

## INFORMATIONAL MATERIAL

### **about the Order of Temporary Importation to the Russian Federation of the Goods Intended for Demonstration at Exhibitions**

In accordance with Chapter 19 of the Customs code of the Eurasian Economic Union (hereinafter referred to as "EAEU CC") the goods transferred through the customs border are placed under a specific customs procedure at the person's option in the order and on the terms stipulated in the EAEU CC and in the legislation of the member states of the Eurasian Economic Union (hereinafter referred to as "EAEU"). The person has the right to change the selected customs procedure to another in accordance with the EAEU CC.

In accordance with international practice, the goods intended for demonstration at exhibitions and other similar events are imported in accordance with the customs procedure of temporary importation (admission), in which foreign goods are used within the prescribed period (temporary admission period) in the customs territory of the EAEU with full or partial conditional exemption from payment of import customs duties and taxes and without applying non-tariff regulation measures with subsequent placement under the customs procedure of re-export.

The goods temporarily imported for demonstration at exhibitions, fairs, international meetings and other similar events (except for commercial exhibitions aimed at selling exported goods), as well as the auxiliary equipment and materials intended for use with such a demonstration of goods or for use at exhibitions, fairs, international meetings and other similar events within the temporary importation into the customs territory of the EAEU are provided full conditional exemption from payment of customs duties and taxes in accordance with article 4 of the Decision of the Customs Union Commission of 18 June 2010 No. 331 on the Approval of the List of Temporarily Imported Goods with Full Conditional Exemption from Payment of Customs Duties, Taxes, and also Conditions of Such Exemption, Including its Time-Limits.

If the shown samples are sold, they are subject to the customs procedure of release for internal consumption with full payment of customs duties and taxes. According to paragraph 4 of article 131(1) of the Federal law of 27 November 2010 № 311 on Customs Regulation in the Russian Federation the goods imported into the Russian Federation and exported from of the Russian Federation for the purpose of demonstration at international exhibitions and congresses, aerospace salons and other similar events at the decision of the Government of the Russian Federation are exempt from payment of customs duties charged for the actions connected with release of goods.

