

## Customs Law in the Baltic States and in Belarus

### 1. Baltic States (European Union – EU)

Legal question	Estonia	Latvia	Lithuania
<b>Sources</b>	European Union's Customs Codex (UCC), UCC Delegated Act, UCC Implementing Act, UCC Transitional Delegated Act		
	<ul style="list-style-type: none"> <li>Tolliseadus (Customs Act)</li> <li>Kultuuriväärtuste väljaveo, ekspordi ja sisseveo seadus (Intra-Community Transport, Export and Import of Cultural Objects Act)</li> <li>Vabariigi Valitsuse määrused ja korraldused (Rulings and Orders of Government of the Republic and Ministry of Finance)</li> </ul>	<ul style="list-style-type: none"> <li>Muitas likums (Customs Act)</li> <li>Likums par nodokļiem un nodevām (Act on Taxes and Duties)</li> <li>Likums par Valsts Ieņēmumu Dienestu (Act on the State Revenue Service)</li> <li>Ministru kabineta noteikumi (Regulations of the Cabinet of Ministers)</li> </ul>	<ul style="list-style-type: none"> <li>Lietuvos Respublikos muitinės įstatymas (Law on Customs of the Republic of Lithuania)</li> <li>Lietuvos Respublikos mokesčių administravimo įstatymas (Act on the administration of taxes)</li> <li>Decisions of the Government (nutarimai) and orders of the Ministry of Finance (įsakymai)</li> </ul>
<b>Competent authority</b>	Maksu- ja Tolliamet (Tax and Customs Board)	Valsts Ieņēmumu Dienests (State Revenue Service)	Muitinės departamentas prie Lietuvos Respublikos finansų ministerijos (Customs Department under the Ministry of Finance of the Republic of Lithuania)
<b>Free Economic Zones</b>	<ul style="list-style-type: none"> <li>Muuga</li> <li>Sillamäe</li> <li>Paldiski</li> </ul>	<ul style="list-style-type: none"> <li>Freeport Liepāja</li> <li>Freeport Rīga</li> <li>Freeport Ventspils</li> <li>Freezone Rezekne</li> </ul>	<ul style="list-style-type: none"> <li>Vilnius</li> <li>Klaipėda</li> <li>Akmene</li> <li>Siauliai</li> <li>Panevezys</li> <li>Kedainiai</li> <li>Kaunas</li> <li>Marijampole</li> </ul>
<b>Entry Summary Declaration</b>	Governed by the UCC		
<b>No Declaration necessary</b>	i. e. electrical energy; goods entering by pipeline; items of correspondence; goods contained in travellers' personal baggage etc.		
<b>Time-limits for declaration</b>	depending on transportation means – via sea, air, rail, road, waterways or combined		
<b>Contents</b>	According to Annex 9, Appendix A of the UCC Transitional Delegated Act		
<b>Customs Procedures</b>	Governed by the UCC		
	Release for free circulation		
<b>Special procedures</b>	<ul style="list-style-type: none"> <li>Transit</li> <li>Storage</li> <li>Specific use</li> <li>Processing</li> </ul>		
	Export		
<b>Binding tariff information</b>	<ul style="list-style-type: none"> <li>New validity period: 3 years (instead of 6)</li> <li>Now Binding for both sides – the customs as well as the economic operators</li> </ul>		
<b>Enforceability of administrative acts</b>	<ul style="list-style-type: none"> <li>Directly enforceable</li> <li>Competent authority: bailiff</li> </ul>		

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<b>Remedies against administrative acts</b>	The same as remedies against regular administrative acts: Challenging the decision before the administration or before the court		
<b>Penalties</b>	<ul style="list-style-type: none"> <li>• Warning for minor infractions</li> <li>• For individuals fines up to 1.200 EUR or arrest</li> <li>• Legal persons up to 3.200 EUR</li> <li>• Default interest</li> <li>• Penal law might apply depending on the significance of the breach</li> <li>• Under penal law: Fines or imprisonment of up to three years</li> </ul>	<ul style="list-style-type: none"> <li>• Warning for minor infractions</li> <li>• For individuals fines up to 700 EUR</li> <li>• Legal persons fines up to 8.500 EUR, with or without confiscations</li> <li>• Penal law might apply depending on the significance of the breach</li> </ul>	<ul style="list-style-type: none"> <li>• Warning for minor infractions</li> <li>• Default interest</li> <li>• Fines between 57 and 14.481 EUR, depending on the significance of the breach</li> <li>• Penal law might apply for breaches of customs law above 9.500 EUR</li> </ul>

## 2. Belarus (Eurasian Economic Union – EAEU)

	Belarus	EAEU
<b>Sources</b>	Law on customs regulation in the Republic of Belarus – for matters not regulated by the Customs Code of the Customs Union or attributed to exclusive competence of the Customs Union	EAEU Customs Code of the Customs Union dated 27.11.2009  Joint customs values are established by the Decision of the Customs Union Commission on common customs tariff regulation of the Republic of Belarus, Kazakhstan and the Russian Federation
<b>Competent Authorities</b>	State Customs Committee of the Republic of Belarus	Eurasian Economic Commission (sphere of regulation: tariff and non-tariff regulations, customs matters, trading regimes with third parties, monetary policy etc.)
<b>Authorized Economic Operators</b>	Minimum criteria: <ul style="list-style-type: none"> <li>• Security of customs and tax payment in the amount of 1 mio. EUR;</li> <li>• foreign trade activity for at least 3 years prior to application for the AEO status;</li> <li>• no customs and / or tax defaults as of the day of the application</li> <li>• no administrative offense from confiscation or expropriation of goods amounting to approx. 2.500 EUR as of the day of the application</li> <li>• Special software ensuring remote access for the customs authorities to information on business transactions of the applicant.</li> </ul> There are additional criteria for applicants that do not pay export customs duties.  The number of AEOs in Belarus as of September 2016: 330 registered AEOs.	
<b>Peculiarities linked with</b>		
<b>- the EAEU</b>	<ul style="list-style-type: none"> <li>• Goods that are imported from non-EAEC countries have to pass a sanitary and hygienic test in order to get a certificate. The certificate can be issued either for a product (for 3 years) or for a consignment of goods.</li> </ul>	
<b>- sanctions</b>	<ul style="list-style-type: none"> <li>• Sanctions against Belarus include military products that must not be exported to the EAEC.</li> <li>• Products affected by sanctions may be imported to Belarus. However, in this case there is no possibility to obtain a national certificate of conformity – a document that allows trade within the territory of the Republic of Belarus. However, it is prohibited to put the mark of the EAEC on the product and in the declaration.</li> <li>• Russia's sanction list was expanded on 1 August 2016</li> <li>• There are special customs points for vehicles going to Russia and transporting products from countries affected by sanctions.</li> </ul>	