

Export checklist: Russia

Seaway Project Cargo · prepared October 18, 2026

\$28,100

Duty and VAT, \$100,000 excavator

SHIPPING METHODS

- No booking is possible until the U.S. Bureau of Industry and Security grants an export licence. We plan the routing only once a licence is issued.

DUTY AND TAX

- Import duty: 5% of \$100,000 CIF is \$5,000 (HS 8429.52, 2021 tariff).
- NDS (VAT): 22% of the duty-inclusive \$105,000 is \$23,100
- Total duty and tax: \$28,100, or 28% of CIF.
- Excavators 5% · Wheel loaders 3.3% · Crawler dozers 5% · Motor graders 2% · Backhoes and other excavating machines 5% · Crawler and rough-terrain cranes 1.3%

U.S. EXPORT CONTROLS

- Licence required. BIS licence required for virtually all heavy equipment; applications reviewed under a policy of denial.
- EAR §746.8(a)(5) requires a licence to export, reexport or transfer to/within Russia any item in Supp. No. 4 to Part 746, which lists HTS 8426 cranes, 8429.11–8429.59 dozers/graders/loaders/excavators, 8430, 8701 tractors and 8704 trucks, plus parts. §746.8(b)(3): policy of denial. Supp. 2 also lists 8430.49/8431.43 for oil/gas uses. OFAC RuHSR blocking also applies; screen SDN and Entity List.

U.S. EXPORT STEPS

- File the EEI in AES before loading (every vehicle, and any Schedule B line over \$2,500) and pass the ITN to the carrier.
- Titled machines: original title and EEI to U.S. Customs at the port at least 72 hours before export.
- Wood packaging and dunnage must be ISPM 15 heat-treated and stamped.
- Check the export classification (EAR99 or an ECCN) before booking.

DOCUMENTS AT DESTINATION

Sanctions Compliance Assessment · License (if applicable) · End-User Verification · All inquiries subject to compliance review

USED-MACHINERY RULES

- Licence or permit: U.S. EAR §746.8(a)(5): a BIS licence is required to export to Russia items in Supplement No. 4 to Part 746, which lists HTS 8429 (dozers, excavators, loaders), 8426 cranes, 8701 tractors and 870410 dumpers.
- Conformity: Used machinery ('бывшие в эксплуатации') is exempt from TR CU 010/2011 conformity confirmation (Art. 7); new machines need an EAEU certificate or declaration per Annex 3. Adopted by CU Commission Decision No. 823 (18 Oct 2011).
- Conformity: TR CU 031/2012 (EEC Council Decision No. 60, 20 Jul 2012) covers newly made and imported farm/forestry tractors; its used-tractor exclusion applies only to tractors already in circulation inside the EAEU.
- Documents: Tractors and self-propelled machines are registered via an electronic passport (ЭПСМ) under the EAEU Agreement of 15 Aug 2014 on unified passports; e-passport procedure set by EEC Collegium Decision No. 122 (22 Sep 2015).
- Fees: Import duty follows the EAEU Common Customs Tariff and CN FEA approved by EEC Council Decision No. 80 (14 Sep 2021), identical across member states.
- Fees: Utilization fee on imported self-propelled machines and trailers is set by Government Decree No. 81 (6 Feb 2016), listing machine types and fee sizes.
- Fees: Decree No. 1255 (13 Sep 2024) set a long-term scale: road-construction machinery fee rises about 15% each 1 January from 2025 to 2030; excavator and backhoe-loader indexation deferred to 2026/2028.