

Peculiarities of customs formalities completion

On February 7, 2014 the Ministry of Revenue and Duties of Ukraine adopted Resolution No. 804 "On approval of payment procedure for completion of customs formalities by the revenue and duties authorities outside the location of these bodies or outside of working hours established for them" dated 16.12.2013

The procedure regulates the issues of making decisions by the agencies of revenue and duties **on the basis of the written request** of the customs applicant or his/her authorized representative on completion of customs formalities by the revenue and duties authorities outside of the location of these bodies or outside of working hours established for them, as well as charge and payment for implementation of customs formalities by the said bodies.

Fee shall be charged on the basis of:

- customs declaration on the blank of single administrative document being filed as a hard copy or electronic customs declaration certified by digital signature;
- standardized customs receipt MD-1 when fulfillment of customs formalities shall not provide submission of customs declaration. Fee shall be paid up to or during implementation of customs formalities by the agencies of revenue and duties.

Charging and paying for completion of customs formalities outside the location of the revenue and duties agencies shall be done as follows:

- in subdivisions of customs clearance of the revenue and duties agencies that has five-day working week or work in shifts, - charge for implementation of customs formalities for the work performed during normal working hours, overtime, at night, day offs and non-working days according to the time of the factual fulfillment of customs formalities;
- in subdivision of customs clearance of the revenue and duties agencies working round the clock, - charge for implementation of customs formalities during working hours.

Fee shall be charged for every full or part hour of the implementation of customs formalities outside the location of the revenue and duties agencies or outside of working hours established for these bodies, regardless of the number of officials of the said authorities involved.

Fee shall be charged in hryvnas at the official exchange rate set by the National Bank of Ukraine at the date of filing customs declaration and if the fulfillment of customs formalities is not related to the submission of customs declaration - on the date of actual payment.

The payers can make payments by non-cash transfer as advance payments or in cash through the cash department of the revenue and duties authorities or financial institution transferring money to the accounts opened in the name

of the revenue and duties authorities in local bodies of the State Treasury Service.

No fee shall be charged for the fulfillment of customs formalities with regard to:

- humanitarian aid imported to the customs territory of Ukraine (exported) according to the Law of Ukraine “ On Humanitarian Aid”;
 - goods transported through the customs territory of Ukraine according to the Law of Ukraine “On Transit of Goods”.
-

Contact

Tetiana Bagmet

Corporate Services Consultant

Tetiana.Bagmet@accace.com

www.accace.com

Disclaimer

Please note that the present Tax & Fiscal Alert has been prepared for general guidance on the matter and it does not represent a customized professional advice. Furthermore, because the legislation is changing continuously, some of the information may have been modified after the Tax & Fiscal Alert has been released and Accace does not take any responsibility and is not liable for any potential risks or damages caused by taking actions based on the information provided herein.

