



## Temporary exemption of import duties on selected products

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### In brief

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**The Eurasian Economic Commission has published a decree that temporarily exempts certain goods from import duties from 1 April 2020 until 30 June 2020 due to the COVID19 pandemic.**

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### In detail

EEC Council Decree No. 33 of 3 April 2020 “On Amending Certain Decisions of the Customs Union Commission and Approving the List of Critical Goods for Import” (the “Decree”) establishes a list of goods that are exempt from import duties, including potatoes, onions, garlic, rice, buckwheat, baby food, breastfeeding substitutes, juices and medicine.<sup>1</sup>

The Decree was published on 8 April 2020 and enters into force on 18 April 2020, but retroactively applies to goods imported from 1 April 2020. Thus, until 18 April 2020, companies that import the listed goods will be required to pay import duties at the regular rate.

Nevertheless, any duties paid from 1 April 2020 for the listed goods will be considered an overpayment and may be refunded. In accordance with the law, importers are allowed to amend customs declarations previously submitted to the customs authorities and claim the overpaid import duties for refund. The successful receipt of a refund may depend on certain conditions and the practice of particular customs offices.

Starting from 18 April 2020, the exemption must be applied to all imports of eligible goods.

### The takeaway

Companies involved in importing the listed goods should generally be eligible for the exemption from customs duties and may want to consider whether there is an opportunity for them to receive a refund for customs duties paid between 1 April and 18 April 2020.

Amending a customs declaration to claim the import duty exemption should be carried out under the general procedure. Requests to amend customs declarations may be sent to the customs authorities for up to three years after the goods were released into free circulation. In this regard, companies may consider claiming a refund immediately after the Decree came into force or at a later time (within three years). In practice, the customs authorities may refuse to allow the amendment of customs declarations for purely formal reasons. In this regard, when preparing

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<sup>1</sup> [https://docs.eaeunion.org/docs/ru-ru/01425324/err\\_08042020\\_33](https://docs.eaeunion.org/docs/ru-ru/01425324/err_08042020_33)

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your amendments to declarations and submitting documents to receive a refund, be sure to consider all the requirements established by customs legislation.

In relation to current supplies and through 30 June 2020, companies should check whether the goods they import are included in the list of exempted goods.

We expect the list to be expanded and will continue to monitor the situation and inform you of any changes.

If you wish to discuss the impact of this information on your business, please contact your personal tax manager or subject-matter partners at PwC.

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## Let's talk

We would be happy to answer any questions you may have.

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