, Federal Customs Service (FCS) takes decisions and actions within risk management system. The special inter-agency task force was established to ensure the complex approach in dealing with information exchange between two administrations.

The Agreement and the Protocol provide comprehensive aspects of cooperation such as:

- Two departments exchange database information and their intelligence considering various legal requirements and ensuring data protection.
- Administrations cooperate and coordinate their views in following:
 - Legislative initiatives in the area of enforcement of the Customs Union legislation, as well as Russian Legislation in areas of customs, tax, foreign exchange, and other spheres of law.
 - Development and implementation of proposals on measures to improve the Customs Union and Russian legislation in common areas of countering customs, tax, and foreign exchange offences.
 - Ensuring control actions in respect of traders through information exchange and joint inspections of traders.
 - Drafting inter-agency regulations and procedures for auditing traders.
 - Harmonization of data used in the control of customs and tax related trade activities and development of common technical solutions of information exchange.

- Development of technology towards integration of data resources of the parties.
- The information exchange is implemented both on a permanent (scheduled) basis or in operational mode (case by case on request), either at national or regional levels.
- Information cooperation also provides for mutual access to parties databases.
- Data exchange includes information from various databases such as declaration; transit; goods flow statistics within customs union trade; transaction reports; arrears of payments; traders bank accounts and flow of funds; dates, quantity and value of certain Russian and Customs union Member States commodities exports from Russia and Customs Union; dates and quantity of certain commodities imports into Customs Union; registered foreign exchange administrative offences; agreed regulatory and reference data from Customs information system; various information on traders revenue related activities etc.
- The comprehensive list of information including data sets, format and structure may be found in relevant articles of Agreement and in the Protocol. It covers a broad list of cases where administrations exchange data on request where necessary, e.g. in various cases of discrepancies in data submitted by the taxpayer or where other agency checks results are required. Agencies are committed to mutual obligations with binding nature of the Agreement.
- Agencies develop specific working plans to implement particular provisions of the Agreement.
- Parties also share legislation updates, trends, and threats analysis results.
- Both Agencies provide experts to conduct mutual inspections, operations, checks, and investigations.
- Administrations exchange data on duty and tax arrears and bank accounts information for the purposes of arrears recovery.
- Administrations also mutually monitor the legitimacy of tax and duties benefits and incentives granted.
- Interconnectivity of software and services of Customs and Tax systems plays the key role in Administrations communication.

Russian Customs and Tax administrations implement a consistent approach in administering customs and tax revenue through common customs/tax information environment, whereas both agencies operate within the Ministry of Finance. In order to maintain and develop this mechanism, the Working Group comprising representatives Ministry of Finance, FCS, FTS, and Federal Treasury had been established as well as an Action plan on the creation of a unified mechanism of administering customs and tax revenue within common customs/tax information environment had also been produced.

Field cooperation and information exchange is dependent on various drivers of mutual engagement, such as:

- Establishment of the common legal framework.

- Integration of information systems and harmonized data exchange.
- Exchange of legislation updates, trends, and threats analysis results, and cases.
- Joint work of experts to conduct mutual inspections, operations, checks, and investigations.
- Risk management and analysis.

Cooperation between Russian Customs and Tax Authorities

Close cooperation between public supervisory agencies basing on comprehensive data exchange is crucial in countering fraudulent companies making illicit profits in contravention of the legislation in various fields (for instance tax, customs or other areas).

The Customs Service of Russia is actively promoting cooperation with federal executive agencies in a bid to improve control outcomes.

The efficiency of any cooperation, including the one between customs and tax agencies, depends directly on effective electronic communication. Building an optimal business model of agency cooperation is most efficient only through application of modern information technologies provided that these technologies are:

- harmonized as much as possible;
- built up on single technological and hardware platforms;
- designed for further improvement and replication thereof at the national level.

Interagency Electronic Interaction System (IEIS) is a unified environment for data exchange between non-governmental and governmental agencies. Common information networks improved the quality of the government and municipal services and execution of the state functions, with less time spent on research and electronic processing of information.

The IEIS key functions when ensuring interagency information cooperation:

- forming, maintaining and updating of the centralized reference books and classifiers of the interagency information interaction;
- centralized storage of documents to be exchanged in the course of the interagency information interaction;
- implementing the mechanism of receipt, processing and guaranteed delivery of the electronic communications;
- ensuring the protection of the transferred information from unauthorized access, misrepresentation or blocking;
- keeping a logbook of the interagency information interaction of the participants through IEIS.

The aforesaid data exchange principles and approach are typical for cooperation between Russian Federal Customs Service and all other supervising authorities. Collaboration with the Federal Tax Service of Russia is a top priority in interagency cooperation.

Both agencies are assigned with tasks to join their efforts in:

- improving the performance of joint supervisory actions;
- establishing conditions influencing market participants' behavior and contributing to the reduction of contraventions.

Cooperation between two agencies is based on mutual exchange of necessary information from their databases and intelligence data in accordance with Cooperation agreement dated January 21, 2010 r. № 01-69/1/MM-27-2/1.

Whereas information is exchanged at both scheduled and operational basis, the data sharing is done the Information Exchange Protocol.

Cooperation between the FCS of Russia and the FTS of Russia has been arranged at various levels:

Federal (headquarters) - overall administration and coordination of cooperation with tax authorities including analysis, review and reporting of results of joint activities, as well as review and update of the list of data elements for information exchange.

Regional (8 regions) – coordination boards are established at regional levels to maintain cooperation between federal districts. At this level work aims to ensure continuity and collation in the interaction of territorial units (field formations), providing coordinated solutions in planning and running control actions with due consideration to regional specifics and sectoral approach.

Territorial levels (customs offices and tax inspectorates) – cooperation is based on coordinated control actions and intelligence sharing (operative exchange on possible customs and tax legislation contraventions).

The cooperation is aimed at solving the problems related to:

- selection of items subject to customs and tax control factors in market sectors and regional specifics.
- the reasonable VAT refund;
- creating effective instruments of control.

Control is carried out by a customs body together with a tax body as well as by each of the bodies independently.

The items to be controlled shall be selected based on the risk management system.

The selection of items to be controlled is based on the risk management system. The forms and extent of control depend on the organization category: high, medium and low level of the violation risk.

Framework for coordinated control actions and customs and tax control measures applied on the basis of information shared is introduced by FCS and FTS through joint Regulation dated April 18, 2016.

The Regulation provides two key forms of joint control actions:

1. Desk tax audit stemming from the outcomes of customs analysis and tax preliminary analysis indicating potential modus operandi of tax and duties evasion by the person. Terms, scope and object of the audit are mutually agreed by Customs and Tax.

2. Control actions by Customs or Tax authorities on the basis of respectively exchanged reciprocal information by one of the agencies.

In a bid to improve control mechanisms, Russian Customs have been working on harmonization of information systems.

The customs authorities have established a system enabling to make any comparisons, reconciliation checks, control of the imported and exported goods and vehicles with the use of the electronic documents and data. The system provides for an on-line control over goods transactions. The electronic data of other public authorities are used in the course of control.

The Tax Service has developed the AVATCS (the automated VAT control system) allowing to monitor the resale chains under the goods turnover.

Currently, the theoretical stage is held, during which the areas of common interest of two systems will be determined to further ensure by way of integration:

- mutual usage of the control results in the nearly online mode;
- transparency and traceability in the goods turnover from the viewpoint of customs and tax control.

The comprehensive control is required:

- to provide for the transfer of payment in full;
- to enhance the quality of the customs and tax control;
- to identify the payment collection reserve based on the risk management system;
- to create the conditions excluding non-payment schemes;
- to counteract unlawful schemes of capital outflow from the Russian Federation.

As for traceability elements, this year we launched a system to control labeled goods in pilot mode on the territory of the Eurasian Economic Union (Russia, Belorussia, Kazakhstan, Kirghizia, Armenia). The FCS and the FTS of Russia are working together on this project. The project provides that fur goods are labeled with control (identification) marks. The control mark contains a transponder with the detailed goods record. The system should register any operations with such goods.

After the pilot project terminates, it will be considered whether is reasonable and possible to label other types of goods under EAEU as well. Russia makes a special focus on that matter, mulling extension of labeling practices scope.

The information system of the FCS of Russia is capable of using the data from the labeling system, and of automatic uploading to the system of the required customs control data. The information stated in the goods declaration is automatically compared, and the control results are recorded.

The entire scope of activities aimed at providing a comprehensive control fits harmoniously into the scope of activities aimed at establishing the mechanism of traceability of the goods imported to the EAEU territory from third countries, carried out at the platform of the Eurasian Economic Union.

The goods flow traceability mechanism can be implemented by way of integration of the information systems of customs services and other state supervising bodies of the EAEU member states based on the EAEU integrated information system.

The mechanism will make it possible:

- to form a unified system for registration and identification of companies (as exemplified by the European Union);
- to create the uniform dossier of a taxes and duties payer;
- to extend the simplifications for bona fide subjects.

The introduction of the goods flows traceability mechanism will provide the federal executive bodies of all EAEU member states with an opportunity to maintain effective state control, including in administrating customs and tax payments.

The set of measures had tremendously improved the control outcomes, particularly leading to three times grow in amounts of revenue recovered at post-clearance phase as compared with 2015.

Performance of Customs and Tax authorities in cross-cutting competency areas of countering revenue threats, namely false (pseudo) export and false imports, customs undervaluation etc., pertains to preconditions below:

- Customs and Tax authorities apply software providing integration in terms of data and results of control exchange and use of electronic signature certificates;
- introducing technologies focused on the mutual application of the results of the assessment of traders activities against customs and tax risks in the categorization of entities, as well as the results of control implemented agencies with their respective competencies;
- full inclusion of ICT and data exchange in the near to online mode, sharing results of risk mitigation with respect to concrete objects of control and taking stock of these results in analysis work including non-compliance risks assessment and operative collaboration during controls;
- technologies should include joint coordinated control measures/actions, besides the traditional forms of control done agencies independently;
- ensuring end-to-end process of monitoring natural persons and legal entities activities;
- eliminating overlaps and duplication of efforts in customs and tax control;
- establishing a single national system for registration and identification of traders and ensuring use of HS based system of goods description and coding by all national controlling agencies;

- establishing and maintaining common database of subjects electronic profile, that would allow store and update all information about traders collected by Customs and Tax authorities, including data on customs and tax arrears;
- creating common database of offences.

Conclusion:

1. Tangible results in improving the efficiency of revenue collection heavily depend on each of agencies efforts in introducing effective mechanisms of control within their competencies. Furthermore, information exchange between agencies in real time mode is crucial, with utmost consideration to principles of mutual accessibility and veracity of control results and data required for customs and tax control. Merely mechanical amalgamation of two agencies in one authority is not sufficient and would not guarantee the improvement of revenue collection.
2. Customs is a multifunctional institution . Fiscal part is only one of four strategic functions (trade facilitation, national security, environment and human health and life protection, improvement of infrastructure and capacity building). Customs collaborates with various international economic and financial institutions, namely UNESCO, ISO, INTERPOL, UPU, Council of Museums and many others. Therefore, not only fiscal function but all aforesaid tasks have to be taken into account when developing and improving customs service.
3. In order to ensure coherent and coordinated achievement of country`s tasks including control at the border, besides cooperation with tax agency, customs has to effectively work together with other state authorities fulfilling functions of border, veterinary, phytosanitary and other forms of control.

**AGREEMENT
ON THE COOPERATION BETWEEN THE FEDERAL CUSTOMS SERVICE
AND THE FEDERAL TAX SERVICE**

(Moscow, January 21, 2010)

List of Amending Documents

(as amended by [Amendments and Supplements No. 1](#),

approved by FCS of Russia on August 22, 2011 No. 01-69/32,

FTS of Russia on August 22, 2011

[Amendments and Supplements No. 2](#),

approved by FCS of Russia on December 25, 2012, FTS of Russia on December 25, 2012,

[Amendments and Supplements No. 3](#),

approved by FCS of Russia on September 22, 2014, FTS of Russia on September 22, 2014,

The Federal Customs Service, acting on the basis of the [Regulation](#) on the Federal Customs Service, approved by [Decree](#) of the Government of the Russian Federation, dated September 16, 2013 No. 809 “On the Federal Customs Service”, represented by the Head of Russian Federal Customs Service Andrei Yurevich Belianinov, and the Federal Tax Service, acting on the basis of the [Regulation](#) on the Federal Tax Service, approved by Decree of the Government of the Russian Federation, dated September 30, 2004 No. 506 “On the Approval of the Regulation on the Federal Tax Service”, represented by the Head of Russian Federal Tax Service Mikhail Pavlovich Mokretsov, hereinafter referred to as the Parties, in order to ensure coordination and effective interaction, entered into this Agreement and agreed as follows.

(as amended by [Amendments and Supplements No. 3](#), approved by FCS of Russia on September 22, 2014, FTS of Russia on September 22, 2014,

I. General Provisions

Article 1

Cooperation of the Parties shall be based on the mutual provision of necessary data from databases and operational information. Each Party shall take the necessary measures to protect against unauthorized distribution of information, provided to it by the other Party in accordance with this Agreement, affecting the interests of third parties and classified as a commercial and tax secrecy.

(as amended by [Amendments and Supplements No. 2](#), approved by FCS of Russia on 12/25/2012, FTS of Russia on 12/25/2012,

In the framework of this Agreement, the Parties shall elaborate a coordinated position in the preparation of draft regulatory, interagency legal acts, related to improving the organization of the system of control over the observance of the customs legislation of the Customs Union, the legislation of the Russian Federation on customs procedures, the foreign exchange legislation of the Russian Federation, as well as the legislation of the Russian Federation on taxes and levies.

(as amended by [Amendments and Supplements No. 1](#), approved by FCS of Russia on August 22, 2011, FTS of Russia on August 22, 2011)

Article 2

The Parties shall interact and coordinate their activities in the following areas:

exchange of information for the purpose of monitoring compliance with the customs legislation of the Customs Union, the legislation of the Russian Federation on customs, the foreign exchange legislation of the Russian Federation, the legislation of the Russian Federation on taxes and levies and other legislation, control over the observance of which is entrusted to the tax and customs authorities;

(as amended by [Amendments and Supplements No. 1](#), approved by FCS of Russia on August 22, 2011, FTS of Russia on August 22, 2011)

development and implementation of proposals to improve the system of measures for the enforcement of the customs legislation of the Customs Union, the legislation of the Russian Federation on customs, the foreign exchange legislation of the Russian Federation, the legislation of the Russian Federation on taxes and levies, and aimed at the prevention, detection and suppression of crimes and offenses in the tax, customs and other areas of mutual interest;

(as amended by [Amendments and Supplements No. 1](#), approved by FCS of Russia on August 22, 2011, FTS of Russia on August 22, 2011)

monitoring the activities of the participants of foreign economic activity (FEA) by operational information exchange and coordination of audits of FEA operators, including persons, operating in the field of customs, persons engaged in wholesale or retail sale of imported goods, as well as other persons related to the subsequent operations with goods, imported into the Russian Federation;

(as amended by [Amendments and Supplements No. 1](#), approved by FCS of Russia on August 22, 2011, FTS of Russia on August 22, 2011)

development of joint interagency regulations on the procedures of auditing entities being FEA operators, including persons, operating in the field of customs, persons engaged in wholesale or retail sale of imported goods, as well as other persons related to the subsequent operations with goods, imported into the Russian Federation;

(as amended by [Amendments and Supplements No. 1](#), approved by FCS of Russia on August 22, 2011, FTS of Russia on August 22, 2011)

unification of the information used for the activities on the tax and customs control, development and implementation of joint technology solutions for information exchange and protection;

development of new information technologies, aimed at the integration of information resources of the Parties.

For the purpose of rapid exchange of information, its transfer between the FCS of Russia and the FTS of Russia, their territorial bodies and structural divisions shall be allowed in electronic form via secure communication channels, in the case of transmitting data using enhanced encrypted and certified digital signature, no duplicating thereof in hard copies shall be allowed.

(this paragraph is introduced by [Amendments and Supplements No. 2](#), approved by FCS of Russia on December 25, 2012, FTS of Russia on December 25, 2012)

II. Interaction of the Parties

Article 3

Information interaction of the Parties shall be on a free-of-charge basis.

The Parties shall carry out scheduled (within the prescribed time limits) and operational (as per initiative and at request) information exchange under [Article 8](#) of the Customs Code of the Customs Union, [Article 97](#) and [part 1 of Article 99](#) of the Federal Law dated November 27, 2010, No. 311-ФЗ “On Customs Regulation in the Russian Federation” and [clause 3 of Article 82 of part one](#) of the Tax Code of the Russian Federation.

(as amended by [Amendments and Supplements No. 1](#), approved by FCS of Russia on August 22, 2011, FTS of Russia on August 22, 2011)

In order to reduce mutual correspondence, the Parties may set the terms and conditions and the procedure for sending requests by signing the relevant protocol by the Parties, which shall be an integral part hereof.

Issues on information cooperation between the Parties may be modified and supplemented by agreement of the Parties in accordance with the procedure, provided for in [Article 20](#) hereof.

Article 4

The scheduled exchange of information in electronic form shall be carried out by the Parties at the federal level through the Central Information and Technical Customs Administration of the FCS of Russia (CITCA of the FCS of Russia) and Nalog-Servis Federal Government Institution of the Federal Tax Service (Nalog-Servis FGU of the FTS of Russia). The Parties shall ensure the provision of the scheduled information to regional bodies according to the departmental affiliation.

(as amended by [Amendments and Supplements No. 2](#), approved by FCS of Russia dated December 25, 2012, FTS of Russia dated December, [Amendments and Supplements No. 3](#), approved by FCS of Russia on 9/22/2014, FTS of Russia on 9/22/2014)

The procedure and timing for the provision of information, the structure and the format of indicators, as well as the structural subdivisions of the Parties, responsible for the preparation, transmission and receipt of information, shall be recorded in the Protocol of Information Interaction of the Parties, which, after signing by the Parties shall be an integral part hereof. The information shall be exchanged through communication channels with the use of information security facilities or on magnetic media, and by providing mutual access to the information from the databases of the Parties.

Article 5

Operational (as per initiative and at request) exchange of information shall be carried out by the Parties at the federal, regional and territorial levels of cooperation.

Article 6

Information, to be provided by the Federal Customs Service to the Federal Tax Service on a scheduled basis, shall include the following:

Information from the database of electronic copies of goods declarations of the UAIS of customs authorities (as per agreed items);

Information from the database on customs transit of the UAIS of customs authorities (as per agreed items);

Information from the database of statistical forms for accounting movement of goods in mutual trade between the Russian Federation and the Member States of the Customs Union (in the agreed format);

(this paragraph is introduced by [Amendments and Supplements No. 3](#), approved by FCS of Russia on September 22, 2014, FTS of Russia on September 22, 2014)

Data from customs pay-in slip (as per agreed items);

data from transaction certificates (as per agreed items);

data on the receipt of funds on the accounts of the FEA operators from exports of goods against the fulfillment of obligations under foreign trade contracts (as per agreed items);

bulletins "Customs Statistics of Foreign Trade of the Russian Federation";

data on indebtedness in mandatory payments of debtors, being on record of the appropriate customs authority (in the agreed format);

information on export date, quantity, and value (if any) of the goods, actually exported outside the customs territory of the Customs Union through the Russian part of the customs border of the Customs Union in accordance with the customs procedure of export of goods (as per agreed items);

information on export date, quantity and value (if any) of the goods, actually exported outside the customs territory of the Customs Union, received from the customs authorities of the Member States of the Customs Union in accordance with the customs procedure of export of goods from the Russian Federation (as per agreed items and if technically feasible);

information on the date of import and the quantity of goods, actually imported into the customs territory of the Customs Union (as per agreed items);

information about the proceedings concerning administrative offenses, initiated by the customs authorities with respect to the identified violations of acts foreign exchange legislation of the Russian Federation and acts of foreign exchange regulation bodies;

regulatory and reference information from the UAIS of customs authorities (as per agreed items);

information, submitted to customs authorities in accordance with [Article 159](#) of the Customs Code of the Customs Union at the arrival (departure) of goods (as per agreed items).

If the information provided contains data, constituting state secret, the transmission of such information shall be carried out in accordance with the Instructions on the Security Control in the Russian Federation, approved by the Decree of the Government of the Russian Federation dated January 5, 2004 No. 3-1.

(Article 6 as amended by [Amendments and Supplements No. 2](#), approved by FCS of Russia on December 25, 2012, FTS of Russia on December 25, 2012)

Article 7

The customs authorities, in the region of which the places of departure of goods from the territory of the Russian Federation and other territories under its jurisdiction (the places of arrival of goods from the territory of the Russian Federation and other territories under its jurisdiction) are located, shall provide, upon request of the tax authorities at all levels, data provided for in [paragraphs 10, 11, 14 of Article 6](#) hereof (except in the case of export of goods across the border of the Russian Federation with the Member State of the customs Union, where customs control is canceled), subject to the presence the following grounds in the request:

detection of non-compliance of the data, received in electronic form on a scheduled basis from the customs authorities, including the case of absence thereof, with the data, specified in the documents, submitted by the taxpayer (with an indication of the inconsistencies detected);

the taxpayer, having declared the 0 per cent tax rate for the value added tax on the transactions in sale of goods, services, or the supplier of the exported goods have not complied with the judgments in force in cases of administrative and tax offenses, or if the competent authorities have adopted the decision to institute criminal proceedings, related to the payment (compensation) of value added tax;

the need to provide the judicial and other authorities with documentary evidence, containing the information set out in [paragraphs 10, 11, 14 of Article 6](#) hereof.

The customs authorities, in which the declaration of goods was carried out, shall provide, upon request of the tax authorities at all levels, the data provided for in [paragraphs 2, 3, 4, 5, 6, 9, 10, 14 of Article 6](#) hereof, subject to the presence the following grounds in the request:

detection of non-compliance of the data, received in electronic form on a scheduled basis from the FCS of Russia, including the cases of absence thereof, with the data, specified in the documents, submitted by the taxpayer (with an indication of the inconsistencies detected);

the taxpayer, having declared the 0 per cent tax rate for the value added tax on the transactions in sale of goods, services, or the supplier of the exported goods have not complied with the judgment in force in cases of administrative and tax offenses, or if the competent authorities have adopted the decision to institute criminal proceedings, related to the payment (compensation) of value added tax;

the need to provide the judicial and other authorities with documentary evidence, containing the information set out in [paragraphs 2, 3, 4, 5, 6, 9, 10, 14 of Article 6](#) hereof.

The customs authorities, in which the declaration of goods was carried out, shall provide, upon request of the tax authorities at all levels, the following data, required for the tax control measures:

data on the results of verification of the declared customs value of goods specific to the particular FEA operators;

data on the fact of declaring goods with the application of copies of the goods declarations and other documents, submitted when declaring goods for documentary evidence of breach of law on taxes and levies, identified in the course of tax audits and inspections of compliance with the foreign exchange legislation;

data on the presence of overpaid customs duties, unspent advance payments on the date of receipt of the request, on the amounts of the refund of customs duties paid previously by FEA operators, including VAT and excise duties;

copies of the arbitration court determinations on the acceptance of the claim and the initiation of the proceedings, as well as information about the decision, adopted by the

arbitration court of the first instance with regard to a resolved dispute on challenging the decision of the customs authority on the (upward) adjustment of customs value produced.

(this paragraph is introduced by [Amendments and Supplements No. 3](#), approved by FCS of Russia on September 22, 2014, FTS of Russia on September 22, 2014)

The customs authorities at all levels shall provide, upon request of the tax authorities and subject to the presence of grounds for the need to submit to the judicial and other authorities a written evidence on the data, prescribed by [paragraph 12 of Article 6](#) hereof, in such request.

(Article 7 as amended by [Amendments and Supplements No. 2](#), approved by FCS of Russia on December 25, 2012, FTS of Russia on December 25, 2012)

Article 8

The customs authorities shall provide the following to the tax authorities at all levels in a mandatory and promptly manner:

data on the repayment of funds to the payers (in the agreed format) shall be sent to the tax authority at the place of tax registration of the person, which receives the repayment (in the case of repayment of funds to another person on behalf of the payer, the data shall be sent both to the tax authority at the place of tax registration of the payer and the tax authority at the place of tax registration of another person);

Information on the results of verification activities, carried out by the customs authorities with regard to the information, provided by the tax authorities (as per agreed items).

Article 9

Information, to be provided by the Federal Tax Service to the Federal Customs Service on a scheduled basis, shall include the following:

information from the Unified State Register of Legal Entities (EGRUL) in its entirety, including the sensitive information;

(as amended by [Amendments and Supplements No. 2](#), approved by FCS of Russia on 12/25/2012, FTS of Russia on 12/25/2012)

information from the Unified State Register of Individual Entrepreneurs (EGRIP) in its entirety, including the sensitive information;

(as amended by [Amendments and Supplements No. 2](#), approved by FCS of Russia on 12/25/2012, FTS of Russia on 12/25/2012)

Information from the database of the Unified State Register of Taxpayers (as per agreed items);

a list of taxpaying entities, which have not provided tax returns and financial statements for two or more reporting periods;

data on taxpaying entities that have debts for tax, except deferred tax;

information about the proceedings concerning administrative offenses, initiated by the tax authorities with respect to the identified violations of acts foreign exchange legislation of the Russian Federation and acts of foreign exchange regulation bodies;

reference information, used in the database management by the FTS of Russia;

information on the amounts of indirect taxes, paid to the budgets of Member States of the Customs Union, tax incentives (tax exemption) in the form of registers of applications for

the import of goods and payment of indirect taxes;

(this paragraph is introduced by [Amendments and Supplements No. 1](#), approved by FCS of Russia on August 22, 2011, N 01-69/32, FTS of Russia on August 22, 2011)

information on bank accounts of FEA operators, having indebtedness for customs and other payments, to be collected by the customs authorities.

(this paragraph is introduced by [Amendments and Supplements No. 2](#), approved by FCS of Russia on 12/25/2012, FTS of Russia on 12/25/2012)

Article 10

The tax authorities shall provide the following upon request of the customs authorities at all levels:

a) information in respect of the persons, referred to in [paragraph 2 of Article 122](#) of the Customs Code of the Customs Union, and other persons related to the subsequent transactions with goods, imported to the Russian Federation, including:

(as amended by [Amendments and Supplements No. 1](#), approved by FCS of Russia on August 22, 2011, FTS of Russia on August 22, 2011)

information from the Unified State Register of Legal Entities (EGRUL) (in case of non-compliance of the data, contained in the documents, submitted to the customs authorities, with the information, provided by the FTS of Russia on a scheduled basis, with an indication of the identified inconsistencies, the availability of information on reorganization, liquidation of the legal entity, on the exclusion of an inactive legal entity from the Unified State Register of Legal Entities (EGRUL), having indebtedness to a customs authority);

(as amended by [Amendments and Supplements No. 1](#), approved by FCS of Russia on August 22, 2011, FTS of Russia on August 22, 2011)

data on the applicable taxation system;

data on the application of a person to the tax authority for a repayment (return) of the VAT and excise duties in connection with the implementation of foreign trade operations;

(as amended by [Amendments and Supplements No. 3](#), approved by FCS of Russia on 9/22/2014, FTS of Russia on 9/22/2014)

a copy of the articles of association of a legal entity (amended articles of association);

data from the balance sheet, other financial statements;

(as amended by [Amendments and Supplements No. 1](#), approved by FCS of Russia on August 22, 2011, FTS of Russia on August 22, 2011)

data on the results of tax audits carried out, as per the following items:

(as amended by [Amendments and Supplements No. 1](#), approved by FCS of Russia on August 22, 2011, FTS of Russia on August 22, 2011)

type of tax audit;

(as amended by [Amendments and Supplements No. 1](#), approved by FCS of Russia on August 22, 2011, FTS of Russia on August 22, 2011)

the subject of tax audit;

(as amended by [Amendments and Supplements No. 1](#), approved by FCS of Russia on August 22, 2011, FTS of Russia on August 22, 2011)

audited period;

(as amended by [Amendments and Supplements No. 1](#), approved by FCS of Russia on

August 22, 2011, FTS of Russia on August 22, 2011)

start date and end date of the audit;

(as amended by [Amendments and Supplements No. 1](#), approved by FCS of Russia on August 22, 2011, FTS of Russia on August 22, 2011)

list of violations detected, indicating the articles of the Tax Code, according to which a person is drawn to the tax liability;

(as amended by [Amendments and Supplements No. 1](#), approved by FCS of Russia on August 22, 2011, FTS of Russia on August 22, 2011)

additionally charged amount of payments, including the amount of VAT, which has been denied to repay;

(as amended by [Amendments and Supplements No. 1](#), approved by FCS of Russia on August 22, 2011, FTS of Russia on August 22, 2011)

amounts of penalties for tax offenses;

(as amended by [Amendments and Supplements No. 1](#), approved by FCS of Russia on August 22, 2011, FTS of Russia on August 22, 2011)

data on all open ruble and foreign currency accounts;

(this paragraph is introduced by [Amendments and Supplements No. 1](#), approved by FCS of Russia on August 22, 2011, FTS of Russia on August 22, 2011)

b) information on individual entrepreneurs, including the following:

information from the Unified State Register of Individual Entrepreneurs (EGRIP) (in case of non-compliance of the data, contained in the documents, submitted to the customs authorities, with the information, provided by the FTS of Russia on a scheduled basis, with an indication of the identified inconsistencies, the availability of information on declaration of bankruptcy of an individual entrepreneur, having indebtedness to a customs authority);

(as amended by [Amendments and Supplements No. 1](#), approved by FCS of Russia on August 22, 2011, FTS of Russia on August 22, 2011)

data on the applicable taxation system;

data on the application of a person to the tax authority for a repayment (return) of the VAT and excise duties in connection with the implementation of foreign trade operations;

(as amended by [Amendments and Supplements No. 3](#), approved by FCS of Russia on 9/22/2014, FTS of Russia on 9/22/2014)

data on the results of financial and economic activity of the taxpayer, compiled on the basis of his/her financial statements (depending on the taxation system);

(as amended by [Amendments and Supplements No. 1](#), approved by FCS of Russia on August 22, 2011, FTS of Russia on August 22, 2011)

data on the results of tax audits carried out, as per the following items:

(as amended by [Amendments and Supplements No. 1](#), approved by FCS of Russia on August 22, 2011, FTS of Russia on August 22, 2011)

type of tax audit;

(as amended by [Amendments and Supplements No. 1](#), approved by FCS of Russia on August 22, 2011, FTS of Russia on August 22, 2011)

the subject of tax audit;

(as amended by [Amendments and Supplements No. 1](#), approved by FCS of Russia on August 22, 2011, FTS of Russia on August 22, 2011)

audited period;

(as amended by [Amendments and Supplements No. 1](#), approved by FCS of Russia on August 22, 2011, FTS of Russia on August 22, 2011)

start date and end date of the audit;

(as amended by [Amendments and Supplements No. 1](#), approved by FCS of Russia on August 22, 2011, FTS of Russia on August 22, 2011)

list of violations detected, indicating the articles of the Tax Code, according to which a person is drawn to the tax liability;

(as amended by [Amendments and Supplements No. 1](#), approved by FCS of Russia on August 22, 2011, FTS of Russia on August 22, 2011)

additionally charged amount of payments, including the amount of VAT, which has been denied to repay;

(as amended by [Amendments and Supplements No. 1](#), approved by FCS of Russia on August 22, 2011, FTS of Russia on August 22, 2011)

amounts of penalties for tax offenses;

(as amended by [Amendments and Supplements No. 1](#), approved by FCS of Russia on August 22, 2011, FTS of Russia on August 22, 2011)

data on all open ruble and foreign currency accounts;

(this paragraph is introduced by [Amendments and Supplements No. 1](#), approved by FCS of Russia on August 22, 2011, FTS of Russia on August 22, 2011)

c) information about the fact of payment (refund) of VAT and excise duties in respect of goods, declared under re-import customs regime, indicating that domestic taxes have been paid to the federal budget and not received by the taxpayer directly or indirectly as payments, incentives or compensation in connection with the export of goods.

Article 11

The tax authorities shall provide the following to the customs authorities at all levels in a mandatory and promptly manner:

a) data on the occurrence (use, sale, storage) of the goods on the territory of the Russian Federation that has not passed customs clearance, including excisable goods, to be stamped and sold without excise stamps;

b) data on violations of the legislation of the Russian Federation in respect of goods and vehicles, released for free circulation (conditionally released) on the customs territory of the Customs Union, with the provision of incentives for payment of customs duties and involved in circulation on the territory of the Russian Federation, including:

(as amended by [Amendments and Supplements No. 1](#), approved by FCS of Russia on August 22, 2011, FTS of Russia on August 22, 2011)

goods, imported into the Russian Federation as humanitarian and technical aid;

(as amended by [Amendments and Supplements No. 1](#), approved by FCS of Russia on August 22, 2011, FTS of Russia on August 22, 2011)

goods, imported into the Russian Federation as a contribution to the authorized (share) capital of commercial organizations;

(as amended by [Amendments and Supplements No. 1](#), approved by FCS of Russia on August 22, 2011, FTS of Russia on August 22, 2011)

motor vehicles, which can be used for the prevention and rehabilitation of the disabled only;

equipment and instruments for scientific research purposes;

raw materials and components of medical devices, orthopedic products, medical equipment;

c) data on the inconsistency between the name, quantity and (or) value, at which the goods have been brought on charge by the importer, and the data on the name, quantity, price of goods and (or) currency, and the total amount, stated in the goods declaration;

(as amended by [Amendments and Supplements No. 1](#), approved by FCS of Russia on August 22, 2011, FTS of Russia on August 22, 2011)

d) information on the violation by the FEA operators of the foreign exchange legislation of the Russian Federation, acts of foreign exchange regulation bodies of the Russian Federation, legislation on state regulation of foreign trade activity with regard to the regulation of foreign trade (barter) transactions, the monitoring of which is entrusted to the customs authorities of the Russian Federation;

e) information on the results of monitoring activities, carried out by the tax authorities with regard to the information, provided by the customs authorities (as per agreed items);

f) information on the court decisions in force on the claims of the tax authorities to invalidate the state registration and liquidation of taxpaying entities on the grounds of the facts, revealed by the customs authorities.

Article 12

The request for information shall be in writing on the letterhead of customs and tax authorities respectively, prepared in any form and accompanied by all the necessary documents, and shall contain the following information:

statement of the reasons for the request;

name of the person, on whom information is requested, INN (TIN), KPP (Industrial Enterprise Classification Code), OGRN (Primary State Registration Number) (if known);

the subject matter of the request;

a list of specific discrepancies (if any) in respect of goods that ceased to be under the customs control not more than three years ago.

(as amended by [Amendments and Supplements No. 1](#), approved by FCS of Russia on August 22, 2011, FTS of Russia on August 22, 2011)

A written request for information shall be signed, at the federal level - by the Head (Deputy Head) of the FCS of Russia or the FTS of Russia, the Director (Deputy Director) of the structural subdivision of the FCS of Russia or the FTS of Russia, at the regional (interregional) and territorial level - by the Director (Deputy Director) of the customs authority, or the director of the customs authority service, the head (deputy head) of the tax authority.

(as amended by [Amendments and Supplements No. 2](#), approved by FCS of Russia on 12/25/2012, FTS of Russia on 12/25/2012)

A written request for information and technical issues shall be signed by the Director (Deputy Director) of the structural subdivision, whose competence includes the organization of the scheduled informational interaction of the Parties at the federal level.

Article 13

A request of either Party shall be accepted for execution immediately after the receipt thereof by the appropriate authority and shall be executed within 30 calendar days.

(as amended by [Amendments and Supplements No. 1](#), approved by FCS of Russia on

August 22, 2011, FTS of Russia on August 22, 2011)

If more time is required for the execution of the request, the Party, requesting the information, shall be sent an intermediate letter, indicating the envisaged date for execution of the request.

If the Party does not have the information, requested by the other Party, or the information was previously provided on a scheduled basis, or if the information can not be provided due to objective reasons, the Party shall inform the Party, interested in receiving information, in writing of inability to execute the request with the indication of specific reasons. The exceptions are requests in cases of administrative offenses and criminal cases, which shall be executed in the manner and within the terms, established by the [Code of Administrative Offenses](#) of the Russian Federation and the [Criminal Procedure Code](#) of the Russian Federation.

Article 14

Upon a written request, the officers of the Parties, subject to permission of the requested Party, shall have the right:

- to examine documents and other data directly in the office of the requested Party;
- to obtain duly certified copies of documents related to the execution of the request.

Article 15

In the process of transmitting and receiving information, the Parties shall ensure that its measures for its protection are taken within the powers available.

Information, obtained by the customs and tax authorities within the framework of this Agreement, shall be used exclusively for official purposes and may not be transferred to third parties without the consent of the source of information, except in cases determined by the laws and regulations of the Russian Federation.

Information on foreign exchange transactions, received by the FTS of Russia from the FCS of Russia, may be used only for the purpose of monitoring compliance with the legislation on taxes and levies and other legislation, the control of compliance with which is entrusted to the tax authorities.

For disclosure of the information received, the officials of customs and tax authorities shall be liable in accordance with the Russian legislation.

Article 16

In order to implement this Agreement, the Parties may agree and adopt cooperation plans, develop guidance, provide mutual methodological assistance.

Article 17

The Parties shall carry out joint arrangements to improve the training of their officers in accordance with specific plans (workshops, conferences, consultations, training, etc.).

The Parties shall organize studying of foreign experience in the field of customs and tax control of foreign economic activity by their officers.

Article 18

The Parties under this Agreement shall:

promptly inform each other of any changes in the customs legislation of the Customs Union and the legislation of the Russian Federation on customs, and the legislation of the Russian Federation on taxes and levies, as well as the legal acts, issued by the FTS of Russia and the FCS of Russia, regarding the implementation of customs, foreign exchange and tax control;

(as amended by [Amendments and Supplements No. 1](#), approved by FCS of Russia on August 22, 2011, FTS of Russia on August 22, 2011)

review the new methods of tax and customs control;

promptly inform each other of the identified new trends and schemes of tax and customs offenses and crimes in the field of foreign economic activity.

Article 19

The Parties shall interact in carrying out the tasks, entrusted to them, in order to identify, prevent and repress offenses in customs, tax and foreign exchange areas, and to this end, joint departmental legal acts shall be developed.

Interaction during the tax and customs control can be carried out both at the federal level and at the level of regional (inter-regional) and territorial tax and customs authorities. The Parties shall coordinate the interaction of their territorial bodies.

In carrying out the tasks, entrusted to them, the Parties may coordinate inspections of foreign economic activity operators, persons, operating in the field of customs, persons engaged in wholesale or retail sale of imported goods, as well as other persons related to the subsequent operations with goods, imported into the Russian Federation.

(as amended by [Amendments and Supplements No. 1](#), approved by FCS of Russia on August 22, 2011, FTS of Russia on August 22, 2011)

If necessary, the Parties may establish joint task groups comprising representatives of concerned subdivisions of the Parties.

According to the preliminary agreement, the Parties may involve the officers of customs and tax authorities as experts, to deal effectively with the challenges facing them in the manner prescribed by the legislation of the Russian Federation.

III. Final Provisions

Article 20

This Agreement shall enter into force upon signature by the Heads of the Parties.

The Agreement shall have an indefinite period, but may be terminated by written notice by either Party. The Party, intending to terminate the Agreement, shall express its intention not less than three months before the termination of the Agreement. The Parties shall, prior to the termination of the Agreement, fulfill the obligations, adopted in accordance with the Agreement.

This Agreement may be amended or supplemented by mutual agreement of the Parties. All amendments and supplements hereto shall be an integral part of the Agreement and shall enter into force only after they are signed by both Parties.

This Agreement is made in two copies having equal legal force.

Article 21

After the entry into force of this Agreement, the [Agreement](#) on Cooperation of the Federal Tax Service and the Federal Customs Service dated July 14, 2005 shall become null and void.

The Protocol of Information Interaction of the Parties and the Attachment No. 1 to it shall become null and void after the approval of the Protocol of Information Interaction of the Parties, provided for [Article 4](#) hereof, and the technical readiness of both Parties.

Head of the Federal
Customs Service
ANDREY BELYANINOV
January 21, 2010, No. 01-69/1

Head of the Federal
Tax Service
MIKHAIL MOKRETSOV
January 21, 2010, No. MM-27-2/1
