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VAT on the Sale to Individuals of E-commerce Goods Held in Customs Warehouses in the EEU

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ABSTRACT

The **relevance** of the study is due to the fact that in the context of the spread of new models of business organization, including foreign trade transactions with electronic commerce goods (ECG) purchased by individuals on foreign electronic trading platforms, it is necessary to develop issues related to the determination of tax consequences for persons — participants of such models. The term "goods" in this study means any movable property, including currency of the member states of the Eurasian Economic Union (EEU), securities and (or) currency values, travel cheques, electricity, as well as other movable things equated to immovable property. Since the value added tax (VAT) is one of the most significant for both the state and taxpayers (tax agents), the **subject** of the study is the mechanism for determining the tax consequences of VAT when foreign sellers sell to Russian individuals electronic commerce goods (ECG) purchased through foreign trading platforms ("marketplaces"), while being (stored) at the time of conclusion of the contract of sale in customs warehouses in Russia. The **purpose** of the study is to solve the problems related to the determination of VAT payment obligations in connection with the sale of ECG stored in a customs warehouse, namely: economic aspects related to the grounds for the emergence of VAT payment obligations, and the feasibility of changes in the current regulation with regard to the possible consequences. The **methodology** of the study is based on the use of classical for indirect taxation approaches to the determination of the place of sale of goods and, accordingly, to the decision on the occurrence in the territory of Russia of the object of taxation by the VAT. The **scientific novelty** of the study consists in the development of approaches to the determination of tax consequences on VAT on the sale of goods from the territories of customs warehouses within the framework of cross-border electronic commerce, as well as possible changes in the current regulation, based on the consideration of the economic sense of the considered business model. It is **concluded** that when a foreign seller sells goods to Russian individuals through a "marketplace" that are stored in a customs warehouse on the territory of Russia during the purchase period, the seller is subject to VAT. A person of an EAEU member state (Russian organization) — an e-commerce operator — who transfers goods to a purchaser is obliged to present to the purchaser the corresponding amount of VAT, performing the duties of a tax agent. Proposals on the establishment of VAT concessions for transactions on the implementation of ECG from the territory of the customs warehouse were elaborated, the results concluded that the discussion and insufficient economic justification of such proposals.

Keywords: value added tax; electronic commerce goods; Eurasian Economic Union; customs procedures; bond warehouse; customs warehouse; customs warehouse territory; tax consequences; cross-border trade

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* Pp. 45 p. 1 Art. 2 Customs Code of the EEU.

INTRODUCTION

Currently, the scientific discussions on improving indirect taxation focus on the set of issues relating to VAT rates, the composition of the benefits of this tax, the mechanisms for exercising rights to them and the possible consequences of their change [1, 2]. However, it is suggested that the issues related to the approaches to the definition of the object of taxation on VAT, especially with regard to the economically reasonable determination of the place of sale of goods, works, services, transfer of property rights, are equally important [3].

Their inadequate elaboration and, as a consequence, insolvency contribute to the formation of legislative bases for making decisions about the existence or absence of the place of sale of goods, works, services, or the transfer of property rights in the territory of Russia and, accordingly, the object of taxation on VAT, substantially contrary to one of the key principles of indirect taxation, according to which tax obligations must arise in the country where the actual consumption of good, work, service (use of property right) occurs [4–6].

One of the characteristic examples in this case are, in our opinion, the norms of article 148 of the Tax Code of the Russian Federation, according to which foreign transport companies carrying out the transportation of goods between the points of destination and departure, located respectively in the territory of our country, and outside the Territory of the country, the Russian federation as the place of delivery of services on transportation (transportation) is not recognized,[1] in connection with which the object of taxation on VAT in the Russian Federation does not arise.[2]

In view of the above, the methodological issues related to the determination of the place of sale of goods, works, services, as well as the transfer of property rights for the purpose of determining the object of taxation on indirect taxes, especially on VAT, appear to be relevant from a scientific and practical point of view.

Analysis of scientific literature devoted to indirect taxation makes it possible to identify significant studies in which this problem is developed, namely the papers of L. I. Goncharenko [7, 8], A. A. Artem'ev, M.R. Pinskaja, A.V. Tihonova [2].

The common economic situation is characterized, among other things, by the spread and development of business models, within which transactions are carried out with goods located in the single customs territory of the EEU (in Russia), which have the status of "foreign goods" in customs relations.[3]

Since such goods are generally limited in business circulation, their presence in the customs territory of the EEU (in Russia) is usually accompanied by placement under a customs procedure used for foreign goods that continue to be under customs control (e.g. customs procedures of a free customs zone, free warehouse, duty-free shops, customs warehouse, hereinafter referred to as preferential customs proceedings) [9, 10]. In addition, such situations require the actual presence of goods in a special territory where the above-mentioned customs procedures may be used. Special territories of this kind include special (free) economic zones, free warehouses, duty-free shops, customs deposits (hereinafter referred to as special territories).[4]

The existing regulation provides for the possibility of transactions with foreign goods in special territories. For example, in customs warehouses, duty-free shops, and in some cases in special (free) economic zones (special territories), transactions can be made,

[1] Pp. 4.1 p. 1 Art. 148 of the Tax Code of the Russian Federation.

[2] Pp. 1 p. 1 Art. 146 of the Tax Code of the Russian Federation.

[3] Definitions of terms "foreign goods" and "EEU goods" — pp. 12 and 47 p. 1 Art. 2 Customs Code of the EEU respectively.

[4] Improving indirect taxation to ensure financial sustainability while balancing the interests of the budget, business and population. Monograph. Moscow: Rusains; 2020. 176 p. Special economic zones. Theoretical and methodological aspects of development. Moscow: Unity-DANA; 2017. 351 p.

including sales. This raises issues relating to the systemic linking of tax consequences on the payment of indirect taxes as part of customs payments, as well as in connection with transactions, including the sale of goods. Payment of indirect taxes as part of customs payments, as a rule, is due to the completion of the preferential customs procedure and placement of goods under a new customs regime, providing for the possibility of their use not only in the special territory, but also in the rest of the customs territory of the EEU (the rest of Russian territory): for example, the closure of the free customs zone customs procedures and placing goods in the duty procedure of release for domestic consumption. Payment of indirect taxes in connection with transactions is usually associated with the above-mentioned legally established possibility of selling goods located in special territories.

One way or another, it is written about the problem associated with the harmonization of tax and customs relations in the conditions of membership of Russia in the EEU, especially relevant for value added tax (VAT) given that the object of taxation on excise duties when selling excise goods not produced directly by the taxpayer does not arise.[5]

The issues of harmonization of tax and customs consequences in the conduct of transactions with foreign goods have been the subject of a number of scientific papers, among which one can note the studies of A. A. Artem'ev, M. R. Pinskaja, A. V. Tihonova [1, 2], L. I. Goncharenko [7, 8] M. K. Pinskaja [11, 12], E. Ju. Sidorova [3, 4] and others.

However, one of the promising directions where harmonization of tax and customs relations is relevant is the complex of issues of taxation and the customs regulation of transactions with goods acquired by Russian individuals on foreign electronic trading platforms ("marketplaces") (hereinafter — electronic commerce goods, ECG).

[5] Pp. 1 p. 1 Art. 182 of the Tax Code of the Russian Federation.

THE MAIN PART OF THE ARTICLE

Preparation of a new regulatory framework for e-commerce goods

From 2021 onwards, the Eurasian Economic Commission (EEC) is developing a system of regulation for foreign trade (transboundary) transactions with electronic commerce goods (ECGs) purchased by individuals on foreign electronic trading sites, which are also referred to as "marketplaces" in the literature. The established regulatory system largely concerns the sphere of customs legal relations, including in the part of the draft Protocol on a new chapter of the Customs Code of the EEU, which establishes the characteristics of movement of ECGs across the customs border of the EEC (hereinafter — Protocol project). However, its preparation made it necessary to study a set of issues relating to the taxation of transactions with ECG not covered by the draft Protocol.

The issues of taxation of ECG transactions, which appear to be worthy of the attention of the scientific and expert community, are systematically linked to two models of conducting external trade operations with ECG, for each of which the draft Protocol provides for appropriate customs regulations.

I model

According to the first model, ECGs purchased on a foreign e-commerce platform are delivered directly to the address of the individual buyer. The goods will not be placed under the customs procedure, as the draft Protocol provides for the application of a mechanism under which electronic trade goods (ECGs) will be treated as a special category of goods, as, at present, for example, goods for personal use[6] or international postal consignments.[7] The transactions in this case are carried out by the e-commerce operator or by a natural person independently.

[6] Chapter 37 of the EAEU Customs Code.
[7] Chapter 40 of the EAEU Customs Code.

II model

The second model provides that ECGs intended for realization by individuals are imported in advance into the EEU customs territory and placed by the e-commerce operator under the customs warehouse customs procedure. Until purchased in the framework of purchase-sale (by ordering at a foreign marketplace) by ECG individuals, they continue to retain the status of foreign goods, are under the customs procedure of customs warehouse and are stored in customs warehouse territory.

After the acquisition of ECG by a natural person on a foreign electronic trading platform, the Russian e-commerce operator, after receiving relevant information from the foreign marketplace, completes the customs procedure of customs warehouse, places the purchased ECGs by the natural person under the customized procedure of release for domestic consumption, pays the provisional customs fees, including VAT, and transfers the ECG as goods of the EEU to the buyer.

The advantage of this model is the possibility of faster transfer of goods to the buyer, because the goods belonging to foreign sellers at the time of their acquisition by individuals — buyers, are actually in the territory of Russia.

At the same time, one of the most controversial and potentially conflicting topics with regard to the second model is the need or its absence of calculation and payment within the jurisdiction of the EEU member country, including in Russia, of value added tax (VAT) in connection with the implementation of ECGs, stored in customs warehouse and under the customs procedure of customs warehouse.

In view of the above, the study of the following issues seems to be relevant:

1. Economic aspects relating to the existence or absence of grounds for VAT liability in connection with the implementation of ECGs stored in customs warehouse and subject to the custom's storage procedure;

2. The desirability of amending the existing regulations with regard to the possible tax consequences for the payment of VAT in connection with the implementation of ECGs stored in customs warehouse and subject to customs storage procedure.

Given the aforementioned concerns, one can bring attention to the following.

Question 1. Economic aspects relating to the grounds for VAT liability in connection with the implementation of ECGs stored in customs warehouse and subject to customs customs storage procedure.

The analysis carried out by the authors allows to identify two approaches formed to date, concerning, respectively, the absence or existence of grounds for payment of VAT when implementing ECG from the territory of customs warehouse.

In the framework of the first approach, the conclusion was made about the absence of an object of taxation in Russia and, accordingly, other tax consequences for the sale of goods under the customs procedure of customs warehouses and stored in customs deposits.[8]

The logic of the proposed approach was based on the following.

In accordance with the Tax Code of the Russian Federation, one of the objects of VAT taxation is the sale of goods in the territory of the Russian Federation (art. 146 of the Tax Code of the Russian Federation).

In general, the territory of the Russian Federation shall be recognized as the place of sale of goods in the presence of one or more of the following circumstances:

1) goods found in the territory of the Russian Federation and other territories under its jurisdiction are not shipped or transported;

[8] Letter from the Tax and Customs Tariff Department of the Russian Ministry of Finance dated 22.07.2011 03–07–08/236 "On the application of VAT for operations on the sale of foreign goods imported into the territory of the Russian Federation and placed under the customs procedure of the customs warehouse, carried out by a foreign organization». Consultant Plus. Questions and Answers (Finansist); see All-Russian conference "Prospects of changes in the regulation of cross-border Internet trade" (September 10, 2021). Organizer: Corporate Online University. Association Express Carriers.

2) goods at the beginning of shipment and transportation are in the territory of the Russian Federation and other territories under its jurisdiction.

At the same time, for the purpose of determining the place of sale of goods it is necessary to focus on the moment of commencement of shipment, when the goods sold, stored in customs warehouse in Russia, were shipped to the territory of the Russian Federation [3, 4].

It appears that the above approach is not fully based on an understanding of the essence of the customs procedure of a customs warehouse, as well as the true economic meaning of the business model being analyzed.

The second approach, reflected in the scientific report of the Research Financial Institute [13], appears to be economically sound and legally justified.

This approach takes into account the following characteristics.

Consideration of the systemic relationship between the rules of the Tax Code of the Russian Federation with regard to the composition of taxpayers and the object of taxation of VAT allows to note that when determining the subject of VAT taxation in the form of the sale of goods (works, services) on the territory of the Russia Federation (pp. 1, p. 1, Art. 146 of the Tax Code of the Russian Federation).

According to Art. 147 of the Tax Code of the Russian Federation, one of the criteria for determining the place of sale of goods is the presence of the following circumstances:

1) goods found in the territory of the Russian Federation and other territories under its jurisdiction are not shipped or transported;

2) goods at the beginning of shipment and transportation are in the territory of the Russian Federation and other territories under its jurisdiction.

Thus, when the sale by a foreign person (Seller) to individuals' goods that are under the customs procedure of customs warehouse and, accordingly, stored in customs storage, the Seller has an object of taxation on VAT in accordance with pp. 1 p. 1 Art. 146 of the Tax Code of the Russian Federation.

According to p. 5 Art. 161 of the Tax Code of the Russian Federation, in the case of sale of goods, transfer of property rights, performance of works, rendering of services in the territory of the Russian Federation by foreign persons not registered with the tax authorities as taxpayers, tax agents are recognized as registered in the tax agencies as tax payers organizations and individual entrepreneurs carrying out business activities with participation in settlements on the basis of contracts of assignment, commission or agency agreements with the specified foreign individuals, unless otherwise provided in p. 10 Art. 174.2 of the Tax Code of the Russian Federation. In this case, the tax base under the VAT is determined by the tax agent as the value of such goods (works, services), property rights, including excise duties (for excise goods) and without including the amount of VAT.

At the same time, the first paragraph 1 of article 168 of the Tax Code of the Russian Federation establishes that when the sale of goods (works, services), the transfer of property rights, the taxpayer (tax agent specified, inter alia, in p. 5 of Art. 161 of the Tax Code of the Russian Federation) in addition to the price of the goods sold (works and services), transferred property rights is obliged to present to the buyer the corresponding amount of VAT.

Taking into account the current regulations of the Tax Code of the Russian Federation, the following conclusion can be drawn.

When selling goods to a natural person from the territory of the customs warehouse, the operator of electronic commerce is obliged to fulfil the duties of a tax agent (p. 5 Art. 161 of the Tax Code of the Russian Federation), by calculating and paying the corresponding amount of VAT [13].

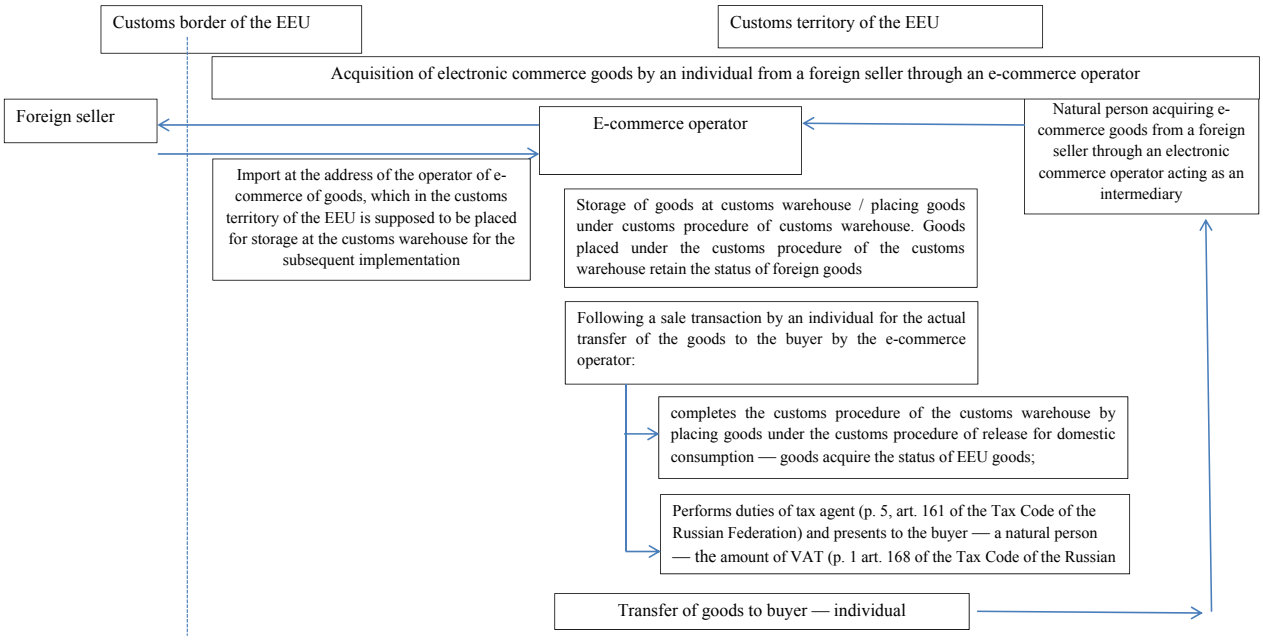

Fig. **Scheme of Realization of ECG from the Territory of the Customs Warehouse**

Source: [16, p. 23].

Scheme of implementation of ECG from the territory of the customs warehouse is shown in the *Figure*.

It may be pointed out that, although under the current regulation, e-commerce operators are treated as tax agents under the VAT, in fact, the mechanism provided for in p. 5 of Art. 161 of the Tax Code of the Russian Federation imposes on intermediaries the obligations of taxpayers who present to buyers calculated VAT amounts. This is also confirmed by the fact that tax agents — intermediaries carrying out the transactions specified, including in p. 5 of Art. 161 of the Tax Code of the Russian Federation, are not entitled to include in the tax deductions of the amounts of VAT paid on these operations (p. 3 of Art. 171 of the Tax Code of the Russian Federation).

These circumstances appear to be important in the formulation of question 2, the results of which are as follows.

Question 2. The desirability of amending the existing regulations with regard to the possible tax consequences for the payment of VAT in connection with the implementation of ECGs stored in customs warehouse and subject to customs storage procedure.

As shown above, the conclusion about the obligation of e-commerce operators to calculate and present VAT to individuals — buyers of goods of electronic commerce appears to be both economically justified and legally legitimate, based entirely on the norms of the current legislation.

In considering the need for legislative changes, it is advisable to draw attention to the proposal contained in the scientific report of the Research Financial Institute [13].

The essence of this proposal is to supplement Article 149 of the Tax Code of the Russian Federation with a new facility, according to which the sale of electronic trade goods to individuals in accordance with the EEU Customs legislation at the end of the customs procedure of customs warehouse and placement of electronic commerce goods under the customized procedure of release for domestic consumption is not subject to VAT.

This proposal is intended for discussion in the light of the following.

In our view, the establishment of such a benefit will create unequal tax conditions on VAT for the business model analysed compared

to the classic model, which is currently used by most retail chains and stores in Russia.

Thus, the classic model provides for the acquisition of goods abroad and their placement under the customs procedure of release for domestic consumption with payment of customs duties, including "import" VAT.[9] The goods acquire the status of "EEU goods" with the payment of VAT in connection with the retail sale[10] and tax deduction of the amount of VAT paid as part of customs payments.[11]

The exemption from VAT operations on the sale of goods of electronic commerce through customs warehouses in the territory of Russia may, in our view, lead to the fact that traditional stores and retail chains will be forced to either stop doing business, or to re-profile it in such a way that formally as the seller of the goods acted not the Russian store, but a foreign trading platform. Russian store is "reprofiled" into an e-commerce operator, which acts as an intermediary.

Obviously, such "reprofiling" does not correspond to the interests of the buyers, nor the country and the state as a whole in terms of losses of budget revenues and jobs on the territory of Russia.

Also in this case, we consider it appropriate to draw attention to the provisions of the Recommendations of the Organization for Economic Cooperation and Development (OECD) on the taxation of VAT on foreign trade transactions (hereinafter referred to as the OECD recommendations).[12]

The OECD Recommendations formulate, among other things, the basic principles of tax policy with regard to indirect taxes applicable to foreign trade transactions. These principles include:

1) neutrality in relation to all forms of activity;

2) optimization of tax collection costs;

3) the certainty and clarity of the tax regime, as well as its simplicity (i.e. the taxpayer must know when, where and how to pay the tax);

4) tax efficiency and fairness, minimizing tax avoidance;

5) flexibility of the tax regime and the possibility of its application to new models of contractual relations in business practice.

In relation to the principle of neutrality, the OECD Recommendations stated that taxation should be the same for all models of foreign trade, whether, for example, e-commerce or traditional business models [14–16]. Management decisions should be based on business objectives, not tax conditions and circumstances. Taxpayers in economically similar situations engaged in similar economic activities should be in similar tax conditions.

Taking into account the foregoing, implementation of the proposal to establish a concession on the sale of electronic trade goods to individuals in accordance with the EEU customs legislation at the conclusion of the customs procedure of a customs warehouse by the premises of electronic commerce goods under the procedure of customs release for domestic consumption, seems premature.

CONCLUSION

1. In the case of sale by a foreign person (Seller) to individuals — buyers of ECG goods, which are under the customs procedure of customs warehouse and, accordingly, stored in customs Warehouse, the foreign Seller in Russia has an object of taxation on VAT in accordance with p. 1 of Art. 146 of the Tax Code of the Russian Federation. At the same time, as an intermediary, the operator of electronic commerce, performing the duties of a tax agent (p. 5 of Art. 161 of the Tax Code of the Russian Federation), is obliged to present to the buyer — a natural person — the corresponding amount of VAT (p. 1 Art. 168 of the Tax Code of the Russian Federation).

[9] Pp. 4 p. 1 Art. 146 of the Tax Code of the Russian Federation.
[10] Pp. 1 p. 1 Art. 146 of the Tax Code of the Russian Federation.
[11] Art. 171 and 172 of the Tax Code of the Russian Federation.
[12] International VAT/GST Guidelines 2017. OECD. URL: https://www.oecd.org/tax/consumption/international-vat-gst-guidelines-9789264271401-en.htm (accessed on 06.05.2023).

2. The proposal to establish a VAT reduction for ECG implementation operations from the customs warehouse is not supported by the authors because the implementation of this proposal, as the results of the study show, does not comply with the international principles of indirect taxation[13] [17] and creates the risk of artificial re-profiling of a significant number of operating companies in order to minimize the VAT consequences arising from the sale of goods in the territory of the Russian Federation.

[13] International VAT/GST Guidelines 2017. OECD. URL: https://www.oecd.org/tax/consumption/international-vat-gst-guidelines-9789264271401-en.htm; Mechanisms for the Effective Collection of VAT/GST When the Supplier Is Not Located In the Jurisdiction of Taxation. OECD 2017. The Role of Digital Platforms in the Collection of VAT/GST on Online Sales, OECD (2019), OECD Publishing, Paris. URL: https://doi.org/10.1787/e0e2dd2d-en (accessed on 06.05.2023).

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