

# Tax Messenger

Tax Edition



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Further to Presidential Edict No. 100 of 8 March 2022 "On the Application of Special Economic Measures in the Area of Foreign Economic Activities to Ensure the Security of the Russian Federation", the Russian Government has adopted three decrees imposing prohibitions and restrictions on the export of goods from Russia.

The decrees took effect from their official publication date, i.e., 10 March 2022. The new prohibitions and restrictions will remain in place until 31 December 2022.

# Temporary export ban

Decree No. 311 of the Government of the Russian Federation of 9 March 2022 "On Measures to Implement Edict No. 100 of the President of the Russian Federation of 8 March 2022" establishes a large list of goods (over 200 items) that are prohibited for export from Russia. It includes goods needed to ensure the uninterrupted functioning of industry and of transport and telecommunications infrastructure.

In particular, the export ban covers the following categories of goods:

- pharmaceutical products
- agricultural machinery and related spare parts
- manufacturing equipment, machine tools and hand tools
- electrical devices and apparatus, including telephone handsets and semiconductor devices
- means of transport and components, containers, etc.

For the purposes of applying the list, products should be identified solely by reference to their EAEU product classification code; the item description is given for convenience of use.

We should point out that there is no list of foreign states to which the export ban applies. This means that it applies to all foreign states except for EAEU members, the Republic of Abkhazia, the Republic of South Ossetia and the Donetsk and Lugansk People's Republics.

The decree establishes exceptions to the measure. In particular, the ban does not apply to goods:

- originating from Russia and accompanied by an ST-1 certificate of origin
- carried in transit shipments
- carried under licences issued by the Federal Service for Technical and Export Control and the Federal Service for Military and Technical Co-operation
- exported in order to complete processing customs procedures
- carried by individuals for personal use, etc. (a full list is provided in the text of the decree)

# **Export permits**

Decree No. 312 of the Government of the Russian Federation of 9 March 2022 "On the Introduction on a Temporary Basis of a Permit Procedure for the Export of Certain Types of Goods from the Territory of the Russian Federation" establishes a permit procedure for the export of goods from Russia to EAEU countries, the Republic of Abkhazia and the Republic of South Ossetia until 31 December 2022.

The decree establishes lists of 5 categories of goods whose export requires a permit from the appropriate federal executive body.

Product category	Body issuing export permit
Certain types of agricultural machinery and related parts	Ministry of Agriculture of the Russian Federation
Certain types of means of transport and parts and components thereof	Ministry of Transport of the Russian Federation
Certain types of industrial products	Ministry of Industry and Trade of the Russian Federation
Certain types of telecommunications equipment, parts and materials	Ministry of Digital Development, Telecommunications and Mass Communications of the Russian Federation
Certain types of laboratory, extractive, exploratory and geophysical equipment and related parts	Ministry of Natural Resources and Ecology of the Russian Federation

For the purposes of applying the list, products should be identified solely by reference to their EAEU product classification code; the item description is given for convenience of use.

The export permit procedure does not apply to goods:

- originating from Russia and accompanied by an ST-1 certificate of origin
- exported to the Donetsk and Lugansk People's Republics
- carried in transit shipments
- carried under licences issued by the Federal Service for Technical and Export Control and the Federal Service for Military and Technical Co-operation
- carried by individuals for personal use, etc. (a full list is provided in the text of the decree)

Federal executive bodies are expected to adopt acts establishing the procedure for the issuance of relevant export permits in the near future.

# Ban on timber exports

Decree No. 313 of the Government of the Russian Federation of 9 March 2022 "On Measures for the Implementation of Edict No. 100 of the President of the Russian Federation of 8 March 2022" approves a list of foreign states to which products of EAEU classification group 44 may not be exported. In particular, the list includes wood, timber, wooden sheets for veneering, et al.

The ban does not apply to goods:

- carried in transit shipments
- exported to support the activities of military units of the Russian Federation
- exported to support the activities of organizations of the Russian Federation in the Spitsbergen archipelago
- carried by individuals for personal use

#### Authors:

Wilhelmina Shavshina Andrei Baranetc Ekaterina Mazurova

For more information, please contact the author of this publication:

Wilhelmina Shavshina +7 (921) 940 2261 Wilhelmina.Shavshina@ru.ey.com

# Inquiries may be directed to one of the following executives:

# Moscow

CIS Tax & Law Leader Irina Bykhovskaya	+7 (495) 755 9886	Customs & Indirect Tax	.7 (405) (40.0(70
Oil & Gas, Power & Utilities		Vadim Ilyin Wilhelmina Shavshina	+7 (495) 648 9670 +7 495 755 9700
Alexei Ryabov Marina Belyakova	+7 (495) 641 2913 +7 (495) 755 9948	International Tax and Transaction Services Yuri Nechuyatov +7 (495) 664 7884 Vladimir Zheltonogov +7 (495) 705 9737	
Financial Services Irina Bykhovskaya Alexei Kuznetsov Maria Frolova Ivan Sychev	+7 (495) 755 9886 +7 (495) 755 9687 +7 (495) 641 2997 +7 (495) 755 9795	Transfer Pricing and Operatin Evgenia Veter Maxim Maximov	
Advanced Manufacturing & Mo Andrei Sulin	obility +7 (495) 755 9743	Tax Policy & Controversy Alexei Nesterenko	+7 (495) 622 9319
Consumer Products & Retail, I Dmitry Khalilov	Life Sciences & Healthcare +7 (495) 755 9757	Global Compliance and Report Yulia Timonina Alexei Malenkin	ing +7 (495) 755 9838 +7 (495) 755 9898
Real Estate, Hospitality & Con Transportation Dmitry Tetiouchev	struction, Infrastructure, +7 (985) 773 6818	Law Georgy Kovalenko Alexey Markov	+7 (495) 287 6511 +7 (495) 641 2965
Technology, Telecommunicati Entertainment; Tax Performa Ivan Rodionov		<b>St. Petersburg</b> Dmitri Babiner	+7 (812) 703 7839
Tax Technology Andrei Ignatov	+7 (495) 755 9694	<b>Vladivostok</b> Alexey Erokhin	+7 (914) 727 1174
People Advisory Services Ekaterina Ukhova Gueladjo Dicko Sergei Makeev	+7 (495) 641 2932 +7 (495) 755 9961 +7 (495) 755 9707	<b>Ekaterinburg</b> Irina Borodina	+7 (343) 378 4900
Private Client Services Anton Ionov Alina Lavrentieva	+7 (495) 755 9747 +7 (495 648 9651	Krasnodar Alexei Malenkin Alexei Nesterenko	+7 (495) 755 9898 +7 (495) 622 9319

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