

Eurasian Economic Commission Customs Regulation of the express consignments and international postal items in the Eurasian Economic Union



■ Initiative / Pilot Date of implementation		■ Existing Practice															
General Overview <i>(Please tick one or more, as applicable)</i>																	
Simplification of Procedures for E-Commerce	■	Safety & Security	■														
Revenue Collection	■	Cooperation between Customs/Express	■														
Data Exchange	■	Cooperation between Customs/Post	■														
E-commerce at Glance (e.g., De Minimis threshold)	Stakeholders Involved																
<p>Customs Duty: The de minimis threshold for goods for commercial purposes is 200 euro in equivalent. If customs value is less than 200 euro in equivalent no customs duties and taxes are paid. There is an exemption from payments for goods for personal use transported inter alia by postal operators and express couriers. The de minimis threshold for them is 1000 euro in equivalent. But this threshold will be gradually decreasing down to 200 euro in equivalent by 2020 and it will be the same de minimis level for goods for commercial and personal uses. There is a different form of customs declaration for goods for commercial use and goods for personal use.</p> <p>Taxes (VAT/GST): VAT paid on imported goods with duties. But tax legislation is regulated at national level. Concrete rates of VAT are set out in national legislation.</p> <p>Gift : There is a special threshold for goods for personal use including gifts– 1000 euro.</p> <p>Commercial Samples:</p>	<table style="width: 100%; border-collapse: collapse;"> <tr><td>Customs Administration</td><td style="text-align: right;">■</td></tr> <tr><td>Postal Operator</td><td style="text-align: right;">■</td></tr> <tr><td>Express Service Providers</td><td style="text-align: right;">■</td></tr> <tr><td>E-Vendors/Platforms</td><td style="text-align: right;"><input type="checkbox"/></td></tr> <tr><td>Other Governmental Authorities</td><td style="text-align: right;"><input type="checkbox"/></td></tr> <tr><td>Consumer</td><td style="text-align: right;"><input type="checkbox"/></td></tr> <tr><td>Others (Please specify) :</td><td style="text-align: right;"><input type="checkbox"/></td></tr> </table>			Customs Administration	■	Postal Operator	■	Express Service Providers	■	E-Vendors/Platforms	<input type="checkbox"/>	Other Governmental Authorities	<input type="checkbox"/>	Consumer	<input type="checkbox"/>	Others (Please specify) :	<input type="checkbox"/>
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Brief Description of the Initiative/Existing Practice	
<p>Customs Code of the Customs Union (CC CC) and Customs Code of the Eurasian Economic Union (CC EAEU) (entering into force on 1st of January 2018) include provisions relating to express consignments and international postal items.</p> <p>CC CC and CC EAEU stipulate some facilitation measures for these categories of goods such as priority treatment for express consignments and international postal items, possible release of such goods before submitting customs declaration, deferred payment of customs duties and taxes (submitting goods declaration and payment of duties by the 15th day of the following month).</p> <p>According to the Commission Decision № 263 simplified customs declaration with a reduced set of data (list of express consignments) can be used.</p> <p>According to the Commission Decision № 310 for the customs declaring of the international postal items could be used CN22/CN23 forms.</p> <p>De minimis levels for the goods transported by couriers and postal operators for commercial and personal purposes are 200 and 1000 euro in equivalent respectively.</p>	
Process and Activities associated with the Initiative/Existing Practice	
<p>E-Commerce goods are transported primarily as express consignments and postal items. Therefore, in the Eurasian Economic Union the process of improving customs administration of express consignments and international postal items has been initiated.</p> <p>Two draft Commission Decisions relating to declaring of express consignments for commercial and personal uses have been developed. Such initiatives are oriented on the electronic declaration of express consignments (submission of the list of express consignments). It is presumed that all the necessary data will mainly be submitted in electronic form. It could provide more possibilities for automatic data analysis and improvement of risk management.</p> <p>Similar activities are under planning in case of postal items.</p> <p>Intergovernmental Council Decision establishes the gradual reduction of the de minimis level for goods for personal use transported as postal items and express consignments (from 1000 to 200 euro in equivalent by 2020). National tax legislation of the Member States could also envisage VAT collection for these categories of goods.</p> <p>New Customs Code of the Eurasian Economic Union includes more facilitation measures for AEOs that could involve express couriers in the AEO Programme. For example, all customs operations and customs control should be conducted at the AEO premises with fewer physical and documents-based control. AEO status could also provide more possibilities for partnership between Customs and express couriers (information exchange, consultation, etc).</p>	
Key Enablers <i>(Please tick one or more, as applicable)</i>	Relevant WCO Instruments and Tools
<ul style="list-style-type: none"> ■ Review and update of <i>De Minimis</i> ■ Changes on legal framework ■ Creation of IT System ■ Private Sector (Political Will) ■ Exchange of information with stakeholders ■ Other (Please specify): Paper-based documents for the international postal items 	<p>Immediate Release Guidelines SAFE Framework of Standards to Secure and Facilitate Global Trade</p>
Value Proposition [Benefits] of the Initiative/Existing Practice	
<p>Expedited clearance of express consignments and postal items.</p> <p>Possibility to increase effectiveness of customs controls due to an electronic form of the declaration.</p> <p>Handling of express consignments and postal items automatically including the selection of parcels for customs control and physical inspection.</p>	

Relevant links or documents	Contact Person for Further Information
<p>Customs Code of the Customs Union Customs Code of the Eurasian Economic Union (come into force in 2018). Commission Decision № 263 of 20/05/2010 Commission Decision № 310 of 18/06/2010 Agreement on Procedure of Movement of Private Goods by Individuals across the Customs Border of the Customs Union</p>	<p>Name: Petr Shashev Position: Consultant of the Department of the customs legislation and law enforcement practice Authority: Eurasian Economic Commission E-Mail: shashaev@eecommission.org</p>
