

AGREEMENT
ON ISSUES OF FREE (SPECIAL) ECONOMIC
ZONES IN THE CUSTOMS TERRITORY OF THE CUSTOMS UNION AND CUSTOMS
PROCEDURE OF FREE CUSTOMS ZONE

(St. Petersburg, 18 June 2010)

(as amended on 11.04.2017)

Member States of the customs Union within the Eurasian economic community, hereinafter referred to as the Parties,
based on the Agreement on the establishment of a single customs territory and the formation of the customs Union of October 6, 2007, the Treaty on the customs Union Commission of October 6, 2007, the Treaty on the Customs code of the customs Union of November 27, 2009, other international treaties of the member States of the customs Union, constituting the legal framework of the customs Union,

taking into account the generally recognized principles and rules of international law,

have agreed as follows:

Article 1

Basic terms used in the Agreement

1. The following basic terms and definitions are used in this Agreement:

- 1) free (special, special) economic zone-a part of the territory of the member state of the customs Union within the limits established by the legislation of the member state of the customs Union, which has a special (special legal) regime for carrying out business and other activities, as well as the customs procedure of the free customs zone can be applied;
- 2) port free (special, special) economic zone - a free (special, special) economic zone which is established in part of the territory of a seaport, a river port open to international traffic and the entry of foreign vessels, or part of the territory of an airport open to the reception and dispatch of aircraft engaged in international air transport, and the territory adjacent to such seaport, river port or airport, except for parts of the territories of a seaport, river port or airport where property complexes intended to serve passengers are located;
- 3) logistics free (special, special) economic zone-free (special, special) economic zone, which is created on the part of the territory of the member state of the customs Union adjacent to the road and (or) railway crossing point through the state (customs) border of the member state of the customs Union;
- 4) resident (participant) of a free (special, special) economic zone - a legal entity or individual entrepreneur registered in the territory of a member state of the customs Union in the manner prescribed by the legislation of that state, and included in the register of residents of free (special, special) economic zones.

2. The terms used in article 21 of this Agreement shall be used in the meanings determined by the Agreement on the principles of indirect taxes collection for export and import of goods, performance of works, rendering of services in the customs Union dated January 25, 2008.

3. Other terms used in this Agreement shall be used in the meanings defined by the Customs code of the customs Union, which is an integral part of the Agreement on the Customs code of the customs Union of November 27, 2009 (hereinafter - the Customs code of the customs Union).

Article 2

Purposes of creation of free (special) economic zone

Free (special, special) economic zones (hereinafter-SEZ) are created in order to promote the socio - economic development of the member States of the customs Union, attract investment, create and develop industries based on new technologies, the development of transport infrastructure, tourism and sanatorium and resort areas, or for other purposes defined in the creation of SEZ.

Article 3

The order of creation and functioning of SEZ, the terms of functioning of special economic zones in the customs territory customs Union

1. The procedure for the establishment and operation of SEZ, the period of functioning of SEZ and the procedure for extending the period of functioning of SEZ in the territory of a member state of the customs Union shall be determined by the legislation of that member state of the customs Union.

The legislation of the member States of the customs Union may establish the types of SEZ depending on the purpose of their creation.

Management of SEZ in the territory of the member state of the customs Union is carried out in accordance with the legislation of that state.

2. The member States of the customs Union provide the direction to the Commission of the customs Union of information on creation of SEZ in territories of the member States of the customs Union.

Article 4

Cease functioning (abolishment, elimination) of the SEZ

1. SEZ ceases its operation (abolished, liquidated) (hereinafter - the termination of the SEZ) after the expiration of the period for which it was established, if the specified period has not been extended.

The grounds and procedure for making a decision on early termination of the SEZ shall be determined by the legislation of the member States of the customs Union.

2. The member States of the customs Union shall ensure the direction To the Commission of the customs Union of information on the termination of the SEZ in the territories of the member States of the customs Union after the entry into force of this Agreement.

Article 5

Types of activities carried out in the SEZ

On the territory of the SEZ can be carried out business and other activities in accordance with the legislation of the member States of the customs Union.

The Commission of the customs Union has the right to establish activities prohibited in the territory of the SEZ. At the same time, the decision on the establishment of activities prohibited in the SEZ territory is adopted by the Commission of the customs Union by consensus.

The legislation of the member States of the customs Union may establish activities prohibited in the territory of SEZ established (created) in the territories of these States.

Article 6

Registration of SEZ residents (participants) and maintenance of the register

SEZ residents (participants)

1. The procedure and conditions of registration of a resident (participant) of SEZ (hereinafter - resident), including the requirement to the place of state registration and (or) the location of a legal entity or to the address of residence of an individual entrepreneur applying for the status of a resident, the requirement to the legal form of a legal entity applying for the status of a resident shall be determined by the legislation of a member state of the customs Union.

The legislation of the member States of the customs Union may determine that one of the conditions for registration of a person as a resident of the port or logistics SEZ is to provide security for the payment of customs duties and taxes.

2. A legal entity or an individual entrepreneur is recognized as a resident from the date of entry in the register of residents of the member state of the customs Union.

The document certifying the registration of a person as a resident is a certificate, the form of which is determined by the legislation of the member States of the customs Union. The Commission of the customs Union has the right to determine a single form of certificate certifying the registration of a person as a resident.

3. The procedure for maintaining the register of residents is determined by the legislation of the member States of the customs Union.

The member States of the customs Union shall ensure the provision To the Commission of the customs Union of information on residents included in the register of residents. The procedure for providing such information is determined By the Commission of the customs Union.

The Commission of the customs Union forms the General register of residents on the basis of the provided data and provides its periodic publication, including with use of information technologies.

Article 7

Persons carrying out activities on the territory of SEZ

1. On the territory of the SEZ can carry out activities of residents and other persons who are not residents, in accordance with the legislation of the member States of the customs Union.
2. The resident carries out activities in the SEZ in accordance with the agreement on the implementation (conduct) of activities in the SEZ (agreement on the conditions of activities in the SEZ, investment Declaration) (hereinafter - the agreement on the implementation of activities in the SEZ).

The legislation of the member States of the customs Union may establish the possibility of a resident in the territory of the SEZ activities not provided for by the agreement on the implementation of activities in the territory of the SEZ, without the use of a resident in the implementation of such activities of a special (special legal) regime of business and other activities in the territory of the SEZ.

Article 8

A special (special legal) mode implementation of entrepreneurial and other activities on SEZ

In the territories of the SEZ there is a special (special legal) regime for business and other activities, which consists in providing residents with a special tax regime determined by the legislation of the member States of the customs Union, as well as in creating other, more favorable conditions than those generally established in the territory of the member state of the customs Union, for business and other activities in the territory of the SEZ.

Article 9

Generalities about customs procedure of the free customs zone on SEZ

1. Expire. - Agreement from 11.04.2017.
2. The SEZ territory is a part of the customs territory of the customs Union.
3. Goods imported into the territory of the SEZ, where the customs procedure of the free customs zone is applied, and placed under the customs procedure of the free customs zone, are considered to be outside the customs territory of the customs Union for the purposes of application of customs duties, taxes, as well as measures of non-tariff regulation.
4. The limits of the port and logistics SEZ are the customs border of the customs Union.
5. Expire. - Agreement from 11.04.2017.
6. Goods placed under the customs procedure of the free customs zone, as well as goods of the customs Union not placed under the customs procedure of the free customs zone, and foreign goods placed under other customs procedures can be placed and used on the territory of the SEZ.
7. Expire. - Agreement from 11.04.2017.

Article 10

Content of the customs procedure of the free customs zone

1. Expire. - Agreement from 11.04.2017.

2. Paragraphs the first-the fourth have lost force. - Agreement from 11.04.2017.

Determination of the status of goods manufactured (received) using foreign goods placed under the customs procedure of the free customs zone by residents registered in the Republic of Belarus, the Republic of Kazakhstan and the Russian Federation before January 1, 2012, in the Republic of Armenia before December 1, 2016 and the Kyrgyz Republic before January 1, 2015, shall be carried out in accordance with article 19 of this Agreement before January 1, 2017, taking into account the provisions of paragraphs 3 and 4 of this article.

(as amended by the Agreement of 10.10.2014, Minutes of 08.05.2015)

Determination of the status of the goods made (received) with use of the foreign goods placed under customs procedure of the free customs zone by persons which state registration is performed in the Kaliningrad region and which as of April 1, 2006 carried out activity on the basis of the Federal law of the Russian Federation of January 22, 1996 No. 13-FL "About the Special economic zone in the Kaliningrad region" (further - Federal law of the Russian Federation No. 13-FL) shall be implemented in accordance with article 19 of this Agreement until April 1, 2016, subject to the provisions of paragraphs 3 and 4 of this article.

3. For residents registered before may 1, 2010, as well as persons whose state registration was carried out in the Kaliningrad region, and who as of April 1, 2006 carried out activities on the basis of the Federal law of the Russian Federation № 13-FL, the customs Union Commission has the right to establish a list of goods manufactured (received) using foreign goods placed under the customs procedure of the free customs zone, acquiring the status of foreign goods, regardless of the criteria of sufficient processing, defined in article 19 of this Agreement. The specified list of goods is applied if such goods are not exported outside the customs territory of the customs Union.

4. In respect of individual residents registered before may 1, 2010, as well as individuals whose state registration was carried out in the Kaliningrad region, and as of April 1, 2006 carried out activities on the basis of the Federal law of the Russian Federation № 13-FL, the customs Union Commission has the right to establish restrictions on the number of goods manufactured (received) using foreign goods placed under the customs procedure of the free customs zone, which can be recognized as goods of the customs Union., if the release of such goods to the customs territory of the customs Union is carried out in such increased quantities and on such conditions that it causes significant economic damage to the industry of the economy of the member state of the customs Union or creates a threat of causing such damage. The decision on the establishment of these restrictions is made in the manner determined by the Commission of the customs Union, by consensus and is applied if such goods are not exported outside the customs territory of the customs Union.

5 - 6. Expire. - Agreement from 11.04.2017.

Articles 11 to 21. Expire. - Agreement from 11.04.2017.

Article 22

Transitional provisions relating to the status of resident

Legal entities or individual entrepreneurs who are residents on the date of entry into force of this Agreement shall be recognized as included in the register of residents from the date of acquisition of resident status in accordance with the legislation of the member States of the customs Union, valid until the entry into force of this Agreement.

Articles 23 to 24. Expire. - Agreement from 11.04.2017.

Article 25
Modification

By agreement of the Parties, this Agreement may be amended by separate protocols, which are an integral part of this Agreement.

Article 26
Dispute resolution

1. Disputes between the Parties related to the interpretation and (or) application of the provisions of this Agreement shall be resolved primarily through negotiations and consultations.
2. If the dispute is not settled by the parties to the dispute through negotiations and consultations within six months from the date of a formal written request for their conduct sent by one of the parties to the dispute to the other party to the dispute, then, in the absence of any other agreement between the parties to the dispute as to the method of its resolution, any of the parties to the dispute may refer the dispute to the court of the Eurasian economic community.
3. The Commission of the customs Union assists the Parties in the settlement of the dispute before its transfer to the court of the Eurasian economic community.

Article 27
Final provision

This Agreement is subject to ratification and is temporarily applied from the date of entry into force of the Agreement on the Customs code of the customs Union of November 27, 2009.

This Agreement shall enter into force on the date of receipt by the Depositary of the last written notification through diplomatic channels on the implementation by the Parties of the internal procedures necessary for the entry into force of this Agreement.

The provisions of part two of article 5, part two of paragraph 2 of article 11, paragraph 5 of article 13 of this Agreement shall enter into force in accordance with part 1 of this article, but not earlier than the date of receipt by the Depositary of the last instrument of ratification under the agreements included in the first package of international treaties constituting the legal framework of the Common economic space of the Republic of Belarus, the Republic of Kazakhstan and the Russian Federation.

Done in the city of St. Petersburg on June 18, 2010 in one original copy in Russian.

The original copy of this Agreement is stored in the customs Union Commission, which is the Depositary of this Agreement and will send each Party a certified copy.

For The Republic Of Belarus

For The Republic Of Kazakhstan

For The Russian Federation