

Russia | New Procedure of Administration for Customs Payments

This is to the attention of the clients transferring customs payments to the accounts of customs authorities independently.

We would like to inform you that in accordance with art. 36 of Federal Law No. 289-FZ dated 03.08.2018 "On Customs Regulation in the Russian Federation and on amending certain legislative acts of the Russian Federation", the period for the return of unused funds made as advance customs payments is 3 years from the date of the last order, i.e. from the date of the payment order or the last date of writing off the money from the payment order. If after three years the participant in foreign economic activity has not used these funds and has not applied for their return, these payments are written off by the customs authorities to the federal budget independently without any documents issued. The funds are written off on a quarterly basis – within a month after the end of the quarter.

In order to avoid this situation it is necessary to do the following:

- Make reconciliation with customs on a regular basis;
- Manage the available funds on the customs accounts, which dates of payment orders are close to the expiry of the 3-year period;
- Use monetary funds to pay customs fees or apply for a refund of these funds.

Unified accounts

Starting from the end of September 2018 The Federal Customs Service is planning to implement the phased transfer of participants in foreign economic activity to unified accounts. First of all, these changes will affect legal entities registered in the Urals, Privolzhsky and North-Caucasian federal districts.

Companies using unified accounts will be able to return the advance payments by submitting an application to the regional customs office in accordance with the place of tax accounting. Legislation also provides for sending an application electronically with the help of the "Personal account of a participant in foreign economic activity". This service is currently under the process of implementation.

For the owners of unified accounts the return procedure of the excessively paid or excessively collected amounts of customs payments and monetary deposit is simplified. The refund will be made automatically upon the acceptance of the correction of the goods declaration by the customs authorities, or after confirmation of the information secured by the monetary deposit (ensuring payment) transferred as the advance payment. There is no need to submit an application in this case. Since September 13, 2018 companies using unified accounts, can skip specifying the details of payment documents in the goods declaration, as the write-off will be made by the customs authorities on the basis of the total balance of funds according to the appropriate budget classification code.

In order to avoid mistakes and delays in the transfer of funds during a mass transition to unified accounts by the customs authorities we recommend to the following:

- Keep yourself informed regarding the changes in the administration of personal accounts
- Make the transition to the unified account before the beginning of the mass transfer of participants in foreign economic activity by the Federal Customs Service.

How can SCHNEIDER GROUP help?

SCHNEIDER GROUP experts have a broad practical experience in the transition to the unified account and are always ready to provide you with the professional support.