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## The Customs Value of Goods in the event of a Customs Warehouse Procedure

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### ABSTRACT

The **subject** of this study is issues related to approaches to determining the customs value of goods exported from the territory of a customs warehouse. Current regulations stipulate that within the EAEU, the specifics of determining the customs value of goods upon completion of the customs procedure of a customs warehouse are established by the Eurasian Economic Commission (EEC) within the framework of a separate project (draft Specific Features). The **purpose** of the study is to offer fundamental approach for the Draft regulation "Customs value of goods in the event of the closure of Customs warehouse procedure". To achieve this goal, the following **tasks** were set and solved: to consider the systemic term for determining the customs value of goods "sale of goods for export to the customs territory of the importing country", as applied to goods for which the customs procedure of a customs warehouse is terminated; and to consider existing approaches to determining the customs value of goods for which the customs procedure of a customs warehouse is terminated; to develop standard situations that allow the author to develop a position on approaches to determining the customs value of goods exported from the territory of a customs warehouse. The **methodology** assumes that the customs warehouse is part of the Union's customs territory, while the goods being valued are not "Union's goods". **Research results and conclusions:** The authors developed a methodology for determining the customs value of goods upon their removal from a customs warehouse. They substantiated that the last transaction for their export should be taken into account when assessing the value of such goods. They prepared proposals for the EEC Expert Group on the specifics of determining the customs value of goods after the completion of the customs warehousing procedure.

**Keywords:** customs assessment; customs regulation; EAEU; customs procedure; "customs/bonded warehousing"; "bonded" territory

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## INTRODUCTION

Against the backdrop of the increasing complexity of foreign economic activity (further – FEA), in order to improve the efficiency of foreign trade operations, Russian economic entities – participants in FEA – are paying great attention to business models that allow for maximizing the opportunities to optimize the tax and customs consequences of moving goods under various customs procedures.

A customs procedure is a special institution in the customs sphere that largely determines the regulatory regime, as well as the scope of rights and obligations of a person participating in foreign economic activity in relation to goods.

The term “customs procedure” has been detailed in the current regulations. Essentially, a customs procedure is a specific set of rules that, for the most part, provide participants in foreign economic activity with a legal opportunity to optimize their rights and obligations in the customs sphere.

Among the business models mentioned above that have become widespread recently, models that involve conducting financial and economic operations in Russia with goods that are classified as foreign in customs legal relations hold a special place.

To better understand the economic essence of such business models, it should be noted that in the customs sphere, according to current regulations, all goods are classified as “Union goods” and “foreign goods”. The criteria based on which goods can be classified into one of the statuses mentioned above are established by the conceptual apparatus of the EAEU Customs Code.

An analysis of Russian legislation in force within the framework of the EAEU shows that in some cases, transactions can be concluded with goods located on the territory of Russia but having foreign status. As a rule, such transactions, which are inherently limited in business dealings due to their status, are characterized by the following circumstances: 1. Goods located

within the territory of the Russian Federation (the customs territory of the EAEU) retain their foreign status and are placed under one of the customs procedures permitted by the EAEU Customs Code; 2. Current regulations generally stipulate requirements aimed at the “actual presence” of foreign goods within a territory that can be classified as a “special” territory or a “special zone”. The most common examples of “special” territories include: special (free) economic zones, free warehouses, and customs warehouses. 3. Due to their status (foreign goods) and the customs procedure (see point 1), the goods remain under customs control while they are in the “special zone” (see point 2).

Both in legislation and in scientific literature, various options for transactions are described, including the sale of foreign goods in special (free) economic zones, including “territorial types”, as well as in duty-free shops, and the related tax and customs consequences of such transactions.

However, the current economic situation is characterized, among other things, by difficulties in organizing the procurement and delivery of a wide range of imported goods to our country, which is why Russian buyers of such goods are interested in purchasing large batches of goods and creating warehouse stocks that can subsequently be broken down according to economic needs.

The use of warehouses with “customs warehouse” status in customs relations can contribute to solving the noted economic task.

Currently, research into issues related to the economically justified determination of the tax and customs consequences of operations involving foreign goods placed in a customs warehouse and, accordingly, under the customs warehousing procedure, is significantly complicated by the lack of both normative and scientific development of issues related to determining the customs value of goods for which the customs warehousing procedure is terminated due to an economic decision on the feasibility of exporting the goods from the customs

warehouse to the rest of the EAEU customs territory [1, 2].

### MAIN PART

#### Approaches to the valuation/assessment of goods exported from a customs warehouse

Existing research on customs warehousing is dedicated to the issues of organizing and functioning temporary storage facilities where it is carried out, as well as the complex of indirect taxation issues involved in its implementation [3]. However, the issue of assessing the customs value of goods leaving a customs warehouse after the warehousing procedure is completed and destined for the main part of the EAEU customs territory remains unresolved [4, 5].

Given the current objectively arisen need of Russian companies for the widespread use of customs warehouses, the lack of approaches to determining the customs value of goods exported from their territory creates significant problems for the application of business models that involve the use of “customs warehousing” and, as a result, hinders the development of modern tools for foreign trade in goods [6].

For a better understanding, let’s consider

the economic scheme of a customs warehouse functioning as a physical object and as a customs procedure.

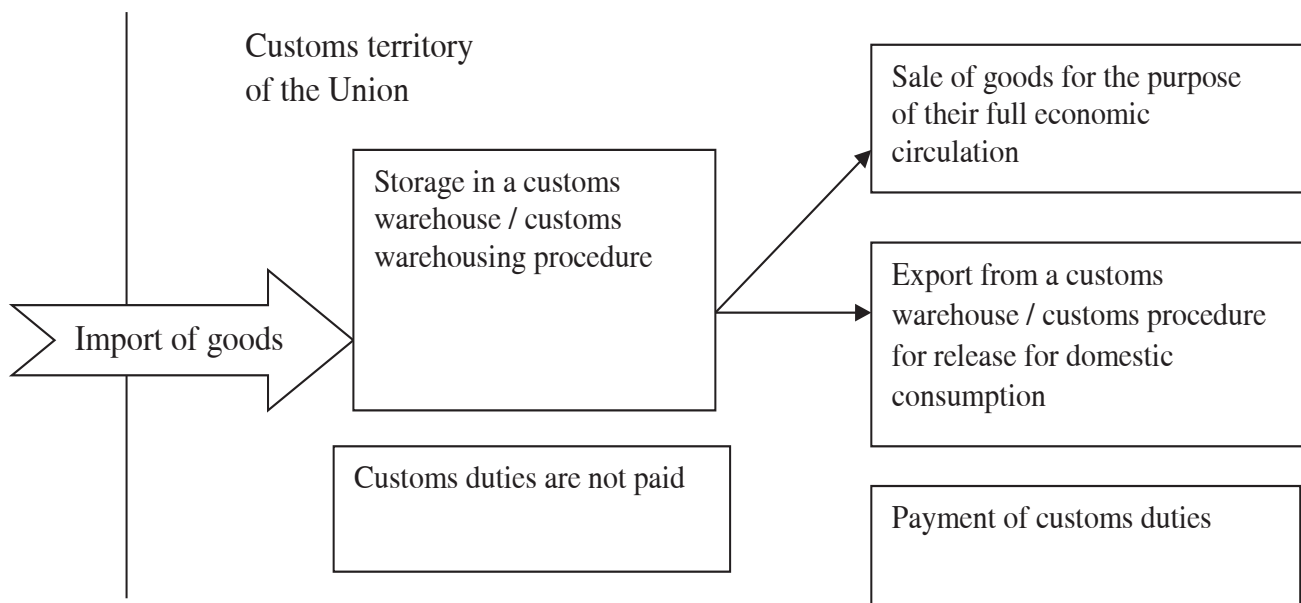
The description below is largely based on published research on customs warehouses, the most comprehensive of which, in the authors’ opinion, is a monograph [6] dedicated to the mechanism of indirect taxation and its economic and legal improvement.

The mechanism for using customs warehouses largely lies in the ability to import foreign goods into the country, store them in a special warehouse, and take advantage of the opportunity not to be subject to customs taxation during the “warehousing” period [7, 8].

During the “warehousing” period, goods can undergo various operations such as preparation for sale, batch splitting, etc.

When buyers purchase goods stored in a customs warehouse and “release” them for full economic circulation, there must be a change in “status” in customs relations, meaning the customs warehousing procedure is completed, as shown in *Fig. 1*.

From the described scheme, it follows that its application opens up additional possibilities for more flexible product sales.



**Fig. 1. The Import of Goods Into the Customs Territory of the Union Using the Customs Procedure of a Customs Warehouse, the Subsequent Sale of Goods in Order to Involve them in a Full-Fledged Economic Turnover**

Source: Compiled by the authors.

Regarding the initially imported large consignment of goods, customs taxation is not applied due to the use of a customs warehouse. Subsequently, tax consequences for customs duties arise as goods are sold to buyers within the Eurasian Economic Union, with customs duties being paid only on the sold goods that are removed from the warehouse and placed under a new customs procedure.

However, the practical implementation of the above scheme is currently significantly hampered due to the unresolved issue of valuing goods for which the customs warehousing procedure is ending, as already mentioned above [9].

In this regard, the following points can be noted.

Current regulations in Russia stipulate that upon the import of goods into the customs territory of the EAEU, their customs value is determined [10].

The system for determining the customs value of imported goods is largely reflected in the regulatory acts related to the law of the Eurasian Economic Union and based on international principles formulated in the documents of the World Trade Organization and the World Customs Organization. The system in question includes the EAEU Customs Code, as well as decisions and recommendations of the Eurasian Economic Commission (further — EEC) adopted by the EEC in accordance with the powers delegated to it by the Union member states [11, 12].

Within the framework of the system for determining the customs value of goods, it is provided that when imported goods are placed under most customs procedures, the customs value of the goods is determined only once and, accordingly, is not redetermined when the goods are subsequently placed under a new customs procedure, including even one that involves a change in the status of the goods in customs relations.

According to the authors, a typical example of applying the general rule is the situation where imported goods are initially placed

under the temporary admission (ATA Carnet) customs procedure, after which a decision can be made about the expediency of the goods remaining permanently within the territory of the EAEU (in Russia), which necessitates the completion of the temporary admission (ATA Carnet) customs procedure and the placement of the goods under the release for domestic consumption customs procedure. At the same time, placing goods under the customs procedure of release for domestic consumption is not accompanied by a re-determination of their customs value.

A customs warehouse, however, is one of the exceptions to the general rule<sup>1</sup> described above, which is largely explained by the fact that goods imported into a customs warehouse are not put into full economic circulation, and also by the possible absence of a transaction on the basis of which the initial import of goods is carried out (for example, if the import into a customs warehouse is carried out by a foreign person).

So, with regard to a customs warehouse, the current regulations stipulate that the customs value of goods is not determined when they are placed under the customs warehouse procedure, and that its determination should be made upon the termination of the customs warehouse procedure within the framework of a special procedure to be established by the Eurasian Economic Commission (EEC) (see above — Features)<sup>2</sup>.

At the same time, the development of approaches to determining the customs value of goods removed from a customs warehouse to the rest of the Union's customs territory by scientists and practitioners, as described in the Abstract, is significantly complicated by the following circumstances [13, 14].

The customs value of goods is determined by the sequential application of the six methods established by the EAEU Customs Code, the main and most widely used of which is the method known as the “transaction value

<sup>1</sup> Point 3 of Article 38 of the EAEU Customs Code.

<sup>2</sup> Point 7 of Article 38 of the EAEU Customs Code.

of imported goods” (further — Method 1)<sup>3</sup>.

Within the framework of applying Method 1, for the purposes of determining the customs value of goods, a “transaction” refers to a system of transactions based on which the assessed goods are imported into the EAEU (a purchase and sale agreement, a licensing agreement, etc.). The most important condition for the very possibility of applying Method 1 is the sale of goods for export to the customs territory of the EAEU<sup>4</sup>.

At the same time, the approaches to understanding what should be considered “sales of goods for export to the customs territory of the EAEU” when determining the customs value of goods under Method 1, for which the customs warehouse procedure is being completed, have become the main issue, the unresolved nature of which prevents the completion of work on the draft Features and the use of the customs warehouse procedure to the required extent.

To provide a more comprehensive understanding of this issue, the authors have analyzed the following typical situations.

#### Typical Situation 1

A company resident in country “I” (the buyer) purchased goods (televisions) from a television manufacturer resident in country “E” (the seller) under a foreign trade contract.

Number of televisions purchased — 10 000 units;

The price per TV (unit) set by the manufacturer is 1 000 conventional units (c.u.);

Invoice for goods issued by the manufacturer — 10 000 units\* 1 000 c.u. = 10 000 000 c.u.

Imported goods that were destined for the customs territory of country “I” are placed under the customs warehouse procedure. The purpose of this import is the further sale of the imported goods to customers from country “I”.

Buyer “P” sold the acquired televisions to

three retail store chains:

- I-network — 5 000 units at a price of 2 000 per television, resulting in a total sum of 10 000 000;

- II-network — 2 000 units at a price of 2 200 per television, resulting in a total sum of 4 400 000;

- III-network — 3 000 units at a price of 2 100 per television, resulting in a total sum of 6 300 000.

In total, organization “P” received 10 000 000 + 4 400 000 + 6 300 000 = 20 700 000<sup>5</sup>.

Customs warehousing has been completed for all televisions sold to chain stores; the televisions have been released for free circulation in accordance with the new customs procedure, removed from the customs warehouse, and handed over to their new owners — retail chains. In other words, the televisions acquired the status of goods from country “I” and were fully involved in commercial circulation in country “I”.

Regarding the cost aspects of the customs warehouse procedure, the aforementioned Typical Situation 1 clearly demonstrates the economic ambiguity of whether the category “sale of goods for export to the country of importation” should be considered for the purposes of determining the customs value of goods, in other words, which amount, 10 000 000 rubles (the price at which the televisions were purchased abroad — in country “E”) or 20 700 000 units, should be the basis for determining the customs value of the televisions as the basis for calculating customs duties.

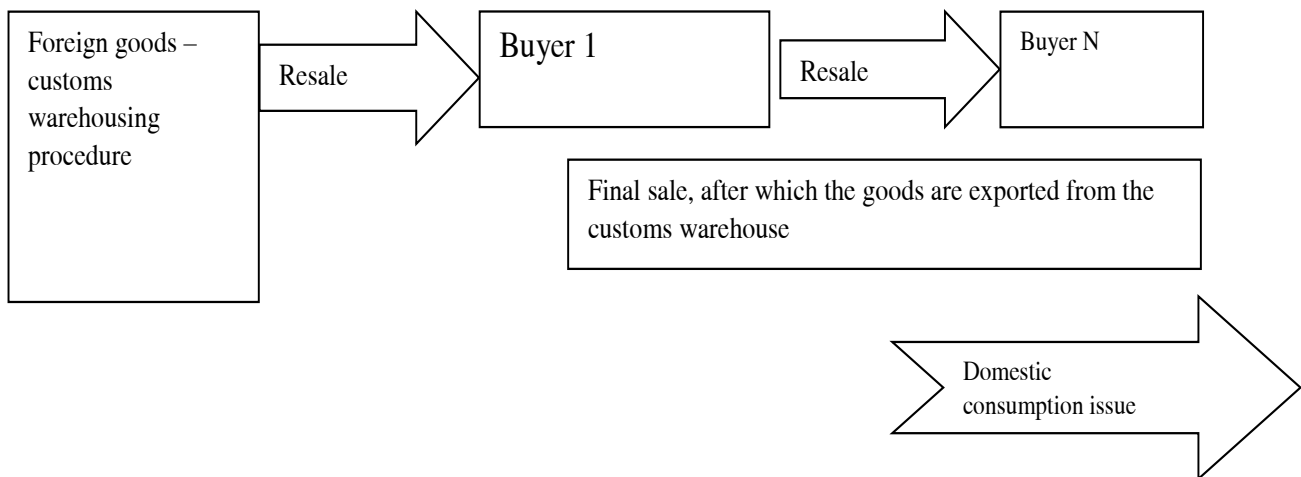
On the one hand, when purchasing televisions under a foreign trade agreement with a manufacturer from country “E”, there was formally a sale of goods to the customs territory of the importing country (country “I”), the indicators of which are typically used as components in determining the customs value of the goods.

However, it should be noted that after the

<sup>3</sup> Articles 39 and 40 of the EAEU Customs Code.

<sup>4</sup> Point 1 of Article 39 of the EAEU Customs Code.

<sup>5</sup> In the given typical situation, the authors have made the following assumptions: the use of the same currency units in countries “I” and “E”, and the absence of VAT tax consequences when selling televisions to retail store chains.



**Fig. 2. Mechanism of Importing Goods into the Customs Territory of the EAEU Using the Customs Warehouse Procedure, the “Chain” of Resales of Goods**

Source: Compiled by the authors.

described sale, the televisions are placed under the customs warehouse procedure. It is assumed that:

1. No customs duties are paid;
2. In customs relations, goods do not change their status, continuing to remain foreign;
3. Goods are only put into full economic circulation (in the Typical Situation 1 – sale to retail store chains) after the customs warehouse procedure has been completed and the goods have been placed under a new customs procedure, usually release for home consumption.

Therefore, for the purposes of determining the customs value of televisions, in our opinion, it is economically feasible to consider the sale to retail chains as a “sale for export to the customs territory of the importing country” (Country I) and, accordingly, use the value of 20 700 000 for determining the customs value of the goods.

The approach proposed by the authors is even more indicative based on the results of the analysis of the customs consequences of the “chain” resale of goods during their storage in a customs warehouse and while under the customs warehousing procedure.

The International Convention on the Simplification and Harmonization of Customs Procedures (Kyoto Convention), which is the

basis for national customs regulation systems in most countries and unions of countries, including the EAEU, provides that transactions can be carried out with goods placed under the customs warehousing procedure, i.e., during the “storage” period [15, 16].

These provisions have been implemented in the EAEU Customs Code.

According to Article 158 of the EAEU Customs Code, transactions for the transfer, use, and disposal of ownership rights to all or part of the goods placed under the customs procedure of “warehousing” can be carried out.

These provisions mean that the sale and purchase of goods placed under the customs warehousing procedure is not necessarily carried out for the purpose of removing the goods from the customs warehouse, but can also have investment purposes [17]. Thus, when such transactions are carried out, the full involvement of goods in economic circulation may not be intended, and, accordingly, the completion of the customs warehousing procedure and their placement under the customs procedure of release for domestic consumption may not be planned [18, 19].

However, the “sales chain” described above ultimately ends with the sale of goods to a person interested in full rights to the acquired goods. This includes: 1. Completion of “customs

warehousing” and release of goods for free circulation; 2. “Leaving” of goods from the customs warehouse territory; 3. Determination of the customs value of goods previously placed under the customs warehouse procedure; 4. Payment of customs duties calculated based on the customs value of the goods (see point 3).

Regarding the above description, see *Fig. 2*.

The diagram illustrating the functioning of a customs warehouse in *Fig. 2* clearly shows the consequences of a chain of resales of goods without “breaking down” the initially imported batch of goods.

The diagram in *Fig. 2*, compared to *Fig. 1*, more convincingly demonstrates the circumstances discussed above, which are essential for the value aspects concerning goods imported into the country thru a customs warehouse.

Let’s consider a typical situation where there is a “chain” of resales of goods during their storage in a customs warehouse.

### Typical Situation 2

Organization “P”, a buyer from country “I”, has concluded a foreign trade contract for the purchase and sale of goods (televisions) with a television manufacturer from country “E”.

Number of televisions purchased – 10 000 un.;

The price per TV (unit) set by the manufacturer is 1 000 conventional units;

The invoice for the goods issued by the manufacturer is 10 000 units. \* 1 000 c.u. = 10 000 000 c.u.

Goods imported into country “I” are placed under the customs warehousing procedure.

Subsequently, buyer “P” sold all the purchased televisions to buyer “P1” at a price of 1 200 c.u. per unit.

The price of the batch of televisions sold to customer “P1” was 10 000 units \* 1 200 c.u. = 12 000 000 c.u.

Buyer “P1” sold all the televisions purchased to buyer “P2” at a price of 1 500 c.u. per unit.

The price of the batch of televisions sold to buyer “P2” was 10 000 units \* 1 500 c.u. = 15 000 000 c.u.

Buyers “P1” and “P2” did not intend to remove the televisions from the customs warehouse and, accordingly, did not complete the customs procedure for the purchased televisions.

Subsequently, the televisions were resold N times, and the buyer “PN” sold the televisions to the buyer “P-Retail Network” at a price of 2 070 c.u. per unit.

The price of the batch of televisions sold to the buyer “P-Retail Network” was 10 000 units \* 2 070 c.u. = 20 700 000 c.u.<sup>6</sup>.

Regarding all televisions sold to the “final” or “last” buyer by “P Retail Network”, the customs warehousing procedure has been completed, the televisions have been placed under the customs procedure of release for domestic consumption, removed from the customs warehouse, and transferred to the retail store network. That is, televisions have acquired the status of goods from country “I” and are involved in full economic circulation within the territory of country “I” [20, 21].

### CONCLUSION

1. Regarding the cost aspects of the customs warehousing procedure, the considered typical situations, and especially Typical Situation 2, show that it is precisely 20 700 000 c.u., not the price at which the televisions were purchased abroad in country “E” (10 000 000 rubles), that should be considered as the economic basis for the purposes of determining the customs value of goods for which the customs warehousing procedure is being completed.

Accordingly, for the purposes of determining the customs value of goods, the “last sale” after which the goods must leave the customs warehouse and be placed under the customs procedure for release for home use should be considered as a “sale for export to the customs territory of the importing country”.

<sup>6</sup> In the given typical situation, the authors also made assumptions: the use of the same currency units (CU) in countries “I” and “E”, and the absence of VAT tax consequences upon the sale – “resale” (in the terminology of the typical situation) – of televisions to customers.

2. Formally, the sale of goods imported thru a customs warehouse for export to the customs territory of the importing country (e.g., within the EAEU) is considered the “first foreign trade” sale of goods, i.e., a transaction between a foreign seller and the “first foreign trade” buyer, such as a Union person. However, from an economic perspective, it is incorrect to base the customs value of goods imported thru a customs warehouse on the cost of such a sale when they are subject to a new customs procedure that “changes” the status of the goods (from foreign goods to Union goods).

3. It is economically feasible to consider the sale of goods removed from a customs warehouse to the “rest” of the EAEU territory as a “final” sale, meaning a transaction aimed at releasing the goods into free circulation and granting them the status of Union goods. Therefore, it is proposed to use the indicators of such sales as the basis for determining

the customs value of goods removed from a customs warehouse to the “Main Part” of the EAEU customs territory [22, 23].

4. An analysis of the provisions of international documents on determining the customs value of goods indicates that this issue remains unresolved at the level of recommendations from the Technical Committee on Customs Valuation of the World Customs Organization. This indicates the possibility and feasibility of addressing this issue at the level of the EAEU regulation, with subsequent proposals to be submitted for discussion at the World Customs Organization platform [24].

5. The conclusions proposed in this article can be and are used as a basis for expert proposals from the Russian Federation in the preparation of the Special Provisions, which is being carried out by the EAEU Expert Group on Customs Valuation.

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