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## CONDITIONALLY RELEASED GOODS: CATEGORIES AND FEATURES

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The most common customs procedure among declarants is the release of goods for home use. According to article 134 of the Customs Code of the Eurasian Economic Union, the procedure of release of goods for home use is applied to foreign goods, which after completion of this procedure acquire the status of goods of the Union, thus Customs control over them is completed.

But the exception in this case are conditionally released goods. This category of goods is the goods declared for home use under the release procedure for domestic consumption and issued by customs officers under certain conditions. It should be noted that customs control in respect of the conditionally released goods continues until they acquire the status of goods of the Union.

Conditional release as a customs operation has long been a simplification used by the participants of foreign economic activity, for example, if it is not possible to submit the necessary permits and certificates to the customs authority in time before the release of goods.

Article 126 of the CC EAEU defines three categories of goods placed under the release procedure for domestic consumption, which can be attributed to the conditionally released goods.

The first category is goods for which customs payments and taxes exemptions have been applied, and restrictions on the use and (or) disposal of such goods have been established. For this category of goods, a declarant must comply with the conditions of granting preferential payment of import customs duties, taxes,

as well as restrictions on the use of imported goods. For example, when importing goods defined as “raw materials and materials imported for exclusive use on the territory of the member state of the EAEU as part of the investment project<sup>1</sup>» the declarant is entitled to tariff relief. Thus, the person who imported such goods into the EAEU, undertakes to use such goods only within the framework of the investment project, otherwise, additional customs duties will be charged which would be payable when importing similar goods for commercial purposes. Conditionally released goods may acquire the status of goods of the Union from the moment of termination of the obligation to pay customs payments.

The principles of customs regulation are the movement of goods across the customs border of the EAEU when placing these goods under customs procedure (procedures) in compliance with prohibitions and restrictions. If a declarant is unable to provide documents confirming compliance with prohibitions and restrictions before the release of goods, such goods may be released conditionally. Resolution of the Council of Ministers of the Republic of Belarus 509 dated 27.05.2014 "On measures for the implementation of the Law of the Republic of Belarus "On Customs Regulation in the Republic of Belarus" refers to conditionally released goods that simultaneously meet the following conditions:

- technical regulations apply to the declared goods;
- compliance with non-tariff regulatory measures, including unilateral, sanitary, veterinary, sanitary and quarantine phytosanitary and export control measures, has been confirmed for the declared goods on the day of registration of the goods declaration;
- in respect of the declared goods, an agreement has been concluded with an accredited certification body or testing laboratory (in case of imported goods subject to certification or declaration of conformity), which are legal entities of the Republic of Belarus, and details of this contract are specified in the goods declaration;
- the goods are declared by the person who has not violated the deadlines, confirming the technical regulation measures, or who has eliminated the violations of deadlines by confirming compliance with technical regulation measures no later than the 25th day of the month following the month, in which such confirmation expires.

The confirmation of technical regulation measures is carried out within the time specified by the declarant in the declaration for goods, which should not exceed 60 calendar days from the day of registration of the declaration for goods.

In order to confirm compliance with prohibitions and restrictions after conditional release, a declarant must submit the relevant documents to the Customs

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<sup>1</sup> Such goods are not produced or produced in insufficient quantity for the implementation of the investment project in the territory of the EAEU member state

authority and enter information on such documents in 44th column of the goods declaration by submitting an adjustment to the declaration of goods.

While the conditionally released goods have not acquired the status of goods of the Union, they are prohibited to transfer, sale and other methods of alienation to third parties, and if import restrictions are established in connection with checking the safety of goods, they are prohibited from use (operation, consumption).

In order to acquire the status of goods of the Union, the declarant must submit to the customs authority documents confirming compliance with prohibitions and restrictions. If the documents are not submitted on time, the goods that have been conditionally released should be placed under customs procedure of re-export or destruction.

The third category of conditionally released goods is goods for which lower rates of import customs duties are applied than those established by the Common Customs Tariff of the EAEU.

Such goods may be used only within the territory of the EAEU Member State, the customs body of which issued their conditional release. In order for the goods to acquire the status of goods of the Union, it is necessary to fulfill the obligation of payment of import customs duties in the sum of the difference of the amounts of import customs duties calculated on the basis of the rates of import customs duties, established by the Common Customs Tariff of the Eurasian Economic Union, and the amounts of import customs duties paid at conditional release of goods.

Note that goods for which preferences have been applied (category 1) and goods for which lower rates of import customs duties have been applied (category 3) can retain the status of conditionally released goods indefinitely.

Since the conditionally released goods are foreign goods placed under the procedure of release for domestic consumption, when moving the conditionally released goods on the territory of the EAEU it is not necessary to put them under the customs transit procedure.

Thus, conditional release of goods is a kind of benefit for participants of foreign economic activity, allowing them to delay the necessary documents. At the same time, there are a number of restrictions on conditionally released goods, and the convenience of such a customs operation is to be balanced by a sufficiently high probability of non-compliance with the terms of use and disposal of this category of goods.

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## **GREAT STONE INDUSTRIAL PARK**

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Nowadays international trade is growing rapidly and is in demand than ever before by developing and developed countries. Multinationals need to develop international supply chains, which require modern logistic solutions. A good example of such a solution is the Great Stone Industrial Park.

Great Stone is a new international high-tech business complex. It is located 25 km from Minsk. It is designed with modern industrial architecture with high-tech equipment and affordable infrastructure. Companies from 15 countries such as Switzerland, the Czech Republic, Austria, Belgium, the United States, Canada, China, Germany, and Russia have implemented projects in industrial parks.

The Great Stone Industrial Park is a kind of transportation hub between the Eurasian Economic Union and the European Economic Union. Having acquired a status of special economic zone, the park provides customs preferences for its residents. It operates within the framework of a simplified customs system, which significantly reduces the time for administrative procedures, delivery, supply and transportation costs. All this is due to the flexible logistics solutions provided by the park for participants of foreign economic activity.

The industrial park has its own customs clearance facilities, which allows a participant of foreign activity to quickly issue a declaration. For example, it usually takes only 15 minutes to process export documents. The possibility of submitting all declarations in electronic form has been introduced and is being