

## **GOODS FOR PERSONAL USE FORWARDING IN POSTAL ITEMS**

### **ТОВАРЫ ДЛЯ ЛИЧНОГО ПОЛЬЗОВАНИЯ, ПЕРЕСЫЛАЕМЫЕ В МЕЖДУНАРОДНЫХ ПОЧТОВЫХ ОТПРАВЛЕНИЯХ**

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In respect of postal items, the Customs Code of the Eurasian Economic Union adopted the principles of the Revised Kyoto Convention, according to which only postal items of written correspondence and parcels are regulated by Customs legislation. General rules concerning postal items are contained in the Universal Postal Convention, according to which «postal items» is a general term referring to any item sent by postal services (letter-post, postal parcels, postal orders, etc.). However in the Customs Code postal items are limited to dispatch of only written correspondence and parcels, leaving behind the regulation, for example, such postal items as postal orders and mailings.

The attribution of goods transported through the Customs border of the Union to goods for personal use is carried out by Customs authorities on the assumption of:

- 1) the application of an individual about goods transported through the Customs border of the Union in oral or written form with the use of a passenger Customs declaration;
- 2) the nature and quantity of goods;
- 3) the frequency of crossing Customs border of the Union by an individual and (or) the transportation of goods through the Customs border of the Union by that individual or to his address.

In case Customs authorities don't attribute the postal items to goods for personal use, such goods are subject to Customs declaration in the general order established for legal entities and individual entrepreneurs, provided by the Customs Code of the EAEU and other acts of the Customs legislation, i.e. placement under the Customs procedure of release for domestic consumption after their Customs declaration using the declaration for goods.

Authorities responsible for sending postal items on the territory of the member countries of the Universal Postal Convention are appointed postal operators. In the Republic of Belarus, such operator is the Republican Unitary Enterprise of Postal Communication «Belpochta».

In respect of goods for personal use sent in postal items during a calendar month to one addressee who is an individual located on the territory of the

Republic of Belarus and (or) imported to the territory of the Republic of Belarus during a calendar month to the address of one recipient as goods, delivered by the carrier, Customs payments are not paid if the Customs value of such goods in total doesn't exceed the amount equivalent to 22 euros, and the total weight of the whole postal items does not exceed 10 kilograms.

The calculation of Customs duties and taxes is carried out by Customs authorities using the Customs cash order. The calculation is based on the declared value of the postal item indicated by the sender. In addition, within their terms of reference, the Customs official can independently determine the value of the goods by virtue of the price information available to the Customs authorities. If the limit of 22 euros and (or) 10 kg is exceeded, the addressee shall pay 30 percent of the excess amount, but not less than 4 euros per kg. A fixed rate of 5 euros is also added to this amount as a Customs fee for Customs operations (according to the Decree of the President of the Republic of Belarus of July 13, 2006 No. 443 «On Customs Fees»). Payment is made at the post office in Belarusian rubles upon receipt of the parcel. The postal operator must inform the recipient, whether there is a need to pay Customs fees in respect of goods sent in this postal item.

Making Internet purchases, you should consider the following features. Firstly, Decree of the President of the Republic of Belarus No. 360 of July 21, 2014, with amendments and additions, specifies that for the control over observance of the duty-free postal items entry, only the date of registration by the Customs authorities of documents submitted by the postal operator for placing the postal items for temporary storage takes into account. Thus, the date of ordering the goods on the website, the date of payment, or the date of actual receipt of a postal item does not affect the determination of the compliance with the limits of duty-free importation during a calendar month. The Customs body, when monitoring compliance with the duty-free importation standard of postal items sent to one address, takes into account the cost of all goods placed for temporary storage during a calendar month.

Secondly, the determination of compliance with the limit of duty-free importation of postal items is carried out by the Customs body and based on the information indicated by the declarant in the Customs declaration, as well as received during the Customs control. In accordance with the Customs legislation, the declarant of postal items is the sender of goods, and a postal document accompanying a postal item is used as a Customs declaration, in particular the CN22 declaration form.

In this connection the cases when Customs payments are imposed on goods that actually do not exceed the limit, are common.

In this situation, first of all, it is necessary to clarify what information about the value of the goods was claimed by the sender in the Customs declaration.

For example, if the value of the goods declared by the sender exceeded 22 euros, the duty-free importation rate was exceeded and Customs payments in relation to the postal items should be paid.

There may also be cases when, in accordance with the Customs legislation (article 267, paragraph 3 of the Customs Code of the EAEU), Customs value was determined by the Customs body in the amount of more than 22 euros based on the information about the price of similar goods, for example, if there was no information about the value of goods or there were justified reasons to believe that such documents contained false information about the value of the goods.

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