

**No. 56052. Belarus, Kazakhstan
and Russian Federation**

**N° 56052. Bélarus, Kazakhstan et
Fédération de Russie**

TREATY ON THE CUSTOMS CODE OF
THE CUSTOMS UNION BETWEEN THE
REPUBLIC OF BELARUS, THE
REPUBLIC OF KAZAKHSTAN AND THE
RUSSIAN FEDERATION. MINSK,
27 NOVEMBER 2009

TRAITÉ RELATIF AU CODE DES
DOUANES DE L'UNION DOUANIÈRE
ENTRE LA RÉPUBLIQUE DU BÉLARUS,
LA RÉPUBLIQUE DU KAZAKHSTAN ET
LA FÉDÉRATION DE RUSSIE. MINSK,
27 NOVEMBRE 2009

PROTOCOL ON AMENDMENTS AND ADDITIONS
TO THE TREATY ON THE CUSTOMS CODE OF
THE CUSTOMS UNION OF NOVEMBER 27,
2009 BETWEEN THE MEMBER STATES OF
THE CUSTOMS UNION WITHIN THE
EURASIAN ECONOMIC COMMUNITY (WITH
ANNEX). MOSCOW, 16 APRIL 2010*

PROTOCOLE MODIFIANT ET COMPLÉTANT LE
TRAITÉ RELATIF AU CODE DES DOUANES DE
L'UNION DOUANIÈRE DU 27 NOVEMBRE
2009 ENTRE LES ÉTATS MEMBRES DE
L'UNION DOUANIÈRE AU SEIN DE LA
COMMUNAUTÉ ÉCONOMIQUE EURASIENNE
(AVEC ANNEXE). MOSCOU, 16 AVRIL 2010*

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with article 5

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conformément à l'article 5

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Participant	Ratification	
Belarus	5 Jul	2010
Kazakhstan	30 Jun	2010
Russian Federation	29 Jun	2010

Note: The texts of the declarations and reservations are published after the list of Parties -- Les textes des déclarations et réserves sont reproduits après la liste des Parties.

Participant	Ratification	
Bélarus	5 juil	2010
Fédération de Russie	29 juin	2010
Kazakhstan	30 juin	2010

PROTOCOL ON AMENDMENTS AND ADDITIONS TO THE TREATY ON THE CUSTOMS CODE OF THE CUSTOMS UNION OF 27 NOVEMBER 2009

The member States of the Customs Union within the Eurasian Economic Community, hereinafter referred to as the Parties,

On the basis of the Treaty on the establishment of a single customs territory and the formation of a Customs Union, of 6 October 2007, the Treaty on the Commission of the Customs Union, of 6 October 2007, and paragraphs 2 and 3 of decision No. 17 of the Inter-State Council of the Eurasian Economic Community (the supreme body of the Customs Union) at the level of heads of State, of 27 November 2009, entitled “Treaty on the Customs Code of the Customs Union”,

Taking into account the generally recognized principles and norms of international law,

With a view to ensuring customs regulation in the single customs territory of the Customs Union,

Have agreed as follows:

Article 1

Amendments and additions shall be made to the Customs Code of the Customs Union, as an integral part of the Treaty on the Customs Code of the Customs Union of 27 November 2009 (hereinafter - the Treaty), as set out in the annex hereto.

Article 2

The Commission of the Customs Union, on the basis of applications from the member States of the Customs Union or one of them, no later than three months from the date of such application, shall adopt a decision on the method of legal regulation of issues associated with customs regulation in the Customs Union and not regulated by it.

In the event of adoption of a decision on the legal regulation of such issues by the Commission of the Customs Union, such decision must be adopted no later than six months from the date of adoption of the decision indicated in the first part of this article.

Article 3

Disputes between the Parties associated with the interpretation and (or) application of this Protocol shall be resolved under the procedure established by the Treaty.

Article 4

No reservations to this Protocol shall be permitted.

Article 5

This Protocol shall constitute an integral part of the Treaty.

This Protocol is subject to ratification and shall enter into force on the date of the entry into force of the Treaty.

DONE at Moscow, on 16 April 2010, in a single original in the Russian language. The original of this Protocol shall be kept by the Commission of the Customs Union, which shall be the depositary of this Protocol and shall send a certified copy thereof to each of the Parties.

For the RepublicFor the RepublicFor the Russian

of Belarusof KazakhstanFederation

(Signed) (Signed)(Signed)

ANNEX TO THE PROTOCOL ON AMENDMENTS TO THE TREATY ON THE CUSTOMS CODE OF THE CUSTOMS UNION OF 27 NOVEMBER 2009

AMENDMENTS to the Customs Code of the Customs Union

1. In article 1, paragraph 2, after the words “such legislation” add the words “pending the establishment of legal relations in the area of the customs legislation of the Customs Union.”.

2. Article 2 shall read as follows:

“Article 2. The single customs territory of the Customs Union and the customs border

1. The single customs territory of the Customs Union (hereinafter - the customs territory of the Customs Union) shall comprise the territories of the Republic of Belarus, the Republic of Kazakhstan and the Russian Federation, and also artificial islands, installations, structures and other facilities beyond the limits of the territories of the member States of the Customs Union over which the member States of the Customs Union have exclusive jurisdiction.

2. The limits of the customs territory of the Customs Union shall constitute the customs border of the Customs Union (hereinafter - the customs border).

3. In accordance with international treaties of the member States of the Customs Union, the limits of individual territories within the territories of the member States of the Customs Union may constitute the customs border.

3. In article 3:

Add to paragraph 2 a second part, which shall read as follows:

“If, in accordance with the customs legislation of the Customs Union, customs regulation in the Customs Union is effected in accordance with the legislation of a member State of the Customs Union, such legislation shall have effect in the territory of that member State of the Customs Union.”;

b) Paragraph 3 shall read as follows:

“3. In respect of customs regulation, customs and tariff regulations, prohibitions and restrictions, legislative instruments of member States of the Customs Union in the sphere of taxation in effect on the date of registration of a customs declaration or other customs instruments shall be applied, unless otherwise specified in this Code and (or) in accordance with international treaties of the member States of the Customs Union.”;

c) Add a paragraph 4, which shall read as follows:

“4. When goods are transported across the customs border in violation of the requirements specified in the customs legislation of the Customs Union, the customs legislation of the Customs Union, customs and tariff regulations, prohibitions and restrictions, and legislative instruments of the member States of the Customs Union in the sphere of taxation in effect on the date on which goods actually cross the customs border shall be applied, unless otherwise specified in this Code and (or) in accordance with international treaties of the member States of the Customs Union.

If the date on which goods actually crossed the customs border cannot be established, customs and tariff regulations, prohibitions and restrictions and legislative instruments of the member States of the Customs Union in the sphere of taxation in effect on the date on which violations of the established requirements are discovered shall be applied, unless otherwise specified in this Code and (or) in accordance with international treaties of the member States of the Customs Union.”.