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Customs law

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27.10.2010	RT I, 18.11.2010, 2	01.01.2011
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Chapter 1 GENERAL PROVISIONS

§ 1. Scope

(1) Council Regulation (EC) No 2913/92/ EEC *establishing the Community Customs Code* (OJ L 302, 19.10.1992 , pp. 1–50) (hereinafter the *Community Customs Code*), Commission Regulation (EC) No 2454/93/EEC laying down implementing provisions for Council Regulation (EC) No 2913/92/EEC establishing the *Community Customs Code* (OJ L 253, 11.10.1993, pp. 1–766) (hereinafter *the Community Customs Code* implementing provisions), and other Union legal acts adopted for the implementation of customs rules shall apply to trade between the Republic of Estonia (hereinafter Estonia) and countries and territories outside the customs territory of the European Union (hereinafter the Union) (hereinafter a *non-Union country*), the rights, obligations and liability of persons engaged in such trade and the customs authorities. This Act shall apply to the extent not regulated by Union legal acts. [RT I, 14.01.2014, 2 - entry into force 01.02.2014]

(2) This Act also provides for the rights and obligations of the customs authorities and persons in the exercise of state supervision of other prohibitions and restrictions by the customs authorities, as well as liability for infringements of customs rules. In accordance with Article 1 of the *Community Customs Code*, customs rules consist of the *Community Customs Code* and the provisions adopted at Union level or nationally for the implementation of those rules.
[RT I, 14.01.2014, 2 - entry into force 01.02.2014]

(3) Import and export duties arising from Union legislation are contained in Council Regulation (EEC) No 2658/87 on the tariff and statistical nomenclature and on the Common Customs Tariff (OJ L 256, 7.9.1987, pp. 1–675) (hereinafter referred to as *the Community Customs Tariff*). Relief from import duties is provided for in Council Regulation (EC) No 1186/2009 setting up a Community system of reliefs from customs duties (OJ L 324, 10.12.2009, pp. 23–57) (hereinafter referred to as *the Community system of reliefs from customs duties*). If goods are subject to a tax other than import duty on importation, the provisions of Estonian tax laws shall apply to taxation, provided that they are not in conflict with Union legislation.
[RT I, 14.01.2014, 2 - entry into force 01.02.2014]

(4) The provisions of the Administrative Procedure Act shall apply to administrative procedures prescribed in Union legislation, this Act and legislation issued on the basis thereof, taking into account the specifications of Union legislation and this Act.
[RT I, 14.01.2014, 2 - entry into force 01.02.2014]

(5) The Government of the Republic or the Minister of Finance may, within the limits of their competence, establish legal acts for the application of customs rules in matters which, pursuant to Union legislation, a Member State has the right to decide.
[RT I, 14.01.2014, 2 - entry into force 01.02.2014]

§ 2. Basic concepts

(1) In this Act, the terms used shall have the meaning set out in the Community Customs Code and the implementing provisions of the Community Customs Code.

(2) For the purposes of this Act, an Estonian person is an Estonian sole proprietor, an Estonian legal entity, a foreign legal entity with a permanent place of business in Estonia, an Estonian state, rural municipality or city agency, and a representative office of an international organisation in Estonia.

(3) Personal effects are items intended for use or consumption by a passenger during a trip, excluding commercial means of transport.

(4) A consignment of goods consists of goods that are sent at the same time from the same point of origin by the same means of commercial transport from the same sender to the same recipient at the same destination.

(5) A commercial means of transport is a means of transport used for the transport of people for a fee or for the transport of goods for a fee or free of charge.

(6) A traveller is a natural person travelling from a non-EU country to Estonia or from Estonia to a non-EU country, regardless of the purpose of the journey.

[RT I, 14.01.2014, 2 - entry into force 01.02.2014]

(7) Risk assessment is the analysis of information available to customs and, based on this, an assessment of the possibility of a violation of customs regulations occurring on an object.

(8) Customs means the Estonian Tax and Customs Board.

(9) A customs officer is an official of the Tax and Customs Board who, in the performance of his duties, carries out customs formalities.

(10) Customs formalities are customs controls and other operations that must be carried out by the person concerned or by the customs authorities in order to comply with customs regulations.

(11) A customs office is a structural unit of the Tax and Customs Board where it is possible to carry out all or part of customs formalities.

§ 3. Representation

(1) A person may appoint a representative for dealings with the customs authorities in accordance with Article 5(1) of the Community Customs Code. The representative must be an Estonian person, except in the case of transit declarations or temporary importation declarations and in the case of persons who lodge declarations occasionally, provided that the customs authorities consider this justified.

(2) In the case of indirect representation, the representative must have a customs agency licence. A customs agency licence is not required for the organiser of a customs auction.

(3) Upon a justified request by customs, the representative must submit a notarized power of attorney.

§ 4. Customs agency

(1) A customs agency is an Estonian sole proprietor or a legal person established in Estonia who, in connection with the transport of goods from a non-Union country to Estonia or from Estonia to a non-Union country, communicates with the customs authorities and carries out customs formalities on behalf of another person in agreement with that person.

[RT I, 14.01.2014, 2 - entry into force 01.02.2014]

(2) The customs agency shall provide a guarantee to the customs authorities.

(3) The customs agency operates through customs agents. A customs agent is a natural person to whom the customs have issued an appropriate certificate.

§ 5. Customs agency activity licence

(1) The customs agency's operating licence shall be issued and revoked by the customs authorities.

(2) The customs authorities shall refuse to issue a customs agency permit if the person fails to provide a guarantee satisfactory to the customs authorities.

(3) If the customs agency has not submitted a new guarantee to the customs five working days before the expiry of the guarantee, the customs shall suspend the validity of the customs agency's activity licence on the day following the date of expiry of the guarantee until a guarantee satisfactory to the customs is submitted. If the customs have made a decision to increase the guarantee because a person no longer meets the conditions provided for in subsection 62 (1) of this Act or has been punished for the offences specified in subsection 2 of the same section, the customs shall suspend the validity of the customs agency's activity licence until a guarantee satisfactory to the customs is submitted.

[RT I 2007, 22, 113 - entry into force 15.06.2007]

(4) The activity licence of a customs agency shall be revoked upon a written request from the customs agency or at the initiative of the customs. The customs shall revoke the activity licence if the customs agency has not submitted a security satisfactory to the customs by the due date.

(5) The procedure for issuing and revoking a customs agency licence and a customs agent certificate, as well as for the activities of a customs agency, shall be established by a regulation of the Minister of Finance .

§ 6. Customs decision

(1) If a person has applied in writing to the customs authorities for a decision to implement customs regulations, the customs authorities' decision shall be delivered to the applicant, in accordance with the choice made in the application, either by post, by the customs authorities or electronically, within 30 days from the date of receipt of the application, unless another deadline is provided for in the customs regulations.

(2) The following information shall be entered in the written decision of the customs:

- 1) the name of the customs authority that issued the decision;
- 2) the name and position of the official who prepared the decision;
- 3) the name, number and date of issue of the decision;
- 4) the name and postal address of the person against whom the decision has been issued;
- 5) the justification for the decision with references to the relevant provisions of the customs regulations;
- 6) the sanctions applicable in the event of non-compliance with the decision;
- 7) the procedure for contesting the decision.

§ 7. Contesting customs decisions and actions

A person has the right to file a challenge against a decision of the customs authorities or an act of a customs official. The challenge shall be filed and resolved in accordance with the procedure provided for in the Taxation Act, taking into account the specifications provided for in Union legislation.

[RT I, 14.01.2014, 2 - entry into force 01.02.2014]

§ 8. Language of customs formalities

(1) Customs formalities shall be carried out in Estonian.

(2) In cases provided for in customs regulations, customs formalities may also be carried out in another language, and the customs authorities have the right, if necessary, to require a translation of the supporting documents of the customs declaration. In justified cases, the customs authorities shall require a translation made by a sworn translator or certified by a notary.

[RT I, 23.12.2013, 1 - entry into force 01.01.2014]

§ 9. Performance of customs control

(1) The customs authorities shall carry out all controls provided for in Article 13 of the Community Customs Code, in accordance with the provisions of the customs regulations on the control of goods placed under a customs procedure.

[RT I 2007, 22, 113 - entry into force 15.06.2007]

(2) [Repealed - RT I, 14.01.2014, 2 - entry into force 01.02.2014]

(3) If a person has violated the obligation to declare cash provided for in Article 3 of Regulation (EC) No 1889/2005 of the European Parliament and of the Council on controls of cash entering or leaving the Community (OJ L 309, 25.11.2005, pp. 9–12) or if the customs authorities have reason to believe that the cash has been obtained through criminal means or is related to money laundering or terrorist financing, the customs authorities have the right to detain the cash for up to 48 hours in order to carry out customs controls and to establish the circumstances.

[RT I, 14.01.2014, 2 - entry into force 01.02.2014]

(4) In order to obtain the information necessary for risk assessment, customs authorities may use technical equipment to scan goods, means of transport, baggage and postal items. If the packaging of goods, means of transport, passenger baggage or postal items is not opened during the scanning, the scanning shall not be considered an examination referred to in §§ 39–41 and 43 of this Act.

[RT I, 01.02.2012, 1 - entry into force 01.03.2012]

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§ 9 . Preliminary inspection

[Repealed - RT I, 14.01.2014, 2 - entry into force 01.02.2014]

§ 10. State supervision of prohibitions and restrictions

If a prohibition or restriction is imposed by legislation on trade between Member States of the Union or on postal consignments, as well as on goods accompanying persons moving from one Member State to another, and the customs authorities exercise state supervision of such prohibition or restriction, a customs official may, in the performance of his or her duties, exercise all the rights granted to him or her in the implementation of customs rules under Union legislation and this Act, if, based on a risk assessment, he or she has reason to believe that such prohibition or restriction is being disregarded.

[RT I, 14.01.2014, 2 - entry into force 01.02.2014]

§ 11. Provision of information and electronic transmission of data

(1) A person directly or indirectly involved in trade, postal consignments and passenger movements between Estonia and a non-EU country shall, at the request of the customs and within a reasonable time limit set by the customs, submit to the customs the documents necessary for risk assessment or transmit the relevant data electronically and allow the customs free access to data on goods, means of transport or passengers.

[RT I, 14.01.2014, 2 - entry into force 01.02.2014]

(2) If a prohibition or restriction is established by legislation with regard to trade between the Member States of the Union, postal items and goods accompanying persons moving from one Member State to another and the customs authorities exercise state supervision of such prohibition or restriction, persons involved in trade between Estonia and other Member States, postal items and the movement of

persons from one Member State to another are also required to provide information in accordance with subsection 1 of this section.
[RT I, 14.01.2014, 2 - entry into force 01.02.2014]

(3) The chief processor of the state database shall allow customs authorities access to the database maintained by him or her if the data in the database are necessary for risk assessment.

(4) [Repealed - RT I 2007, 22, 113 - entry into force 01.07.2009]

§ 12. Customs control zone

(1) A customs control zone includes the territory of a port and airport open to international traffic, the area of a railway station or a border crossing point on a road section, which the Director General of the Tax and Customs Board has designated, in coordination with the owner or legal possessor thereof, for the performance of customs formalities.

(2) In a customs control zone, it is prohibited to unload goods from and onto a means of transport without the permission of the customs authorities and to take them out of the customs control zone before the required customs formalities have been completed.

§ 13. Goods under customs supervision

(1) Only operations and transactions accepted by customs may be carried out with goods under customs supervision.

(2) If the customs authorities have doubts as to the unlawful removal of goods from customs supervision, the debtor shall be obliged to prove that the goods have not been unlawfully removed from customs supervision. If the debtor is unable to prove this, the goods shall be deemed to have been unlawfully removed from customs supervision.

(3) In the event of destruction or damage to goods under customs supervision, the possessor of the goods is obliged to notify the customs authorities of this as soon as possible and to submit evidence of the destruction or damage to the goods. If the evidence submitted is not satisfactory to the customs authorities, the goods shall be deemed to have been illegally removed from customs supervision.

Chapter 2 TAX AND CUSTOMS BOARD AND CUSTOMS OFFICERS

§ 14. Tasks of the Tax and Customs Board in implementing customs regulations

In implementing customs regulations, the tasks of the Tax and Customs Board are to protect society and the economy by preventing tax fraud and smuggling, to collect taxes payable upon importation of goods, and to facilitate legal trade between Estonia and non-EU countries.

[RT I, 14.01.2014, 2 - entry into force 01.02.2014]

§ 15. [Repealed - RT I 2007, 22, 113 - entry into force 15.06.2007]

§ 16. Cooperation of the Tax and Customs Board with other executive state authorities

(1) In performing its duties, the Tax and Customs Board shall cooperate with other executive state authorities in accordance with customs regulations and other legislation.

(2) The Tax and Customs Board shall coordinate the cooperation between other executive state authorities involved in the transport of goods from a non-EU country to Estonia or from Estonia to a non-EU country.

[RT I, 14.01.2014, 2 - entry into force 01.02.2014]

§ 17. Submission of professional certificate

A customs officer is required to present a certificate of service upon first request when performing his/her official duties.

§ 18. Rights of customs officials

In the performance of their duties, a customs officer has the right:

1) to check identity documents and make copies of them, to inspect goods, means of transport, a person and their personal belongings, and to detain goods, means of transport and a person in the cases and in accordance with the procedure provided for by law;

[RT I 2007, 22, 113 - entry into force 15.06.2007]

2) to use technical and other means to prevent, suppress and detect violations of customs regulations, tax laws and the Taxation Act, without violating the constitutional rights of persons, and to carry out surveillance activities in accordance with the procedure provided for by law;

3) to enter buildings and territories used by a person without hindrance in accordance with the procedure provided for by law in order to check circumstances indicating a violation of customs regulations, tax laws or the Taxation Act;

4) to stop and inspect means of transport and the goods in them, as well as to inspect the documents of the driver and means of transport and the accompanying documents of the goods, and, if necessary, to prohibit the use of the means of transport;

5) perform other customs control operations prescribed by legislation.

Customs

§ 18 1. automatic number recognition system

(1) In order to perform the tasks specified in § 14 of this Act, the customs authorities may use automatic photographic or video recording equipment to record the registration marks of means of transport and goods containers.

(2) Non-personal data obtained by automatic photo or video recording equipment shall be processed in the database of the customs automatic number plate recognition system, the controller of which is the Tax and Customs Board.

(3) The purpose of the customs automatic number plate recognition system database is to collect and process information on means of transport and cargo containers entering and leaving the territory of Estonia, customs control zones and free zones in order to ensure the collection of state taxes and to prevent tax fraud and smuggling.

[RT I, 14.01.2014, 2 - entry into force 01.02.2014]

(4) The data in the customs automatic number plate recognition system database are not public. The Tax and Customs Board, the Police and Border Guard Board, the Security Police Board and the Information Board have access to the database.

[RT I, 14.01.2014, 2 - entry into force 01.02.2014]

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(4) The controller of the customs automatic number plate recognition system database may disclose data from the database to the customs authority of another country within the framework of customs or tax cooperation based on a Union legal act or an international agreement.

[RT I, 14.01.2014, 2 - entry into force 01.02.2014]

(5) The database of the customs automatic number plate recognition system shall be established and the statutes shall be established by a regulation of the Minister of Finance .

[RT I, 01.02.2012, 1 - entry into force 01.03.2012]

§ 19. Special equipment and weapons

(1) [Repealed - RT I 2010, 11, 55 - entry into force 01.05.2010]

(2) [Repealed - RT I 2010, 11, 55 - entry into force 01.05.2010]

(3) [Repealed - RT I 2010, 11, 55 - entry into force 01.05.2010]

(4) The special equipment of Tax and Customs Board officials is:

- 1) a protective helmet;
- 2) a body armour and other bulletproof vest;
- 3) handcuffs;
- 4) light and sound equipment;
- 5) special-purpose painting and marking equipment;
- 6) grenades and cartridges that produce smoke, sound, light or other effects or cause tears or pain;
- 7) aids and devices for entering buildings and means of transport;
- 8) a special-purpose vehicle;
- 9) a service dog.

[RT I 2010, 11, 55 - entry into force 01.05.2010]

(5) The weapons of officials of the Tax and Customs Board include:

- 1) rubber batons;
- 2) telescopic batons;
- 3) gas weapons;
- 4) firearms.

[RT I 2010, 11, 55 - entry into force 01.05.2010]

(6) Tax and Customs Board officials have the right to use special means and weapons in the performance of their duties in the following cases:

- 1) when repelling criminal attacks;
- 2) when detaining a violator of customs regulations, tax laws or the Taxation Act, when transporting a detained person to a customs office or the police, as well as when escorting, if a person does not obey or resists a customs officer or if there is reason to believe that the person may escape or cause harm to other persons, the surroundings or themselves.

(7) An official of the Tax and Customs Board may use special means and weapons against a person who violates customs regulations, tax laws or the Taxation Act in the performance of official duties and to ensure his or her own safety, taking into account the nature of the violation, the person and the specific situation. When using special means and weapons, greater harm to human health must be avoided than is unavoidable in the specific case.

(8) The procedure for carrying and storing special equipment of officials of the Tax and Customs Board shall be established by a regulation of the Government of the Republic .

§ 20. Use of firearms

(1) An official of the Tax and Customs Board has the right to carry and use a firearm. He or she may use a firearm in a dangerous situation after prior warning as a last resort, if it is otherwise impossible to perform the duties assigned to him or her without endangering his or her life or health.

(2) A firearm may be used:

- 1) to prevent a criminal attack if the life and health of an official of the Tax and Customs Board or another person is in danger;
- 2) to disarm and detain an armed person;
- 3) to force a vehicle that has failed to respond to repeated stop signals or is being pursued to stop by shooting at a part of the vehicle where shooting does not endanger a person's life;
- 4) to kill an animal as permitted under the Animal Protection Act;
- 5) to stop the escape of a convoyed or armed person being pursued.

[RT I 2010, 11, 55 - entry into force 01.05.2010]

(3) It is prohibited to use firearms:

- 1) against children, the elderly and women with obvious signs of pregnancy, except to repel or prevent an armed attack or a group attack by them or to disarm them;
- 2) in diplomatic missions, consular offices, special missions and representative offices of international organizations of foreign

countries, as well as against vehicles enjoying diplomatic immunity, except with the consent of the heads of such missions or institutions or in cases regulated by international treaties;

3) in buildings where flammable or toxic substances or explosives or substances that may endanger the life or health of people due to the use of special means and weapons are produced or stored.

(4) An official of the Tax and Customs Board is required to immediately report any cases of use of a firearm to the head of his or her structural unit.

§ 21. Uniform of Tax and Customs Board officials

(1) Tax and Customs Board officials shall wear uniforms when on duty in prescribed cases.

(2) The description of the uniform of officials of the Tax and Customs Board and the terms for the use of uniform items shall be established by a regulation of the Government of the Republic .

(3) The procedure for issuing uniforms to officials of the Tax and Customs Board and for their wearing shall be established by a regulation of the Minister of Finance .

[RT I 2007, 22, 113 - entry into force 15.06.2007]

§ 22. Cooperation of customs officials with officials of other executive state authorities

(1) Customs officers are required, within the limits of their competence, to assist in preventing attempts by natural persons to illegally cross the border and to immediately forward to police officers any relevant information known to them.

[RT I 2009, 62, 405 - entry into force 01.01.2010]

(2) Customs officials are required to cooperate with other supervisory officials appointed for this purpose, as provided for by law, when importing and exporting goods.

(3) When importing goods or assigning a customs treatment to them, customs officials are required to check the conformity of the document or label of the goods under the control of the Veterinary and Food Board and the Agricultural Board on the basis of legislation. Only customs treatments permitted by an official of the Veterinary and Food Board or the Agricultural Board may be assigned to such goods.

[RT I 2009, 34, 224 - entry into force 01.01.2010]

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Chapter 2

INQUIRY TO A COMMUNICATIONS COMPANY, SURVEILLANCE AND SECRET COLLABORATION

[RT I, 29.06.2012, 2 - entry into force 01.01.2013]

1.

§ 22 Making an inquiry to a communications undertaking

(1) The Tax and Customs Board may make a request to an electronic communications undertaking on the basis specified in clauses 1 and 2 of subsection 1 of section 126 and to persons specified in clauses 1 and 2 of subsection 3 of section 126 2

of the Code of Criminal Procedure to obtain the following data:

1) data necessary for identifying the end user related to the identification marks used in the electronic communications network, except for data related to the fact of transmission of a message;

2) data specified in subsections 2 and 3 of section 111¹ of the Electronic Communications Act to an electronic communications undertaking that is not specified in clause 1 of this subsection.

(2) The prosecutor's office shall grant a permit to conduct the inquiry specified in clause 2 of subsection 1 of this section. The permit to conduct the inquiry shall specify the period of time for which the request for data is permitted, with a date precision.

[RT I, 29.06.2012, 2 - entry into force 01.01.2013]

2.

§ 22 Collection of data for the purpose of deciding on access to intelligence information and hiring of a person

(1) The Tax and Customs Board may, with the written consent of a person, collect personal data about him or her by means of a surveillance operation specified in subsection 1 of § 126 and by requesting the communications undertaking regarding the data provided for in subsections 2 and 3 of § 111 1

of the Electronic Communications Act , if this is necessary in order to decide on the person's access to surveillance information or the person's employment with the Tax and Customs Board.

(2) A person shall be notified of the performance of the act prescribed in subsection 1 of this section in relation to him or her after the decision has been made and shall be informed of the data collected by the act at his or her request.

[RT I, 29.06.2012, 2 - entry into force 01.01.2013]

3.

§ 22 Secret collaboration and conspiratorial techniques

(1) The Tax and Customs Board has the right to engage persons in secret cooperation and use undercover agents, as well as to use conspiratorial techniques under the conditions provided for in the Police and Border Guard Act, in order to carry out surveillance activities, ensure their performance or collect information.

(2) Written permission to involve a person shall be granted by the Head of the Tax and Customs Board or an official designated by him or her.

(3) The Head of the Tax and Customs Board shall grant written permission for the use of a variable number.

(4) The document necessary for the implementation of conspiracy techniques shall be issued and the necessary change in the database or register shall be made by an administrative body or legal person whose competence is to issue a document of the corresponding type or to make a change in the database or register, based on a reasoned request from the Head of the Tax and Customs Board or an official authorised by him or her.

[RT I, 29.06.2012, 2 - entry into force 01.01.2013]

Chapter 3

CONDITIONS FOR THE APPLICATION OF IMPORT AND EXPORT DUTIES AND OTHER MEASURES REGULATING TRADE

§ 23. Estonian customs tariff

The Estonian Customs Tariff includes the Community Customs Tariff, as well as measures established by Estonian legislation (hereinafter referred to as *national measures*), which are applied when placing goods under a customs procedure. The Estonian Customs Tariff is the guide for declarants and customs officials when applying measures to goods during customs clearance.

§ 24. Administration and amendment of the Estonian customs tariff

(1) The Estonian customs tariff is administered and the Tax and Customs Board is responsible for its accuracy in cooperation with the ministries responsible for the accuracy of national measures.

[RT I 2010, 11, 55 - entry into force 01.05.2010]

(2) The procedure for administering the Estonian customs tariff shall be established by a regulation of the Government of the Republic .

§ 25. Tariff classification of goods

(1) The declarant shall determine the tariff classification of the goods in accordance with legislation.

(2) If the tariff classification of the goods determined by the declarant does not correspond to the goods, the customs shall immediately notify the declarant thereof and determine the tariff classification of the goods in accordance with the Estonian Customs Tariff within ten days from the day on which the declarant was notified of the need to change the tariff classification of the goods. In justified cases, the said term may be longer. At the request of the declarant, the customs shall justify the extension of the term in writing.

§ 26. Issuance of a certificate of non-preferential origin of goods

(1) A certificate of origin certifying the non-preferential origin of goods shall be issued and approved by the Estonian Chamber of Commerce and Industry. The issuance and approval of a certificate of non-preferential origin shall be subject to a fee. The fee shall be calculated on the basis of all expenses incurred by the Estonian Chamber of Commerce and Industry for the issuance and approval of certificates of origin, including expenses for IT solutions, salaries, liability insurance and printing of forms. The amounts of the fees shall be published on the website of the Estonian Chamber of Commerce and Industry.

(2) The procedure for applying for and issuing a certificate of origin certifying the non-preferential origin of goods shall be established by a regulation of the Government of the Republic .

§ 27. Exchange rate used in determining customs value and deadline for making a decision

(1) The quoted rate referred to in Article 168(a) of the Community Customs Code Implementing Provisions is the euro exchange rate determined by the European Central Bank.

[RT I, 18.11.2010, 2 - entry into force 01.01.2011]

(2) The customs authorities shall take a decision on the determination of the customs value pursuant to Article 181a of the Community Customs Code Implementing Provisions within one year from the date set for providing additional information to the person concerned.

Chapter 4

PROVISIONS APPLICABLE TO GOODS DELIVERED TO ESTONIA UNTIL THEY ARE ASSIGNED A CUSTOMS TREATMENT AND TREATMENT

§ 28. [Repealed - RT I 2007, 22, 113 - entry into force 01.07.2009]

§ 29. [Repealed - RT I 2007, 22, 113 - entry into force 01.07.2009]

§ 30. Conditions for temporary storage of goods

(1) Temporarily stored goods may be stored in a customs terminal or storage place accepted by the customs under the conditions prescribed in the customs regulations. All persons transporting goods from a non-EU country to Estonia may store goods temporarily in a customs terminal, but the storage place is intended only for the specified user.

[RT I, 14.01.2014, 2 - entry into force 01.02.2014]

(2) The operator of a customs terminal and storage facility is an Estonian person. The permit to operate a customs terminal and the permit to operate a storage facility are issued and revoked by the customs.

(3) The customs authorities shall refuse to issue a permit for the operation of a customs terminal or storage facility if:

1) the customs terminal or storage facility does not meet the requirements prescribed in the customs regulations;

2) the applicant for a storage facility permit has imported goods for less than one year prior to the date of submission of the

application;

- 3) the application is not substantiated to the satisfaction of the customs authorities;
- 4) the person does not have a guarantee satisfactory to the customs authorities;
- 5) the person's accounting does not enable the customs authorities to control the applicant's activities;
- 6) the person does not have accurate records of the movement of goods;
- 7) the person's business reputation is not impeccable;
- 8) the person has a tax debt in respect of taxes collected upon import and export of goods;
- 9) the information provided by the person is not true.

(4) The customs authorities may refuse to issue a permit for the operation of a customs terminal or storage facility if the applicant has been repeatedly punished for a misdemeanour provided for in this Act during the year preceding the date of submission of the application, for which a fine of over 100 fine units is prescribed as a penalty for a natural person and a fine of over 2,000 euros for a legal person, or if he or she has committed a criminal offence provided for in §§ 391–393 of the Penal Code, the penalty data for which has not been deleted from the criminal record.

[RT I, 01.02.2012, 1 - entry into force 01.03.2012]

(5) The customs authorities may suspend the validity of a permit for the operation of a customs terminal or storage facility for up to two months and set a time limit for eliminating the circumstances that were the basis for the suspension, fulfilling the requirements of the customs authorities or removing the goods from the customs terminal or storage facility if:

1) the operator of the customs terminal or storage facility has been repeatedly punished for a misdemeanour provided for in this Act during the year preceding the date of suspension of the permit, for which a fine of more than 100 fine units is prescribed as a penalty for a natural person and a fine of more than 2,000 euros for a legal person, or he has committed a criminal offence provided for in §§ 391–393 of the Penal Code, the penalty data for which have not been deleted from the criminal record;

[RT I, 01.02.2012, 1 - entry into force 01.03.2012]

- 2) the integrity of the goods is not guaranteed;
- 3) the operator of the customs terminal or storage facility has violated the conditions specified in the permit;
- 4) the circumstances listed in clauses 1 and 4–9 of subsection 3 of this section occur.

(6) A permit to operate a customs terminal or storage facility shall be revoked upon a written request by the operator of the customs terminal or storage facility or on the initiative of the customs. The customs may revoke the permit if:

- 1) the validity of the permit was suspended prior to revocation for the reason specified in clause 1 of subsection 5 of this section, or
- 2) the operator of the customs terminal or storage facility has not eliminated the circumstances that were the basis for the suspension of the permit by the prescribed deadline.

(7) The keeper of a customs terminal or storage facility is obliged to keep records of goods in accordance with the procedure prescribed in customs regulations. Goods must be entered in the records immediately upon arrival at the customs terminal or storage facility. Customs has the right to inspect temporarily stored goods and documents relating to such goods at any time.

(8) The keeper of the customs terminal and storage facility is responsible for the integrity of the goods and the accuracy of the accounting, unless he or she proves that the inaccuracy of the accounting was caused by the fault of another person.

(9) The requirements for a customs terminal and storage facility, the procedure for issuing a permit to operate a customs terminal and storage facility, the suspension and revocation of a permit, and the storage of goods shall be established by a regulation of the Minister of Finance .

§ 31. Taking of goods into custody

(1) Goods presented to customs may be taken into custody by customs at the request of the holder of the goods until a customs-approved treatment or use is assigned to them, and such goods shall be deemed to be temporarily stored.

[RT I 2007, 22, 113 - entry into force 15.06.2007]

(2) The customs authorities shall refuse to accept goods for storage if the customs office does not have premises designated for the storage of such goods or they are occupied, as well as if, due to the dimensions or nature of the goods, it is not possible to place the goods in such premises.

Chapter 5 ASSIGNMENT OF A CUSTOMS TREATMENT TO GOODS

§ 32. Procedure for assigning customs treatment or use

(1) Goods in temporary storage must be assigned a customs treatment by the prescribed date.

(2) The holder of the goods is responsible for determining the customs treatment or use. Customs formalities shall be carried out to determine the customs treatment or use.

[RT I 2010, 11, 55 - entry into force 01.05.2010]

(3) The Government of the Republic may establish by regulations the procedures for carrying out customs formalities necessary for determining the customs treatment or use.

§ 33. Customs control when assigning customs treatment or use

(1) A document or entry in a state register required under the law regulating the relevant area shall be checked during customs formalities upon import and export of goods, unless otherwise provided for in legislation.

(2) Customs has the right to involve experts in performing customs control. The costs of the expert examination shall be borne by customs, unless otherwise provided for in customs regulations.

(3) Customs control shall not endanger the life and health of humans or animals, or the condition of plants, or damage the goods being controlled or the environment. Customs control shall not be unreasonably delayed.

(4) A report on the results of the examination of goods, means of transport, baggage or a passenger shall be drawn up in two copies, one copy of which shall be given to the person concerned and the other shall be retained by the customs authorities. If the baggage is examined in the presence of the passenger and no circumstances indicating a violation of customs regulations are discovered during the examination or if the goods on the means of transport are not removed during the examination of the means of transport, the customs authorities shall not be required to draw up a report of the examination.
[RT I 2010, 11, 55 - entry into force 01.05.2010]

§ 34. Premises necessary for customs operations

(1) Customs shall have the right to obtain from the owner or legal possessor of a customs terminal, customs warehouse, free zone or free warehouse premises necessary for customs activities in accordance with occupational safety and health requirements, furnished office premises, if possible, and communication equipment for free use. Customs shall pay for communication services.

(2) Customs shall have the right to receive from the lawful possessor or owner, if the owner is not the possessor, premises necessary for the activities of customs in accordance with occupational safety and health requirements, furnished office premises, if possible, and communication equipment for free use at a border crossing point, at the location of a postal service provider, as well as at a port, airport or railway station or other transport hub, unless the customs have agreed otherwise with the owner of the road border crossing point. Customs shall pay for utility services, including communication services and electricity, if the amount payable for them has been calculated separately.

§ 35. Measurement of quantities of goods

(1) The measurement of quantities of goods during customs control may be carried out by a person of the Union who is recognised as professionally competent in the relevant field of measurement in accordance with the Metrology Act.
[RT I, 14.01.2014, 2 - entry into force 01.02.2014]

(2) The possessor of the goods is obliged to arrange for the measurement of the quantities of goods at his own expense in accordance with the customs regulations and in the cases specified therein during customs formalities by the person specified in subsection 1 of this section and to submit to the customs a document reflecting the results of the measurement. The list of goods and cases in which a person is obliged to arrange for the measurement of the quantities of goods is provided for in the procedure for the examination of goods and the taking of samples and specimens thereof established on the basis of subsection 39 (7) of this Act.
[RT I 2010, 11, 55 - entry into force 01.05.2010]

(3) When comparing the measurement result of unpackaged liquid, bulk material, sawn or timber material with the data on the goods during customs control, customs may take into account the measurement uncertainty of the measurement process.

§ 36. Calculation of customs service costs

[RT I, 14.01.2014, 2 - entry into force 01.02.2014]

(1) [Repealed - RT I, 14.01.2014, 2 - entry into force 01.02.2014]

(2) The calculation of the costs of customs formalities performed at a later time as a customs service provided for in Article 202 of the Implementing Provisions of the Community Customs Code shall be based on the average remuneration of a customs official and transport costs. The average remuneration of a customs official shall be calculated in accordance with the procedure established on the basis of subsection 8 of § 29 of the Employment Contracts Act. The calculation of transport costs shall be based on the average cost per vehicle kilometre of use of official vehicles of the Tax and Customs Board in the calendar year preceding the provision of the service. The average remuneration of customs officials and the average cost per vehicle kilometre used as a basis for calculating transport costs shall be published on the website of the Tax and Customs Board. The procedure for calculating customs service costs and paying for customs services shall be established by a regulation of the Minister of Finance .
[RT I 2009, 36, 234 - entry into force 01.07.2009]

(3) [Repealed - RT I, 14.01.2014, 2 - entry into force 01.02.2014]

§ 37. Submission of customs declaration

(1) A customs declaration shall be submitted by means of an electronic data processing system. In cases provided for in customs regulations, a customs declaration may be submitted in another manner.

(2) If the quantity or value of a consignment of goods exceeds the statistical threshold laid down in Union legislation and the consignment of goods cannot be declared orally or by other means in accordance with the implementing provisions of the Community Customs Code, a customs declaration must be submitted.
[RT I, 14.01.2014, 2 - entry into force 01.02.2014]

(3) In addition to the provisions of subsection 2 of this section, a customs declaration must also be submitted for a consignment of goods if the value or quantity of the consignment exceeds the duty-free limit provided for in the Community duty-free system or in Estonian tax laws.
[RT I 2010, 11, 55 - entry into force 01.05.2010]

(4) Customs may refuse to accept separate customs declarations for parts of a single consignment upon importation if the value of the declared part of the consignment does not exceed the duty-free limit.
[RT I 2010, 11, 55 - entry into force 01.05.2010]

(5) A customs declaration shall be submitted for a consignment of goods containing goods subject to restrictions in cases specified in the implementing provisions of the Community Customs Code, even in cases not specified in subsections 2 and 3 of this section.

(6) A natural person may submit a traveller's declaration instead of a customs declaration if the quantity or value of the consignment of goods does not exceed the statistical threshold provided for in Union legislation. A traveller's declaration may not be submitted when declaring a means of transport transported as goods from a non-Union country to Estonia.
[RT I, 14.01.2014, 2 - entry into force 01.02.2014]

(7) When submitting a customs declaration, the customs authorities shall verify the identity of the person, the right of representation of the person and the right to submit a customs declaration for specific goods.

(8) Additional instructions for the completion, submission and acceptance of customs declarations and simplified customs declarations shall be established by a regulation of the Minister of Finance .
[RT I 2010, 11, 55 - entry into force 01.05.2010]

§ 38. Responsibility for submitting a customs declaration

The declarant, his representative and, in the case of indirect representation, the person on whose behalf the customs declaration was submitted, are responsible for the completeness and correctness of the declared data and the authenticity of the submitted documents, as well as for the conformity of the goods with the customs declaration.
[RT I, 01.02.2012, 1 - entry into force 01.03.2012]

§ 39. Examination of goods and taking of samples and specimens

(1) The costs of examining goods at another place and at another time as a customs service provided for in Article 239 of the Community Customs Code Implementing Provisions shall be calculated and the customs service shall be paid for in accordance with subsection 36 (2) of this Act and the procedure established on the basis thereof.

(2) If the declarant refuses to perform the acts listed in Article 241 of the Community Customs Code Implementing Provisions, the customs shall do so in accordance with the procedure provided for in the Substitute Enforcement and Penalty Payment Act. The time limit for filing an objection to a precept issued by the customs to the declarant before applying a coercive measure is five days from the date of receipt of the precept.

(3) Information on the results of the analysis, examination and other such handling of samples and specimens shall be delivered to the declarant at his request either by post, by customs or electronically. Unused samples and specimens or their surpluses shall be returned to the declarant at his request.

(4) In the case of goods suspected of infringing intellectual property within the meaning of Council Regulation (EC) No 1383/2003/EC on customs action against goods suspected of infringing certain intellectual property rights and on measures to be taken against goods found to be infringing intellectual property rights (OJ L 196, 02.08.2003, pp. 7–14), the right holder shall provide a written assessment based on the examination of samples or specimens of the goods within ten working days of being notified of the detention of the goods. The right holder shall not be paid for the assessment.

(5) The assessment must include:

- 1) the time and place of the assessment;
- 2) the first and last name and job title of the person preparing the assessment;
- 3) a description of the samples on which the assessment was given;
- 4) a concluding section in which the right holder provides a motivated answer as to whether or not the goods infringe intellectual property.

(6) The customs authorities shall immediately forward a copy of the assessment received from the rights holder to the relevant person, who may, within ten days of receipt of the copy of the assessment, submit written objections to the customs authorities regarding the assessment together with relevant evidence.

(7) The procedure for examining goods and taking samples and specimens thereof shall be established by a regulation of the Minister of Finance .

§ 40. Inspection of means of transport

(1) Customs may stop and inspect a means of transport arriving in Estonia, staying in Estonia or leaving Estonia.

(2) The means of transport shall be inspected in the presence of the possessor. If the possessor of the means of transport cannot be identified or if he or she refuses to be present at the inspection, the means of transport may be inspected in the presence of one person by order of a customs officer without the presence of the possessor.

(3) Means of transport crossing the border between Estonia and a non-EU country are required to stop at a customs office located at the border, or in the absence thereof, to proceed without stopping along a specified route to the designated customs office. In the event of a forced stop, the customs or police must be notified immediately.
[RT I, 14.01.2014, 2 - entry into force 01.02.2014]

(4) The designated employees of a port, postal service provider, railway and airport and shipping agents are required to notify the customs in advance of the arrival of each means of transport from a non-Union country and the departure to a non-Union country and to prohibit the unloading of imported and exported goods from the means of transport, as well as the loading or reloading of goods onto the means of transport without a customs permit.
[RT I, 14.01.2014, 2 - entry into force 01.02.2014]

§ 41. Baggage screening

(1) A customs officer has the right to require a passenger crossing the border between Estonia and a non-EU country, as well as a passenger staying in the transit area of a port or airport, to present his or her luggage for inspection and to inspect it. The person being inspected must present his or her luggage to the customs officer and unpack it upon the order of the customs officer.
[RT I, 14.01.2014, 2 - entry into force 01.02.2014]

(2) The examination of baggage shall be carried out in the presence of the holder thereof. If the holder of the baggage cannot be identified or if he refuses to be present at the examination, the baggage may be examined in the presence of one person by order of a customs officer without the presence of the holder.

(3) A customs officer shall inspect the baggage of a passenger in the transit area of a port or airport if, based on a risk assessment, he or she has reason to believe that the passenger is carrying goods the import or export of which is subject to prohibitions or restrictions.

§ 42. Passenger screening

(1) Before examining a passenger, a customs officer of the same sex may externally touch the clothes of the person being examined in order to determine the presence of goods subject to declaration but not presented to customs, as well as goods subject to prohibitions or restrictions.

(2) If the customs authorities, based on a risk assessment, have reason to believe that a passenger crossing the border between Estonia and a non-EU country or staying in the transit passenger area of a port or airport is concealing goods subject to declaration or subject to prohibitions or restrictions hidden on or in his or her body, the customs authorities may, upon the order of a customs officer, conduct a search of the passenger.

[RT I, 14.01.2014, 2 - entry into force 01.02.2014]

(3) The examination of a passenger shall be carried out by a customs officer of the same sex in a separate room in the presence of a person of the same sex. At the request of the passenger being examined, a witness selected by the passenger from among those present shall be present at the examination.

(4) Before examining a passenger, a customs officer is required to present the passenger being inspected with a certificate of official status and to introduce him or her to the procedures to be performed during the examination of the passenger.

(5) During the examination of a passenger, a customs officer has the right to:

- 1) require the passenger to undress and inspect him/her by observation;
- 2) search the passenger's clothing;
- 3) send the passenger to a medical institution for an internal examination in the presence of a customs officer if the customs officer has doubts about the location of goods in the passenger's body.

(6) A passenger who is being checked must answer the questions put to him/her as accurately as possible in connection with any suspicions that have arisen and comply with the orders of the customs officer, which are made for the purpose of detecting hidden goods. A passenger who is a foreign national has the right to use an interpreter when answering the questions put to him/her and complying with the orders of the customs officer.

§ 43. Examination of postal items

(1) An international postal item containing goods arriving from a non-Union country shall be inspected at the location of the postal service provider before it is delivered to the recipient, while an item sent to a non-Union country shall be inspected after or at the time of receipt from the sender. An international postal item within the meaning of this Act and the legislation issued on the basis thereof does not include a courier mail item within the meaning of the Postal Act.

[RT I, 14.01.2014, 2 - entry into force 01.02.2014]

(2) Goods contained in an international postal item for which a restriction has been established and the document required for import or export under the law regulating the relevant field is not submitted or there is no corresponding entry in the state register, as well as prohibited goods, shall be returned to the sender at their expense or detained on the basis of a decision of the customs authorities, with the sender of the goods notified thereof.

§ 44. Customs seals

(1) A customs seal is a seal or other barrier that a customs officer has placed on goods, means of transport and buildings to ensure their integrity. Several customs seals may be placed on one object.

(2) The possessor of the means of transport or building protected by customs seals shall be responsible for the integrity of the goods in the means of transport or building and for the integrity of the customs seal. Removal of the customs seal without the permission of the customs is prohibited. Customs seals may be removed without the permission of the customs in order to ensure the preservation of the goods transported in the means of transport or stored in the building in unforeseen circumstances.

(3) Customs may accept seals affixed by another person or by a customs or other competent authority of a foreign state. A seal accepted by customs is equivalent to a seal affixed by it.

(4) Customs has the right to require the presence of the person concerned when a customs officer applies or removes a customs seal.

(5) A customs seal shall be affixed in such a way that access to the goods is not possible without breaking it or leaving signs of break-in on the means of transport or building. The method of affixing the customs seal shall preclude its removal without breaking the seal. The customs officer shall make a note on the prescribed document of the affixing of the customs seal.

(6) The possessor of the means of transport or building protected by a customs seal must immediately notify the customs authorities of any breakage, loss or removal of the customs seal in unforeseen circumstances, as well as of any signs of break-in or other damage to the means of transport or building protected by the customs seal.

(7) The procedure for the affixing and removing of customs seals shall be established by a regulation of the Minister of Finance .

§ 45. Goods subject to seizure

(1) The customs authorities shall seize and sell, destroy under customs supervision or transfer free of charge the goods referred to in Articles 53, 57 and 75 of the Community Customs Code in accordance with the procedure provided for in §§ 97 and 98 of this Act.

(2) The customs authorities shall deliver to the declarant a written notice of their intention to seize the goods and shall set a time limit for compliance with the requirements arising from the customs regulations. The goods shall not be seized if the declarant complies with the requirements, re-exports the goods from the customs territory of the Union by the date set by the customs authorities, destroys the goods under customs supervision or transfers the goods to state ownership with the permission of the customs authorities.

[RT I, 14.01.2014, 2 - entry into force 01.02.2014]

§ 46. Simplified customs declarations

(1) The customs authorities shall not, as a general rule, issue an authorisation for local customs clearance referred to in Article 263 of the Community Customs Code Implementing Provisions if the person does not provide information about the goods to the customs

authorities electronically.

(2) An authorisation to use a simplified customs declaration shall be revoked upon a written request from the holder of the authorisation or at the initiative of the customs authorities. The customs authorities shall revoke the authorisation if the conditions for granting the authorisation are no longer met or if the person fails to provide a guarantee satisfactory to the customs authorities by the deadline specified in the decision to grant the guarantee.

§ 47. Passenger declaration

(1) The provisions of subsections 37 (2), (3), (4) and (6) of this Act on the declaration of a consignment of goods shall apply to goods in the luggage of a passenger travelling from a non-Union country to Estonia or from Estonia to a non-Union country.

[RT I, 14.01.2014, 2 - entry into force 01.02.2014]

(2) [Repealed - RT I 2007, 22, 113 - entry into force 15.06.2007]

(3) [Repealed - RT I 2007, 22, 113 - entry into force 15.06.2007]

(4) Personal belongings must be appropriate for the duration and purpose of the trip and are not subject to declaration, unless there is a restriction on their import or export.

(5) A passenger declaration shall be submitted for personal effects and goods for which a restriction has been established, unless the obligation to submit a customs declaration is provided for by legislation.

[RT I 2007, 22, 113 - entry into force 15.06.2007]

(6) A passenger whose luggage does not contain goods subject to declaration when travelling from a non-Union country to Estonia or from Estonia to a non-Union country shall declare the absence of such goods to the customs authorities orally or by other means in accordance with the customs regulations.

[RT I, 14.01.2014, 2 - entry into force 01.02.2014]

(7) On the basis of a written application by a passenger, customs may take goods into custody. The provisions of § 31 of this Act shall apply to goods taken into custody.

(8) The procedure for customs formalities for travellers, the form of the traveller's declaration and the instructions for completing it shall be established by a regulation of the Minister of Finance .

§ 48. Declaration of postal consignment

(1) For an international postal item containing goods sent from Estonia to a non-Union country, the sender shall complete a postal item declaration, which shall be attached to the postal item. If the quantity or customs value of the goods in the postal item exceeds the statistical threshold provided for in Union legislation, the person shall also submit a customs declaration for the goods.

[RT I, 14.01.2014, 2 - entry into force 01.02.2014]

(2) A person shall submit a customs declaration for a postal item arriving from a non-Union country, the customs value or quantity of the goods contained in which exceeds the statistical threshold provided for in Union legislation.

[RT I, 14.01.2014, 2 - entry into force 01.02.2014]

Declaration

§ 48 1. of cash

(1) A cash declaration shall be submitted for cash exceeding the amount specified in Article 3 of Regulation (EC) No 1889/2005 of the European Parliament and of the Council.

(2) The procedure for declaring cash, the form of the cash declaration and the instructions for its completion shall be established by a regulation of the Minister of Finance .

[RT I 2010, 11, 55 - entry into force 01.05.2010]

§ 49. Amendment and invalidation of customs declaration after release of goods

(1) The customs authorities may, on their own initiative or at the request of the declarant, make amendments to the customs declaration after the release of the goods or declare the customs declaration invalid.

(2) Additional instructions for making changes to a customs declaration and invalidating a customs declaration after the release of goods shall be established by a regulation of the Minister of Finance .

§ 50. Post-clearance inspection of customs declaration

(1) During the subsequent verification of a customs declaration, a customs officer may exercise the rights provided for in Article 78 of the Community Customs Code on the basis of an authorisation granted to him by the Director General of the Tax and Customs Board or a person authorised by him within the limits of his competence. A customs officer is prohibited from entering a dwelling without the permission of the person living there.

(2) A subsequent check of the customs declaration shall be carried out and the documents certifying the preferential origin of the declared goods shall be checked in accordance with the procedure provided for in the Taxation Act.

Chapter 6 CUSTOMS PROCEDURES

§ 51. Release for free circulation

(1) Release for free circulation grants non-Union goods the customs status of Union goods.

[RT I, 14.01.2014, 2 - entry into force 01.02.2014]

(2) Additional instructions for the implementation of the customs procedure for release for free circulation shall be established by a regulation of the Government of the Republic .

§ 52. Customs procedures with economic impact and customs warehouses

(1) On the basis of the application referred to in Article 497 of the Community Customs Code Implementing Provisions, the customs authorities shall issue an authorisation for the use of a customs procedure with economic impact or for the operation of a customs warehouse, under the conditions laid down in Article 86 of the Community Customs Code.

1

(1) [Repealed - RT I, 14.01.2014, 2 - entry into force 01.02.2014]

(2) [Repealed - RT I, 14.01.2014, 2 - entry into force 01.02.2014]

(3) [Repealed - RT I, 14.01.2014, 2 - entry into force 01.02.2014]

(4) The requirements for a customs warehouse, the procedure for issuing a permit to operate a customs warehouse, suspending and revoking the permit, and storing goods shall be established by a regulation of the Minister of Finance .

(5) Additional instructions for the implementation of customs procedures with economic impact shall be established by a regulation of the Government of the Republic .

1.

§ 52 Suspension and revocation of authorisation to use a customs procedure with economic impact or to operate a customs warehouse

(1) The customs authorities may suspend the validity of the authorisation to use a customs procedure with economic impact or to operate a customs warehouse for up to two months and set a deadline for eliminating the circumstances that are the basis for the suspension if the conditions of the authorisation to use a customs procedure with economic impact or the authorisation to operate a customs warehouse or the conditions for granting the authorisations are not met.

(2) If a person using a customs procedure with economic impact or a customs warehouse keeper has not submitted a new guarantee to the customs five working days before the expiry of the guarantee, the customs shall suspend the validity of the authorisation to use a customs procedure with economic impact or to maintain a customs warehouse on the day following the date of expiry of the guarantee, taking into account the provisions of subsection 1 of this section.

(3) An authorisation to use a customs procedure with economic impact or to operate a customs warehouse shall be revoked on the basis of a written application by the holder of the authorisation or on the initiative of the customs authorities. The customs authorities may revoke the authorisation if:

1) the holder of the authorisation has been repeatedly punished for a misdemeanour specified in this Act during the year preceding the date of suspension of the authorisation, for which a fine of more than 100 fine units is prescribed as a penalty for a natural person and a fine of more than 2,000 euros for a legal person, or he has committed a criminal offence specified in §§ 391–393 of the Penal Code, the penalty data for which have not been deleted from the criminal record;

2) the holder of the authorisation has not eliminated the circumstances that were the basis for suspension of the authorisation by the prescribed deadline.

[RT I, 14.01.2014, 2 - entry into force 01.02.2014]

§ 53. Application of the export customs procedure

(1) Customs shall inspect exported goods based on a risk assessment. Customs shall make a note on the document necessary to prove the export of goods in the case provided for in the Tax Act or in legislation adopted for the implementation of the common agricultural policy.

(2) Exported goods may not be declared at the customs office of exit if the export customs declaration is submitted by an indirect representative of the declarant.

(3) Additional instructions for the implementation of the export customs procedure and the procedure for carrying out customs formalities upon export shall be established by a regulation of the Government of the Republic .

§ 54. Free zone and free warehouse

(1) A free zone referred to in Article 166 of the Community Customs Code shall be established and a free warehouse shall be established in the immediate vicinity of a port, airport or railway station or other transport hub located on the border of the customs territory of the Union.

[RT I, 14.01.2014, 2 - entry into force 01.02.2014]

(2) A free zone shall be established and a free warehouse shall be established by an order of the Government of the Republic, the draft of which shall be prepared by the Ministry of Finance on the basis of a proposal from the Tax and Customs Board.

(3) The order of the Government of the Republic shall specify the type of free zone, the term for which the free zone is established or the free warehouse is established, the coordinates of the border crossing points of the free zone, the buildings defined as free warehouses and the entrances and exits of the free zone or free warehouse.

[RT I, 01.02.2012, 1 - entry into force 01.03.2012]

Establishment

§ 54 1. of a free zone and establishment of a free warehouse

(1) A person shall submit a written application to the customs authorities to establish a free zone and a free warehouse.

(2) The application must contain the following information:

1) the name, personal identification number or registry code and address of the applicant for the permit;

2) the economic justification for the establishment of a free zone or free warehouse and a description of the planned activity.

(3) The following documents shall be attached to the application:

- 1) a site plan of the free zone territory or free warehouse;
- 2) the written consent of the owner or legal possessor of the free zone territory or free warehouse building. In the case of multiple owners or possessors, the written consent of all of them shall be required.

(4) In the course of processing the application specified in subsection 1 of this section, the customs authorities shall assess the compliance of the free zone or free warehouse with the following requirements:

- 1) the establishment of the free zone or free warehouse is economically justified;
- 2) the activities of the persons operating or intending to operate in the territory of the free zone or free warehouse applied for will not make customs control more difficult;

3) it is possible to issue a permit to operate in the free zone or free warehouse specified in subsection 1 of § 54⁴ of this Act to the persons operating or intending to operate in the territory of the free zone or free warehouse applied for.

(5) On the basis of an application that meets the conditions provided for in subsection 4 of this section, the customs authorities shall submit a proposal for the establishment of a free zone and a free warehouse to the Ministry of Finance within 60 days from the date of receipt of the application.

(6) Additional requirements for a free zone and a free warehouse, operations therein and the issuance, suspension and revocation of an operating permit shall be established by a regulation of the Minister of Finance .

[RT I, 01.02.2012, 1 - entry into force 01.03.2012]

2.

§ 54 Obligations of the holder of a free zone and free warehouse

The holder of a free zone and free warehouse:

- 1) shall prepare and coordinate with the customs the work organisation of the free zone or free warehouse;
- 2) shall inform persons operating in the free zone of the work organisation of the free zone and other regulations in force in the territory of the free zone;
- 3) shall organise the surveillance of the borders of the free warehouse or the free zone of type I control referred to in Article 799(a) of the Implementing Provisions of the Community Customs Code and of the entrances and exits.

[RT I, 01.02.2012, 1 - entry into force 01.03.2012]

3.

§ 54 Termination of activities of a free zone and free warehouse

The activities of a free zone or free warehouse shall be terminated upon expiry of the term or shall be terminated before the term by an order of the Government of the Republic, the draft of which shall be prepared by the Ministry of Finance on the basis of proposals from the Tax and Customs Board, if:

- 1) the free zone or free warehouse no longer meets the requirements prescribed in the customs regulations;
- 2) the holder of the free zone or free warehouse so requests.

[RT I, 01.02.2012, 1 - entry into force 01.03.2012]

4.

§ 54 Application for a permit to operate in a free zone and free warehouse

(1) A permit must be applied for from customs for industrial, commercial and service activities in a free zone or free warehouse.

(2) The application shall state:

[RT I, 25.10.2012, 1 - entry into force 01.12.2012]

- 1) the name, personal identification number or registry code and address of the applicant for the permit;
- 2) the economic justification and a list of the planned operations;
- 3) a list of documents to be attached to the application.

(3) The following documents related to the planned operations in a free zone or free warehouse shall be attached to the application:

- 1) a site plan of the free zone, which also indicates the areas of the territory and buildings in the possession of the permit applicant and the access roads;
- 2) a scheme of the tank fleet and pipelines intended for storing liquids, together with a description of the technological process, a list of measuring instruments suitable for measurement and a notification of the Technical Surveillance Authority on measuring tanks and pipelines connecting them to loading units that have been declared to have passed metrological control;
- 3) a verification certificate, declaration of conformity or calibration certificate of the measuring instrument;
- 4) internal rules for stock accounting;
- 5) a draft work organisation rule;
- 6) a document certifying the competence of the measurer performing the measurements.

[RT I, 01.02.2012, 1 - entry into force 01.03.2012]

5.

§ 54 Issuance , suspension and revocation of a permit to operate in a free zone and free warehouse

(1) The customs authorities shall refuse to issue a permit to operate in a free zone or free warehouse if:

- 1) the activity applied for would make it more difficult to carry out customs controls;
- 2) the application is not substantiated to the satisfaction of the customs authorities;
- 3) the person's accounting records do not enable the customs authorities to control the applicant's activities;
- 4) the person does not have a guarantee satisfactory to the customs authorities for operating in a free zone in accordance with Article 168a of the Community Customs Code;
- 5) the person does not have accurate records of the movement of goods;

- 6) the person's business reputation is not impeccable;
- 7) the person has a tax debt for taxes collected upon import and export of goods.

(2) The customs authorities may refuse to issue a permit to operate in a free zone or free warehouse if the applicant has been repeatedly punished for a misdemeanor provided for in this Act during the year preceding the date of submission of the application, for which a fine of more than 100 fine units is prescribed as a punishment for a natural person and a fine of more than 2,000 euros for a legal person, or if he or she has committed a criminal offence provided for in §§ 391–393 of the Penal Code, the punishment data for which has not been deleted from the criminal record.

(3) Customs may suspend the validity of a permit to operate in a free zone or free warehouse for up to two months and set a deadline for eliminating the circumstances that were the basis for the suspension if:

- 1) a person violates the conditions for operating in a free zone or free warehouse;
- 2) the circumstances listed in clauses 3–7 of subsection 1 of this section occur.

(4) A permit to operate in a free zone or free warehouse shall be revoked upon a written application by a person or at the initiative of the customs. The customs may revoke a permit to operate in a free zone or free warehouse if:

- 1) the person has been repeatedly punished during the previous year for a misdemeanor provided for in this Act, for which a fine of more than 100 fine units is prescribed as a penalty for a natural person and a fine of more than 2,000 euros for a legal person, or if he or she has committed a criminal offence provided for in §§ 391–393 of the Penal Code, the penalty data for which has not been deleted from the criminal record;
- 2) the permit has been suspended pursuant to subsection 3 of this section and the person has not eliminated the circumstances that were the basis for the suspension of the permit by the due date.

(5) Upon revocation of the permit, the customs authorities shall set a deadline for the removal of the goods from the person's possessions.

[RT I, 01.02.2012, 1 - entry into force 01.03.2012]

§ 55. Transfer of goods to state ownership and destruction

Non-Union goods may be transferred to state ownership with the consent of customs. The procedure for transferring goods to state ownership, as well as for destroying goods under customs supervision, shall be established by a regulation of the Minister of Finance .

[RT I, 14.01.2014, 2 - entry into force 01.02.2014]

Chapter 7 CUSTOMS CONCESSIONS AND SIMPLIFICATION OF CUSTOMS FORMALITIES

§ 56. Goods with preferential customs treatment

(1) Goods exempt from import or export duties under the Community Customs Code, the Community duty-free system or this Act shall be deemed to be goods imported into the customs territory of the Union with a tariff preference or exported from the customs territory of the Union with a tariff preference.

[RT I, 14.01.2014, 2 - entry into force 01.02.2014]

(2) Goods imported or exported with preferential customs duties may be used only for the purposes for which the preferential customs duties were established. The use of such goods for other purposes shall be permitted only after payment of import or export duties.

(3) Customs relief is granted on the condition that the declarant or, in the case of indirect representation, the person on whose behalf the customs declaration was submitted is entitled to receive the relief.

§ 57. Tax exemptions

(1) Equipment, fuel and other goods necessary for consumption on board a vessel or aircraft during a journey, which are imported as supplies for a vessel or aircraft making journeys between Member States of the Union by the person operating the vessel or aircraft, are exempt from import duties. Spare parts and accessories are not considered supplies.

[RT I, 14.01.2014, 2 - entry into force 01.02.2014]

(2) Goods imported by persons specified in the Vienna Convention on Diplomatic Relations (RT II 1993, 24, 56), the Vienna Convention on Consular Relations (RT II 1993, 23, 53) or an international treaty ratified by the Riigikogu are exempt from import duties.

(3) In the case specified in subsection 2 of this section, goods imported with a customs preference may not be given away for free or for a fee, used as collateral or transferred within three years from the date of release for free circulation, except to another person entitled to the same preference.

(4) In the event of any provision of use free of charge or for a consideration, use as security or transfer before the expiry of the period specified in subsection 3 of this section, one thirty-sixth of the amount of import duties that would have been payable upon release for free circulation of the goods if the person had not been entitled to exemption from import duties shall be paid for each month or part thereof remaining until the expiry of the period.

(5) The procedure for carrying out customs formalities for goods exempt from all taxes of a foreign mission, an employee of a foreign mission and a member of their family shall be established by a regulation of the Government of the Republic .

§ 58. Customs formalities for goods of the armed forces and goods for security and defence purposes

(1) Customs shall not inspect a warship, military aircraft or other military equipment performing the duties of the Estonian Defence Forces, a floating craft or aircraft performing the duties of the police, a means of transport or equipment performing the duties of a rescue team, or the personal belongings of personnel performing the duties of the service, unless customs have reason to believe that there are goods there that are not needed for the performance of the duties of the service. Upon the transfer of a unit from a non-Union country to Estonia or from Estonia to a non-Union country, the commander of the unit shall declare the equipment to customs in accordance with the procedure prescribed in customs regulations.

[RT I, 14.01.2014, 2 - entry into force 01.02.2014]

(2) In cases not specified in subsection 1 of this section, means of transport, goods and personal belongings of the defence forces, police and rescue teams, as well as goods for security and defence purposes classified under the State Secrets and Classified Foreign Information Act, shall be subject to customs control under a simplified procedure.

[RT I 2009, 62, 405 - entry into force 01.01.2010]

(3) The procedure for carrying out customs formalities for the defence forces, police, rescue teams, international military headquarters, foreign armed forces and civilian personnel and their members, and goods for security and defence purposes shall be established by a regulation of the Government of the Republic .

[RT I 2009, 62, 405 - entry into force 01.01.2010]

(4) Customs control of foreign warships, aircraft and other military equipment, rescue team transport vehicles and equipment, as well as goods and personal effects belonging to members of the armed forces of a foreign state, civilian personnel and dependents and rescue team members shall be carried out in accordance with customs regulations or on the basis of an international agreement. Customs formalities related to these goods shall be carried out in accordance with the procedure established under subsection 3 of this section, if such goods are exempt from all taxes upon importation under legislation.

§ 59. Diplomatic mail, consular mail and international military headquarters mail of a foreign state and Estonia

[RT I, 01.06.2013, 1 - entry into force 01.07.2013]

(1) Diplomatic mail and consular packages may contain only documents and goods intended for official use.

(2) Diplomatic mail and consular packages must be marked with clearly visible external signs indicating their contents.

(3) Diplomatic mail and consular parcels being imported or exported shall not be opened or detained. If the customs authorities, based on a risk assessment, have reason to believe that the diplomatic mail or consular parcels contain goods that are not intended for official use only, the customs authorities shall have the right to request that the addressee or a person authorised by the sending State open the consignment in the presence of a customs officer. If the consignment is refused to be opened, it shall be returned at the sender's expense.

(4) This section applies to the shipment of an international military headquarters if it arises from an international agreement.

[RT I, 01.06.2013, 1 - entry into force 01.07.2013]

1.

§ 59 Time - sensitive goods

(1) In order to expedite the border crossing of a consignment of goods containing live animals and birds, perishable foodstuffs, cells, tissues and organs used in medicine and other time-sensitive goods (hereinafter referred to as *time-sensitive goods*), customs formalities shall be carried out with priority.

(2) The nomenclature of time-sensitive goods shall be established by a regulation of the Minister of Finance .

[RT I 2010, 11, 55 - entry into force 01.05.2010]

Chapter 8 CUSTOMS DEBT

§ 60. Security for customs debt

(1) In addition to the types of guarantee specified in Article 193 of the Community Customs Code, a guarantee may also be provided as a registered pledge or mortgage in favour of the state in accordance with the procedure provided for in the Property Law Act or the Commercial Pledge Act.

(2) Customs may refuse to accept a security provided as a registered pledge or mortgage if it finds that the security is not easily realisable or that its acceptance would entail excessive administrative costs, or if the amount of the security does not exceed 63,900 euros.

[RT I 2010, 22, 108 - entry into force 01.01.2011]

(3) The procedure for the submission, use and release of collateral and the basis for determining and calculating the amount of collateral shall be established by a regulation of the Minister of Finance .

§ 61. Amount of security

(1) Where the customs authorities require a guarantee in accordance with Article 190(1) of the Community Customs Code, the amount of the guarantee shall be determined by decision of the customs authorities. The customs authorities may set a guarantee allowing payment of the amount of import or export duty resulting from the customs debt at any time or a reduced guarantee.

(2) The minimum levels of collateral shall be established in the bases for determining and calculating the amount of collateral provided for in subsection 60 (3) of this Act.

(3) Customs shall reduce the amount of the security required from a person in accordance with the provisions of § 62 of this Act.

(4) The customs authorities may make a decision to set a new security and request an increase in the security if a person no longer meets the conditions provided for in subsection 62 (1) of this Act or has been punished for the offences specified in subsection 2 of the same section.

(5) The decision to increase the security shall set a deadline for providing security satisfactory to the customs authorities, which may be up to two months from the date of making the decision.

§ 62. Requirements for reduction of the amount of collateral

(1) The customs authorities shall reduce the amount of the guarantee if all of the following conditions are met:

- 1) the person's accounting records enable the customs authorities to verify the applicant's activities;
- 2) the person has accurate records of the movement of goods;

- 3) the person has an impeccable business reputation;
- 4) the person has no tax arrears in respect of taxes collected upon import and export of goods;
- 5) the information provided by the person is true.

(2) Customs may not reduce the amount of the security if, during the year preceding the date of making the decision on the security, a person has been repeatedly punished for a misdemeanour provided for in this Act, for which a fine of over 100 fine units is prescribed as a punishment for a natural person and a fine of over 2,000 euros for a legal person, or if he or she has committed a criminal offence provided for in §§ 391–393 of the Penal Code, the punishment data for which has not been deleted from the criminal record.
[RT I, 01.02.2012, 1 - entry into force 01.03.2012]

§ 63. Release and use of security

(1) The customs authorities shall release the security in accordance with the provisions of Article 199 of the Community Customs Code and shall notify the person concerned thereof within ten days from the date of release of the security. Upon release of the security provided as a registered pledge or mortgage, the registered pledge or mortgage entry shall be deleted in accordance with the procedure provided for by law.
[RT I 2007, 22, 113 - entry into force 15.06.2007]

(2) In the event of failure to pay the amount of customs duty arising from a customs debt by the due date, the customs authorities have the right to deduct the amount of import or export duties arising from the customs debt together with the interest calculated thereon from the deposit, collect it from the guarantor or receive it from the amount received upon realisation of the guarantee. When using the guarantee, the amount of import or export duties shall be collected in priority and then the interest calculated thereon. If the same guarantee also secures tax obligations related to the occurrence of a customs debt under Estonian tax laws and the amount of the guarantee is not sufficient to satisfy all tax claims, when using the guarantee, the amount of import and export duties shall be collected in priority, other taxes in proportion to the tax claims in second place and then interest.

§ 64. Customs debt in case of providing incorrect information

If a customs declaration was lodged for the purpose of applying a customs procedure referred to in Article 201(1) of the Community Customs Code on the basis of information on the basis of which import or export duties or part thereof remained uncollected, the person who provided the information necessary for lodging the customs declaration and who knew or should have known that this information was incorrect shall also be a debtor.

§ 65. Entry of tax amount into accounting and notification to debtor

(1) The amount of import and export duties arising from a customs debt shall be entered in the accounts by the customs authorities.
[RT I 2010, 22, 108 - entry into force 01.01.2011]

(2) If the basis for the occurrence of a customs debt is not a customs declaration or if the customs have reason to believe that the information provided in the customs declaration is not true, the customs shall determine the amount of import and export duties and notify the debtor thereof in accordance with the procedure provided for in the Taxation Act.

(3) The procedure for recording, reporting and paying the amount of import and export duties on declared goods shall be established by a regulation of the Minister of Finance .

§ 66. [Repealed - RT I 2010, 11, 55 - entry into force 01.05.2010]

§ 67. Methods of payment of customs duty

The amount of import and export duties is paid in cash or by cashless settlement. Payment may also be made against a previous overpayment.

§ 68. Postponement of payment of customs duty

(1) In order to obtain an authorisation to defer payment of the amount of import and export duties provided for in Article 224 of the Community Customs Code, a person shall submit a written application. The application shall contain the information necessary to determine the amount of the security. The authorisation to defer payment shall be issued after the provision of a security satisfactory to the customs authorities.

(2) An authorisation to defer payment shall be revoked upon a written request from the holder of the authorisation or at the initiative of the customs authorities. The customs authorities shall revoke the authorisation if the person fails to provide security satisfactory to the customs authorities by the due date specified in the decision to grant security.

§ 69. [Repealed - RT I 2007, 22, 113 - entry into force 15.06.2007]

§ 70. Calculation of extension of time limit for payment of customs duty

The customs authorities may allow that, where the period for the summation of entries or the release of goods is a calendar week or month, the amount of import and export duties for which the payment period has been extended shall be paid no later than:

- 1) on Friday of the fourth week following that calendar week, if the period is a calendar week;
- 2) on the 16th day of the month following that calendar month, if the period is a calendar month.

§ 71. Recovery of unpaid customs duty and interest

If the amount of import and export duties arising from a customs debt has not been paid within the prescribed period, customs will collect the amount together with interest calculated thereon under the conditions and procedure provided for in the Taxation Act.

§ 72. Receipt of customs duty

Import and export duties are collected in the state budget.

8 Chapter INTERNATIONAL CERTIFICATE OF VEHICLE MASS

[RT I, 14.01.2014, 2 - entry into force 01.02.2014]

Issuance

§ 72 1. of international vehicle mass certificate

(1) At the request of a transport undertaking, a person who meets the conditions specified in subsection 2 of this section shall issue to the undertaking an international vehicle mass certificate in accordance with Appendix 2 to Annex 8 to the International Convention on the Harmonization of Frontier Controls of Goods (hereinafter *Annex 8 to the Convention*), which was approved on behalf of the European Community by Council Decision 2009/161/EC of 25 September 2008 (OJ L 55, 27.02.2009, pp. 21–39).

(2) An international certificate of the mass of a vehicle may be issued by a person who is a competent measurer within the meaning of subsection 5 (1) of the Measurement Act and meets the conditions set out in Appendix 2 to Annex 8 to the Convention.

(3) The person specified in subsection 2 of this section shall notify the Tax and Customs Board and the Technical Surveillance Authority of the commencement of issuing international vehicle mass certificates.

(4) The Tax and Customs Board is responsible for the publication and transmission of the information specified in Article 5 of Annex 8 to the Convention.

[RT I, 14.01.2014, 2 - entry into force 01.02.2014]

Chapter 9

LIABILITY FOR VIOLATION OF CUSTOMS REGULATIONS

§ 73. Illegal export of goods to or from Estonia

(1) Carrying declarable goods or cash across the border of the customs territory of the European Union by evading customs control, failing to declare the goods or cash, declaring them with an incorrect tariff classification or description, or acting in any other fraudulent manner is

punishable by a fine of up to 300 fine units or by arrest.

[RT I, 14.01.2014, 2 - entry into force 01.02.2014]

(2) The same act, if committed by a legal person, shall be punishable by a fine of up to 3,200 euros.

[RT I 2010, 22, 108 - entry into force 01.01.2011]

§ 74. Illegal transactions between Estonia and a non-Union country involving goods subject to prohibitions and restrictions

[RT I, 14.01.2014, 2 - entry into force 01.02.2014]

(1) Transporting goods subject to restrictions or prohibited goods from a non-Union country to Estonia or from Estonia to a non-Union country or declaring them for a customs treatment without a mandatory document or an entry in the state register is punishable by a fine of up to 300 fine units or by arrest.

[RT I, 14.01.2014, 2 - entry into force 01.02.2014]

(2) The same act, if committed by a legal person, shall be punishable by a fine of up to 3,200 euros.

[RT I 2010, 22, 108 - entry into force 01.01.2011]

§ 75. Illegal operations between Member States involving goods subject to prohibitions and restrictions

(1) The transport of goods subject to restrictions or prohibited goods from another Member State of the Union to Estonia or from Estonia to another Member State of the Union without a mandatory document or an entry in the state register in the event of such prohibitions and restrictions, the state supervision of which is exercised by customs, is punishable by a fine of up to 300 fine units or by arrest.

[RT I, 14.01.2014, 2 - entry into force 01.02.2014]

(2) The same act, if committed by a legal person, shall be punishable by a fine of up to 3,200 euros.

[RT I 2010, 22, 108 - entry into force 01.01.2011]

§ 76. Illegal actions with goods in Estonia

(1) Illegal acts or transactions with goods transported from a non-Union country to Estonia with customs benefits or under customs supervision

are punishable by a fine of up to 300 fine units or by arrest.

[RT I, 14.01.2014, 2 - entry into force 01.02.2014]

(2) The same act, if committed by a legal person, shall be punishable by a fine of up to 3,200 euros.

[RT I 2010, 22, 108 - entry into force 01.01.2011]

§ 77. Illegal transfer of goods to a place of temporary storage, customs warehouse, free zone and free warehouse

(1) Illegal transport of goods to or from a temporary storage place, customs warehouse, free zone or free warehouse is punishable by a fine of up to 300 fine units.

(2) The same act, if committed by a legal person, shall be punishable by a fine of up to 3,200 euros.

[RT I 2010, 22, 108 - entry into force 01.01.2011]

§ 78. Violation of requirements in a free zone and free warehouse

(1) Operating or constructing a structure in a free zone or free warehouse without a customs permit is punishable by a fine of up to 300 fine units.

(2) The same act, if committed by a legal person, shall be punishable by a fine of up to 3,200 euros.
[RT I 2010, 22, 108 - entry into force 01.01.2011]

§ 79. Obstructing a customs official

(1) Obstructing a customs officer, including obstructing the performance of an examination, or ignoring lawful orders and requests of a customs officer, or refusing to submit documents or data necessary for an inspection, or failing to submit them by the prescribed deadline, or submitting false information, or submitting documents or data in a form that did not allow the inspection to be carried out, is punishable by a fine of up to 300 fine units.

(2) The same act, if committed by a legal person, shall be punishable by a fine of up to 3,200 euros.
[RT I 2010, 22, 108 - entry into force 01.01.2011]

§ 80. Violation of requirements for storage and keeping of goods

(1) Violation of the requirements for storing or keeping goods in a temporary storage facility, customs warehouse, free zone or free warehouse or for keeping records of goods is punishable by a fine of up to 200 fine units.

(2) The same act, if committed by a legal person, shall be punishable by a fine of up to 2,600 euros.
[RT I 2010, 22, 108 - entry into force 01.01.2011]

§ 81. Submission of a document containing false information about the origin of goods

(1) The preparation and submission of a document containing false information about the origin of goods is punishable by a fine of up to 200 fine units.

(2) The same act, if committed by a legal person, shall be punishable by a fine of up to 2,600 euros.
[RT I 2010, 22, 108 - entry into force 01.01.2011]

§ 82. Actions with goods by a person without the right to operate in a certain field

(1) The transport of goods from a non-Union country to Estonia or from Estonia to a non-Union country or the declaration of goods for a customs treatment or procedure by a person who does not have a mandatory document or registration certifying the right to operate in this field

is punishable by a fine of up to 200 fine units.
[RT I, 14.01.2014, 2 - entry into force 01.02.2014]

(2) The same act, if committed by a legal person, shall be punishable by a fine of up to 2,600 euros.
[RT I 2010, 22, 108 - entry into force 01.01.2011]

§ 83. Violations of customs regulations related to means of transport

(1) Failure to stop a means of transport at a place prescribed by customs regulations or at the signal of a customs officer performing his/her duties, or continuing to travel with a means of transport without the permission of the customs when carrying out customs formalities, or deviating from the prescribed route when moving to the customs office of destination or another place designated or accepted by the customs, is punishable by a fine of up to 200 fine units or by arrest.

(2) The same act, if committed by a legal person, shall be punishable by a fine of up to 2,600 euros.
[RT I 2010, 22, 108 - entry into force 01.01.2011]

§ 84. Violation of customs seals and means of identification of goods

(1) Violation of a customs seal or a means of identification of goods, unauthorized removal thereof, or entry into a commercial means of transport or building protected by a customs seal is punishable by a fine of up to 200 fine units.

(2) The same act, if committed by a legal person, shall be punishable by a fine of up to 2,600 euros.
[RT I 2010, 22, 108 - entry into force 01.01.2011]

§ 85. Failure to comply with the time limit provided for in customs regulations and set by customs

(1) Exceeding the time limit prescribed for assigning a customs-approved treatment or use to goods or for terminating a customs procedure or for submitting a summary declaration or a customs declaration replacing it upon arrival or departure of goods or for re-export of goods

is punishable by a fine of up to 100 fine units.
[RT I 2007, 22, 113 - entry into force 01.07.2009]

(2) The same act, if committed by a legal person, shall be punishable by a fine of up to 2,000 euros.
[RT I 2010, 22, 108 - entry into force 01.01.2011]

§ 86. Failure to comply with the term for storing documents

(1) Failure to comply with the time limit for the retention of documents provided for in Article 16 of the Community Customs Code shall be punishable by a fine of up to 100 fine units.

(2) The same act, if committed by a legal person, shall be punishable by a fine of up to 1,300 euros.
[RT I 2010, 22, 108 - entry into force 01.01.2011]

§ 87. Illegal mooring of a floating craft

(1) Allowing another vessel to moor at the port of a vessel during customs formalities without a customs permit is punishable by a fine of up to 100 fine units.

(2) The same act, if committed by a legal person, shall be punishable by a fine of up to 1,300 euros.
[RT I 2010, 22, 108 - entry into force 01.01.2011]

§ 88. Failure to perform actions related to unforeseen circumstances and force majeure

(1) Failure to perform actions related to an unforeseen situation or force majeure is punishable by a fine of up to 100 fine units.

(2) The same act, if committed by a legal person, shall be punishable by a fine of up to 1,300 euros.
[RT I 2010, 22, 108 - entry into force 01.01.2011]

§ 89. Delay in notification to customs

(1) Delay in reporting to customs the destruction or damage of goods under customs supervision is punishable by a fine of up to 100 fine units.

(2) The same act, if committed by a legal person, shall be punishable by a fine of up to 1,300 euros.
[RT I 2010, 22, 108 - entry into force 01.01.2011]

§ 90. Failure to notify customs of arrival and departure of means of transport

Failure by a port, postal service provider, railway or airport official or shipping agent to notify customs of the arrival or departure of a commercial means of transport in advance is punishable by a fine of up to 100 fine units.

§ 91. Illegal actions with cargo under customs supervision

(1) Opening, repacking, reloading or unloading cargo under customs supervision without a customs permit is punishable by a fine of up to 100 fine units.

(2) The same act, if committed by a legal person, shall be punishable by a fine of up to 1,300 euros.
[RT I 2010, 22, 108 - entry into force 01.01.2011]

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§ 91 . Failure to comply with the obligation to declare cash

[Repealed - RT I, 14.01.2014, 2 - entry into force 01.02.2014]

§ 92. Declaring goods with incorrect tariff classification

(1) Declaring goods with an incorrect tariff classification, if as a result no obligations are released or rights are acquired, is punishable by a fine of up to 80 fine units.

(2) The same act, if committed by a legal person, shall be punishable by a fine of up to 640 euros.
[RT I 2010, 22, 108 - entry into force 01.01.2011]

§ 93. Serious violation

A significant or serious infringement specified in Union legislation, in which case the customs authorities may refuse to take a decision favourable to a person or declare a preliminary favourable decision invalid, shall be deemed to be a violation of the customs regulations provided for in this Act, for which a fine of more than 100 fine units is prescribed as a penalty for a natural person and a fine of more than 2,000 euros for a legal person, and a criminal offence provided for in §§ 391–393 of the Penal Code.

[RT I, 14.01.2014, 2 - entry into force 01.02.2014]

§ 94. Procedure

(1) The provisions of the General Part of the Penal Code and the Code of Misdemeanour Procedure shall apply to the misdemeanours provided for in §§ 73–92 of this Act.

(2) The Tax and Customs Board is the extrajudicial authority for the misdemeanours provided for in §§ 73–92 of this Act.

(3) An extrajudicial proceeding body or a court may apply confiscation of an object or substance that was the direct object of the commission of a misdemeanor provided for in §§ 73–76 of this Act in accordance with § 83 of the Penal Code. Goods infringing intellectual property that were the direct object of the commission of a misdemeanor provided for in §§ 73–76 of this Act shall be confiscated.

(4) An extrajudicial proceeding or a court may confiscate a means of transport specially converted for the purpose of violating customs regulations, with or by means of which the violation of customs regulations was committed.

(5) Goods detained, seized or confiscated by customs shall be kept in the possession of customs or shall be stored in a customs warehouse or customs terminal if the dimensions and nature of the goods allow it.

§ 95. [Repealed - RT I 2003, 27, 166 - entry into force 01.07.2004]

Chapter 10

ACTIONS WITH CONFISCATED, SEIZED OR STATE-RESERVED GOODS

§ 96. Handover of goods or means of transport seized by a police officer

Goods or means of transport related to a violation of customs regulations that have been detained by a police officer shall be handed over by the detainer to a customs officer. The competent officials of the transferor and the recipient shall draw up a report on the handover.

[RT I 2009, 62, 405 - entry into force 01.01.2010]

§ 97. Realization of goods and means of transport confiscated, seized or transferred to state ownership

(1) Goods or means of transport confiscated by customs, seized under § 45 of this Act or transferred to state ownership shall be sold at a customs auction. Perishable goods may be sold before the confiscation decision enters into force.

(2) Unclaimed goods or means of transport seized by customs shall be sold at a customs auction if:

1) the owner or possessor of the goods or means of transport has not been identified within 30 days of their arrival in Estonia from a non-EU country or their detention by customs;

[RT I, 14.01.2014, 2 - entry into force 01.02.2014]

2) the goods or means of transport have been detained in connection with a violation of customs regulations, but no confiscation decision has been made in respect of them and the owner or possessor has not claimed the goods or means of transport from customs within 30 days of the date of entry into force of the decision made in the case of a violation of customs regulations.

(3) Customs has the right to take a reasonable quantity of goods from a confiscated consignment of goods for use in crime prevention work.

(4) Goods specified in subsections 1 and 2 of this section that cannot be sold and goods infringing intellectual property shall be destroyed under customs supervision in accordance with the procedure established on the basis of § 55 of this Act. The customs authorities shall recover the costs of destroying confiscated goods from the person from whom the goods were confiscated. The customs authorities shall recover the costs of destroying seized goods from the person as a result of whose action or inaction the goods were seized, if that person is known to the customs authorities. The person shall not be required to pay compensation for the costs if they do not exceed 10 euros.

[RT I 2010, 22, 108 - entry into force 01.01.2011]

(5) Confiscated counterfeit goods from which the prohibited markings have been removed may, with the written consent of the right holder, be transferred for free use to an institution providing health services, a welfare institution or a local government unit. An application for the transfer of items shall be submitted by a health or welfare institution or a local government unit. The procedure for the transfer of confiscated counterfeit goods for free use shall be established by a regulation of the Minister of Finance .

[RT I 2010, 11, 55 - entry into force 01.05.2010]

§ 98. Free transfer of goods confiscated, seized or transferred to state ownership

(1) In cases prescribed by legislation, goods specified in subsections 97 (1) and (2) of this Act may be transferred free of charge to a healthcare or social welfare service provider instead of being sold.

(2) If the goods specified in subsections 1 and 2 of § 97 of this Act belong to protected species or are subject to the Convention on International Trade in Endangered Species of Wild Fauna and Flora (RT II 1993, 27/28, 83), they shall be transferred free of charge to an institution designated by the Minister of the Environment instead of being sold.

(3) If the goods specified in subsections 97 (1) and (2) of this Act have cultural value, they shall be transferred free of charge to an institution designated by the Minister of Culture instead of being sold.

[RT I, 01.02.2012, 1 - entry into force 01.03.2012]

(4) If the goods specified in subsections 97 (1) and (2) of this Act are archival materials, they shall be transferred to the National Archives free of charge instead of being sold.

[RT I, 21.03.2011, 1 - entry into force 01.01.2012]

(5) The customs authorities shall transfer the goods to the persons specified in subsections 1–4 of this section by means of a transfer-acceptance act. The transferred goods shall have the customs status of Union goods.

[RT I, 14.01.2014, 2 - entry into force 01.02.2014]

§ 99. Customs auction

(1) The organizer of the customs auction is an Estonian person. The organizer of the customs auction is determined by a public competition organized by the Tax and Customs Board. The organizer of the customs auction has the right to act as an indirect representative when submitting a customs declaration and completing customs formalities.

(2) The organiser of a customs auction shall submit a customs declaration to the customs for the release of the goods or means of transport specified in subsections 1 and 2 of § 97 of this Act within two days of the date of the customs auction.

(3) Of the amount received for goods sold at a customs auction, the amount of import and export duties arising from the customs debt shall be transferred to the state budget in the first place. Next, six percent of the amount received shall be calculated for the organizer of the customs auction. Then, in the event of a customs debt arising, the taxes and interests payable under Estonian tax laws and the storage and transport costs incurred as of the date of the sale decision shall be paid, whereby the storage and transport costs shall be paid from the remaining amount after the taxes and interests have been paid. The remaining amount shall be transferred to the state budget.

(4) The procedure for organising a customs auction shall be established by a regulation of the Minister of Finance .

Chapter 11 FINAL PROVISIONS

§ 100. – § 105. [Omitted from this text.]

§ 106. Implementing provisions of the Act

(1) Free zones established for a limited period by orders of the Government of the Republic on the basis of the Customs Code in force until the entry into force of this Act shall be deemed to be free zones of the first type. These free zones may operate until the deadline specified in the relevant order of the Government of the Republic, provided that the free zone complies with the requirements and conditions provided for in the customs regulations.

(2) An authorisation granted on the basis of the Customs Code in force until the entry into force of this Act, which is related to the activities of a customs broker, his authorised representative, a customs warehouse, a customs terminal, a storage place or a person operating in a free zone, the submission of an entry declaration or a simplified customs declaration or the right to a payment extension, shall be valid for one year from the entry into force of this Act, provided that the activities of the authorisation holder comply with customs regulations. The authorisations specified in the Treaty on the Accession of Estonia to the European Union (RT II 2004, 3, 8) shall be valid under the conditions and for the period provided for in the Treaty on the Accession of Estonia to the European Union (RT II 2004, 3, 8) shall be valid.

(3) The Customs Code in force until the entry into force of this Act shall apply to the processing of the customs declaration for goods for which the customs declaration has been accepted before the entry into force of this Act. The customs procedures specified in the Treaty on the Accession of Estonia to the European Union shall be terminated under the conditions and within the period provided for in the Accession Treaty. The customs procedure for temporary importation in use on the date of entry into force of this Act, the objectives and conditions of which do not comply with the requirements and conditions provided for in the customs regulations, shall be terminated on the date specified in the customs declaration for temporary importation.

(4) Community goods delivered to Estonia or goods that have been in free circulation in the Czech Republic, the Republic of Cyprus, the Republic of Latvia, the Republic of Lithuania, the Republic of Hungary, the Republic of Malta, the Republic of Poland, the Republic of Slovenia or the Slovak Republic (hereinafter referred to as *the acceding countries*), the customs formalities for the export of which have been completed in the Community or an acceding country before the entry into force of this Act, shall be deemed to be non-Community goods. Goods that were dispatched from the Community or an acceding country to Estonia before the entry into force of this Act and arrived in Estonia after the entry into force of this Act shall also be deemed to be non-Community goods.

(5) Estonian goods that are under the outward processing customs procedure in the Community or an acceding country on the date of entry into force of this Act shall be deemed to be non-Community goods if transported to Estonia under its customs supervision.

(6) Estonian goods which were brought into the Community or an acceding country before the entry into force of this Act for purposes which correspond to the purposes of the application of the customs procedure for temporary importation with total exemption from import duties shall be deemed to be non-Community goods when brought into Estonia under customs supervision.

(7) Non-Community goods specified in subsections 4–6 of this section shall be exempt from import duties and other Community customs measures upon presentation of the documents provided for in the Treaty on the Accession of Estonia to the European Union.

(8) A customs declaration for export, outward processing or re-export submitted to customs before the entry into force of this Act for the transport of goods from Estonia to the Community or an acceding country shall be declared invalid if the goods were not dispatched before the entry into force of this Act.

(9) The Customs may accept and process applications for permits, certificates and other documents that will be valid on the day of entry into force of this Act and issue these documents after the publication of this Act.

(10) Until 30 June 2004, subsection 39 (4) of this Act shall apply in the following wording:

(4) In the case of goods suspected of infringing intellectual property within the meaning of Council Regulation (EC) No 3295/94/EC laying down measures to prohibit the release for free circulation, export, re-export or initiation of a suspensive procedure for counterfeit and pirated goods (OJ L 341, 30.12.1994, pp. 8–13), the right holder shall provide a written assessment of the goods on the basis of an examination of samples or specimens within ten working days of being notified of the detention of the goods. The right holder shall not be paid for the assessment.

(11) Section 95 of this Act shall apply until the entry into force of the Code of Criminal Procedure.

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§ 106 Preferential consideration of length of service in customs service

(1) Length of service in the customs service shall be deemed to be the period of service in the position of a customs officer.

(2) The period of service as a customs officer from 22 October 1990 to 31 July 1994 shall be included in the length of service in the customs service at a preferential rate of three times, if the person's total length of service in the customs service is at least 20 years.
[RT I 2007, 11, 50 - entry into force 18.02.2007]

Specificity

§ 106 2. of an operating free zone

The condition specified in subsection 1 of this section shall not apply to a free zone established before 1 March 2012, as well as if it is established for a new term in accordance with subsection 54 (2) of this Act.

[RT I, 01.02.2012, 1 - entry into force 01.03.2012]

§ 107. Entry into force of the Act

(1) This Act shall enter into force on 1 May 2004.

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(2) Section 106 of this Act shall enter into force on 1 January 2008.

[RT I 2007, 11, 50 - entry into force 18.02.2007]