

LAWS OF THE REPUBLIC OF TAJIKISTAN

THE CUSTOMS CODE OF THE REPUBLIC OF TAJIKISTAN

This Code shall establish the legal, economic and organizational principles of the customs affairs and shall be aimed at protecting the sovereignty and economic security of the Republic of Tajikistan, enhancing the links of the economy of the Republic of Tajikistan within the system of the global economic relations, safeguarding the rights of individuals, economic entities and state bodies, and ensuring the observance by them of their obligations in the area of customs affairs.

SECTION I. GENERAL PROVISIONS

CHAPTER 1. BASIC PROVISIONS

Article 1

Customs regulation and customs affairs in the Republic of Tajikistan

1. Customs regulation consists of establishing the procedures and rules complying of which persons exercise the right to convey goods and means of transport across the customs border of the Republic of Tajikistan (hereinafter referred to as the customs border). Customs regulation shall be executed in accordance with this Code and other normative legal acts of the Republic of Tajikistan.

2. Customs affairs shall constitute the totality of methods and means ensuring compliance with measures of customs tariff regulation, prohibitions and restrictions that are established in accordance with the legislation of the Republic of Tajikistan in the area of state regulation of foreign economic activities relating to conveyance of goods and means of transport across the customs border.

3. The government of the Republic of Tajikistan shall perform the overall administration of customs affairs in accordance with the legislation of the Republic of Tajikistan.

The authorized body on customs affairs shall ensure direct realization for customs purposes of the objectives in the area of customs affairs and uniform application of the customs legislation of the Republic of Tajikistan by all customs bodies within the territory of the Republic of Tajikistan.

4. The Republic of Tajikistan shall participate in international cooperation in the area of customs regulation in order to harmonize and unify legislation of the Republic of Tajikistan with norms of international law and with generally accepted international practices.

Article 2

Entering into force of normative legal acts of the Republic of Tajikistan in the area of customs affairs

1. Normative legal acts of the Republic of Tajikistan in the area of customs affairs, officially published within the first and (or) second months of the quarter, shall enter into force on the first date of the month of the quarter directly following the quarter in which they were published.

If normative legal acts of the Republic of Tajikistan in the area of customs affairs are published within the third month of the quarter, they shall enter into force on the first date of the second month of the quarter directly following the quarter in which they were

officially published

2. The provisions of paragraph 1 of this Article shall not be applied if other term of the entering into force is stipulated in the normative legal acts in the area of customs affairs relating to entering into force.

Article 5

Retroactivity of normative legal acts of the Republic of Tajikistan in the area of customs affairs

1. Normative legal acts, regulating legal relations in the area of customs affairs, shall not effective with regard to legal relations arisen prior to their entering into force unless otherwise is specified in these acts or in the acts concerning their entering into force.

2. The norms establishing or toughening the responsibility or assigning additional obligations on the objects of customs legal relations shall not be retroactive.

The norms softening the responsibility assigned on the participants of customs legal relations shall be retroactive.

Article 6

Requirements for Customs Legislation Acts, Other Normative Legal Acts of the Republic of Tajikistan, Acts of the Authorized Body on Customs affairs

1. Provisions of customs legislation acts and normative legal acts in the area of customs affairs shall be formulated in such a way as to ensure that every legal entity or a natural person shall know exactly what are its/his/her rights and obligations as well as what actions, when and how (under which procedures) are to be performed when conveying goods and means of transport across the customs border.

2. The provisions of legal acts of the authorized body on customs affairs may not contradict the provisions of customs legislation acts and other normative legal acts of the Republic of Tajikistan or establish requirements, prohibitions and restrictions which are not provided for by the customs legislation acts and other normative legal acts of the Republic of Tajikistan. Normative legal acts of the authorized body on customs affairs shall be mandatory and shall be applied in coordination with the state authorized body including the authorized body in the area of foreign trade activities.

3. Nobody may be held responsible for a violation of customs rules if such a violation was caused by collision (vagueness) of legal norms established by normative legal acts in the area of customs affairs.

4. Normative legal acts of the authorized body on customs affairs relating to the rules and legitimate interests of the persons in the area of entrepreneurial an other business activities may be appealed in the judicial order in accordance with the legislation of the Republic of Tajikistan.

Article 7

Use of Customs and Tariff Regulation Measures and Prohibitions and Restrictions Established in Compliance with Normative Legal Acts of the Republic of Tajikistan

Measures of customs and tariff regulation and prohibitions and restrictions established in compliance with normative legal acts of the Republic of Tajikistan effective on the date of registration of a customs declaration shall be used in the area of customs affairs.

Article 8

Method of Calculation of Deadlines Established by this Code

1. Dates of start and expiry of time periods established by this Code or even occurrence dates shall be determined under the procedure stipulated by this Code.
2. If this Code does not establish a special procedure for calculation of time periods, then the rules established by legislation of the Republic of Tajikistan shall be used for determination of the date of start and the date of expiry of time periods for customs purposes, considering the provisions of Paragraph 3 of Article 129 of this Code.

Article 9

Treatment of Information Received by Customs Authorities

1. Any information received by customs authorities in accordance with normative legal acts, other legislative acts of the Republic of Tajikistan, acts of the authorized body on customs affairs may be used for customs purposes exclusively.
2. Customs authorities and customs officials, other persons who have access to information specified in Paragraph 1 of this Article by virtue of law or a contract, have no right to disclose, use for personal purposes or transfer to the third parties, including government agencies, information which constitutes the national, commercial, banking, tax or other secret protected by law as well as other confidential information, except for cases established by this Code and other normative legal acts of the Republic of Tajikistan. Customs authorities shall give the central executive bodies information provided to them, if such information is required by the said bodies for the execution of tasks set forth for them by the legislation of the Republic of Tajikistan, in the procedure agreed upon by both the authorized body on customs affairs and the relevant central executive body, meeting the requirements of legislation of the Republic of Tajikistan for protection of the national, commercial, banking, tax or other secret protected by law as well as other confidential information. Executive bodies, their officials and other persons who by virtue of law have access to the information received from the customs authorities, have no right to disclose, distribute, use for personal purposes or transfer the said information to the third parties, except for the cases established by legislation of the Republic of Tajikistan.
3. Information specified in Paragraph 1 of this Article, which constitutes the national, commercial, banking, tax or other secret protected by law as well as other confidential information shall have special regimes of storage and access.
4. The loss of documents containing the national, commercial, banking, tax or other secret protected by law as well as other confidential information, disclosure of such information, use of it for personal purposes or its transference to the third parties shall entail a liability envisaged by legislation of the Republic of Tajikistan.

Article 10

Basic Terms Used in this Code

1. Basic terms used in this Code are as follows:
 - 1) Customs operations - separate actions with regard to goods and means of transport performed by persons and customs authorities during customs clearance of goods and means of transport
 - 2) Taxes - value-added tax and excise tax levied by customs authorities in connection with conveyance of goods across the customs border in accordance with the legislation of the Republic of Tajikistan
 - 3) Internal taxes - value-added tax and excise tax levied by customs bodies on circulation of goods on the territory of the Republic of Tajikistan in accordance with the legislation of the

Republic of Tajikistan

- 4) Carrier - a person conveying goods across the customs territory and (or) conveyance of goods under the customs control within the territory of the Republic of Tajikistan or being responsible for use of means of transport
- 5) customs broker (representative) - an intermediary who performs customs operations on behalf and (or) on the instruction of a declarant or another person who undertakes the responsibility or who is given the right to perform customs operations in compliance with this Code
- 6) importation of goods and (or) means of transport into the customs territory of the Republic of Tajikistan - actual crossing by goods and (or) means of transport of the customs border and all the ensuing consequent operations with the goods and (or) means of transport stipulated by this Code prior to their release by customs authorities
- 7) means of transport - any river vessel (including self-propelled and dumb barges and lighters as well as hydrofoils), hovercraft, aircraft, automotive vehicle (including trailers, semi-trailers and combined vehicles) or a railway rolling-stock unit which are used in international transportation for charged carriage of persons (passengers) or for charged or free industrial or commercial transportation of goods as well as their regular spare parts, accessories and equipment, fuels, oil and lubricants contained in their regular refill tanks, if these are transported together with the means of transport
- 8) declarant - a person who declares goods or in whose name is a declaration is made
- 9) customs declaration - a document of an established format containing information required for submission to the customs body in compliance with this Code
- 10) conveyance of goods and (or) means of transport the customs border -undertaking activities to import goods and (or) means of transport to the customs territory of the Republic of Tajikistan or to export goods and (or) means of transport from this territory by any method
- 11) illegal conveyance of goods and (or) means of transport across the customs border - undertaking actions for importing goods and (or) means of transport into the customs territory of the Republic of Tajikistan or for exporting them from this territory in violation of the procedure established by this Code
- 12) release of goods - actions of customs authorities to permit goods to be used or disposed by the persons concerned in accordance with a customs regime
- 13) conditional release - release of goods and means of transport with restrictions and provisions on the use and disposal thereof
- 14) authorized body on customs affairs - a relevant state body authorized by the government of the Republic of Tajikistan to ensure direct realization for customs purposes of the objectives in the area of customs affairs and uniform application of the customs legislation of the Republic of Tajikistan by all customs bodies within the territory of the Republic of Tajikistan.
- 15) customs authorities - the authorized body in the area of customs affairs and its subordinate customs bodies of the Republic of Tajikistan, except in cases when customs bodies of foreign states are specified in this Code
- 16) goods - any sort of movable property conveyed across the customs border both for commercial and non-commercial purposes as well as vehicles attributed to immovables conveyed across the customs border. Vehicles specified in sub-Paragraph 7 of this Paragraph shall not be considered as goods
- 17) domestic goods - goods which have for customs purposes the status of goods being in free circulation on the customs territory of the Republic of Tajikistan, i. e. goods which have not been exported from the customs territory of the Republic of Tajikistan, goods which have been wholly produced in the Republic of Tajikistan, goods released for free circulation on the customs territory of the Republic of Tajikistan, and goods made in the Republic of Tajikistan using goods wholly produced in the customs territory of the Republic

of Tajikistan or using goods released for free circulation on the customs territory of the Republic of Tajikistan

18) foreign goods - goods not specified as domestic goods

19) goods placed under the customs control - foreign goods imported into the customs territory of the Republic of Tajikistan prior to their release for free circulation and their de facto crossing of the customs border for exportation or prior to their destruction as well as domestic goods being exported from the customs territory of the Republic of Tajikistan prior to their de facto crossing of the customs border

20) free circulation - circulation of goods on the customs territory of the Republic of Tajikistan without prohibitions and restrictions stipulated by customs legislation of the Republic of Tajikistan

21) customs control - a whole set of measures taken by customs authorities to ensure compliance with the customs legislation of the Republic of Tajikistan

22) a customs regime - a customs procedure which determines a whole set of requirements and provisions, including the procedure for charging customs duties and taxes and applying of prohibitions and restrictions established by normative legal acts of the Republic of Tajikistan with regard to goods and means of transport as well as the status of goods and means of transport for customs purposes depending on the purpose of their conveyance across the customs border and their use on the customs territory of the Republic of Tajikistan or beyond of its boundaries

23) a customs procedure - a whole set of provisions which stipulate the procedure for performing customs operations and determine the status of goods and means of transport for customs purposes

24) export of goods and (or) means of transport from the customs territory of the Republic of Tajikistan - submission of a customs declaration or performance of actions specified in point 2 of this sub-Paragraph, directly aimed at exporting goods and (or) means of transport as well as all the ensuing consequent operations with goods and (or) means of transport stipulated by this Code prior to their actual crossing of the customs border.

Entry of the customs control zone by a natural person leaving the Republic of Tajikistan, entry of the border checkpoint on the national border of the Republic of Tajikistan by an automobile vehicle in order to leave the customs territory of the Republic of Tajikistan delivery of goods to transport organizations or delivery of international mail to postal organizations for sending outside the customs territory of the Republic of Tajikistan, actions of a person/entity directly aimed at actual crossing by goods and (or) means of transport of the customs border outside locations established in compliance with legislation of the Republic of Tajikistan are all attributed to actions directly aimed at exportation of goods and (or) means of transport from the customs territory of the Republic of Tajikistan

25) status of goods and vehicles for customs purposes - the existence or absence of prohibitions and restrictions for the use and disposal of goods and means of transport established by this Code

26) persons concerned - persons whose interests are directly and personally/individually concerned by decisions, actions (inaction) of customs authorities with regard to goods and (or) means of transport, unless otherwise ensuing from this Code

27) persons - natural persons and legal entities, unless otherwise ensuing from this Code

28) foreign persons - persons not specified as domestic persons

29) domestic persons- a citizen of the Republic of Tajikistan, stateless person who has permanent residence in the Republic of Tajikistan, individual entrepreneur registered in the Republic of Tajikistan in accordance with the legislation of the Republic of Tajikistan as well as a legal entity established in compliance with the legislation of the Republic of Tajikistan

30) domestic legal entity - legal entity established in accordance with legislation of the Republic of Tajikistan

- 31) freight forwarder - a person acting under the agreement of transport freight in accordance with the civil legislation of the Republic of Tajikistan
 - 32) commercial documents - invoice, shipping and packing lists and other documents which are used in compliance with international legal acts ratified by the Republic of Tajikistan, with normative legal acts of the Republic of Tajikistan or with established traditions used for business transactions when carrying out external economic or other activities and which by virtue of law, contract, agreement of the parties or business traditions are used for confirmation of the effect of the transaction related to conveyance of goods across the customs border, unless otherwise ensuing from this Code
 - 33) customs documents - documents drawn up for customs purposes
 - 34) transportation (conveyance) documents - a bill of lading, invoice or other documents confirming the existence and the content of a contract for transportation of goods and accompanying goods and means of transport during international transportation
2. All other terms shall be used in this Code in the meaning determined by other normative legal acts of the Republic of Tajikistan.

C H A P T E R 2 BASIC PRINCIPLES FOR CONVEYANCE OF GOODS AND MEANS OF TRANSPORT ACROSS THE CUSTOMS BORDER

Article 11

Conveyance of Goods (Including Hard Currency and Currency Values) and Means of Transport Across the Customs Border

1. All persons shall have an equal right to convey goods and means of transport across the customs border according to the procedure established by this Code, except for the cases stipulated by this Code, by other normative legal acts of the Republic of Tajikistan and by international legal acts ratified by the Republic of Tajikistan.

2. Goods and means of transport shall be conveyed across the customs border under the procedure established by this Code.

The procedure for conveyance of currency of the Republic of Tajikistan, securities nominal price of which is valued in the currency of the Republic of Tajikistan, conveyance of foreign currency and other currency values across the customs border shall be regulated by this Code and by other normative legal acts of the Republic of Tajikistan.

Article 12

Compliance with Prohibitions and Restrictions Imposed When Conveying Goods Across the Customs Border

1. Goods, which in compliance with normative legal acts of the Republic of Tajikistan are prohibited for importation into the customs territory of the Republic of Tajikistan, shall be retained by customs authorities and the measures shall be taken stipulated by the legislation of the Republic of Tajikistan. These goods are subject to immediate exportation from the customs territory of the Republic of Tajikistan, unless otherwise established by this Code or other normative legal acts of the Republic of Tajikistan. The carrier shall export the said goods. In case of impossibility to export the goods or in case of non-execution of immediate exportation these goods shall be subject to placement in temporary storage warehouses or other places that constitute zones of customs control (Article 403) at the expense of persons mentioned in Article 15 of this Code. Time limit for temporary storage of such goods is three days unless another time limit is established by other normative legal acts of the Republic of Tajikistan with regard to certain categories of goods. Upon expiry of this time period the said goods shall be disposed of in compliance with Chapter 58 of this Code.

Goods restricted for importation into the customs territory of the Republic of Tajikistan shall be

allowed for importation (and in the cases specified by this Code these goods shall be released by customs authorities) provided that the requirements and provisions set forth by normative legal acts of the Republic of Tajikistan and international legal acts ratified by the Republic of Tajikistan have been complied with.

2. Goods prohibited for exportation shall not be subject to actual exportation from the customs territory of the Republic of Tajikistan.

Goods exportation of which from the customs territory of the Republic of Tajikistan is restricted shall be permitted for exportation provided that the requirements and conditions set forth by normative legal acts and international legal acts ratified by the Republic of Tajikistan have been complied with.

3. The customs authorities shall not reimburse expenses borne by persons mentioned in Article 15 of this Code, by declarants, carriers or other persons as a result of their compliance with prohibitions and restrictions imposed on importation of goods to the customs territory of the Republic of Tajikistan or their exportation from this territory.

Article13

Customs Clearance and Customs Control

1. All goods and means of transport conveyed across the customs border shall be subject to customs clearance and customs control in the procedure and on the terms stipulated by this Code.

2. When executing customs clearance and exercising customs control the customs authorities and customs officials shall not be entitled to set requirements and to impose restrictions which are not stipulated by customs legislation acts or by other normative legal acts of the Republic of Tajikistan.

Article14

Use and Disposal of Goods and Means of Transport

1. No one shall have a right to use and to dispose of goods and means of transport prior to their release other than in the procedure and the terms stipulated by this Code.

2. After their release, the goods and means of transport shall be used and disposed of in compliance with the declared customs regime.

Article15

The Obligation to Perform Customs Operations for Release of Goods

The following persons shall have the duty to perform customs operations for release of goods, unless otherwise established by this Code:

1) in case goods are conveyed across the customs border in compliance with an external economic transaction contract concluded by a domestic person - the domestic person who concluded such an external economic transaction contract or on whose behalf or upon instruction of which this transaction contract was concluded

2) in case goods are conveyed across the customs border without conclusion of an external economic transaction contract by a domestic person:

3) a person having the right of ownership and (or) the right of using goods on the customs territory of the Republic of Tajikistan

4) other persons acting in the capacity that, in compliance with the civil legislation of the Republic of Tajikistan and (or) this Code, is sufficient for performance on their own behalf of legally significant actions with the goods placed under the customs control.

Article 16

Guarantees of the Appropriate Fulfillment of Obligations Established by this Code

In cases specified by this Code and by other normative legal acts of the Republic of Tajikistan the customs authorities shall be entitled to demand that persons provide guarantees of the appropriate execution by them of obligations established by this Code with regard to goods, including guarantees in the form of security of payment of customs levies in compliance with Chapter 46 of this Code.

C H A P T E R 3 ACTIVITIES IN THE AREA OF CUSTOMS

Article 17

Activities in the Area of Customs

The activities of legal entities in the capacity of customs carriers, owners of temporary storage warehouses, owners of customs warehouses, duty free shops and of the customs brokers (representatives) shall be allowed provided that they have been included in the Register of the customs carriers, the Register of owners of temporary storage warehouses, the Register of owners of customs warehouses or the Register of customs brokers (representatives) respectively (hereinafter in this Chapter referred to as Registers of persons carrying out activities in the area of customs).

Article 18

Registers of Persons Carrying out Activities in the Area of Customs

1. Registers of persons carrying out activities in the area of customs shall be maintained by the authorized body on customs affairs in compliance with the procedure established thereof.
2. The authorized body on customs affairs shall be obliged to ensure regular (no less than once in every three months) promulgation in their official publications of the registers of persons carrying out activities in the area of customs.

Article 19

Inclusion of Legal Entities in the Registers of Persons Carrying out Activities in the Area of Customs

1. Legal entities shall be included in the registers of persons carrying out activities in the area of customs in compliance with the terms established by this Code. No payment shall be made for inclusion to these registers.
2. A legal entity shall apply to the customs bodies with a written application for inclusion in one of the registers of persons carrying out activities in the area of customs. The application shall contain data as stipulated by this Code and also this legal entity shall present documents confirming the information stated in the application according to a list of confirmation documents established by this Code.
3. Documents envisaged by Paragraph 2 of this Article may be presented in the original or photocopies certified in compliance with the established procedure. Upon completion of considering the application the customs body shall be obliged to return to the applicant at the request the original documents which had been presented to the customs bodies.
The customs body shall review an application within a period of time not exceeding 30 days from the date the application was received. The customs body shall forward to the authorized body on customs affairs the opinion to make a decision on the inclusion of the applicant in the relevant register thereupon. The decision on inclusion of the applicant in the relevant register shall be registered by way of issuance to the applicant of a certificate of inclusion in the specified register. The applicant shall be entitled to undertake the relevant activities in the area of customs from the date on receiving the certificate.

The customs body shall have the right to refuse to include the applicant into the relevant register only in case an applicant fails to comply with terms set forth for the inclusion in the relevant register by this Code. A decision on refusal shall be brought to the applicant's attention in written form immediately thereupon.

5. The customs body that considers an application, shall be entitled to request the third parties, and also state bodies, for the documents confirming the information given by the applicant. The said parties shall be obliged to provide the requested documents within 10 days after the receipt of this request.

Article 20

A Certificate of Inclusion in One of the Registers of Persons Carrying out Activities in the Area of Customs

1. A certificate of inclusion in one of the registers of persons carrying out activity in the sphere of customs (hereinafter referred to as 'the certificate') shall be issued in compliance with the format established by the authorized body on customs affairs. The certificate shall contain information as stipulated by this Code. The certificate shall not be transferred to another person.

2. A legal entity (its assignee) included in one of the registers of persons carrying out activities in the area of customs shall be obliged to inform the customs bodies in writing about a change of information and data presented in its application as stipulated by Paragraph 2 of Article 19 of this Code or in accompanying documents attached to the application within five days from the date the relevant changes occurred or from the date when the entity came to know about these changes.

The customs body within five working days shall review the compliance of the newly submitted information with the conditions set forth for the inclusion of a legal entity in the relevant register and in case of change of the information that is to be indicated in a certificate the customs body shall consider issuance of a new certificate in compliance with the procedure established by Paragraph 4 of Article 19 of this Code.

3. A certificate may be revoked by the customs body only in cases stipulated by Articles 98, 113, 145, 231 and paragraph 4 of Article 263 of this Code.

The customs body shall bring the decision to revoke a certificate to the attention of a legal entity with regard to which such a decision was made, in written form stating well-reasoned grounds for this decision not later than the day following the day when this decision was made. The said decision shall be handed in to the head or another authorized representative of the legal entity on conditions of a written receipt from them or using a different form confirming the fact and the date of receipt of this decision by them. If the said persons evade receiving this decision, then the decision shall be sent to them by registered mail.

A decision to revoke a certificate shall come into effect upon expiry of 15 days from the date when such a decision was made.

The format of the decision to revoke a certificate shall be approved by the authorized body on customs affairs.

4. Revocation of a certificate shall entail expulsion of the legal entity carrying out activities in the area of customs from the relevant register.

5. An application for inclusion in the relevant register after revocation of a certificate may be submitted when the reasons which caused the revocation have been eliminated, and in case the certificate was revoked based on repeated bringing of the legal entity to administrative responsibility - upon expiry of the time limit within which the person is deemed to be under the administrative reprimand (punishment).

Article 21

Expulsion of a Legal Entity from the Register of Persons Carrying Out Activities in the Area of Customs

1. A legal entity shall be subject to expulsion from the registers of persons carrying out activities in the area of customs based on the following:

1) by the mentioned entity's own wish - from the day following the day when the customs bodies received the application of the entity in written form for exclusion from the relevant register

2) upon expiry of the validity term of the certificate established by Paragraph 2 of Article 996, Paragraph 3 of Article 111 and Paragraph 2 of Article 142, part 3 of Article 263 of this Code - from the day following the day when the validity term of the certificate has expired

3) when making a decision on revocation of a certificate - from the date when such a decision comes into effect

4) in case of liquidation of the legal entity - from the day following the day when the record was made by the registration bodies in the Single State Register of Legal Entities stating that this legal entity is in the process of liquidation in compliance with legislation of the Republic of Tajikistan

5) in case of cessation of activity of a legal entity as a result of reorganization, except in case of its transformation - from the day following the day when reorganization of the legal entity is considered to be completed in compliance with legislation of the Republic of Tajikistan

2. Expulsion of a legal entity from the registers of persons carrying out activities in the sphere of customs shall not exempt this legal entity (its assignee) from the obligation to complete customs operations with regard to transportation or storage of goods placed under the customs control or to perform other actions with regard of which the obligation arose prior to the expulsion of the legal entity from the relevant register in compliance with the procedure established by this Code.

C H A P T E R 4 PROVIDING WITH INFORMATION AND CONSULTING

Article 22

Obtaining Information on the Reasons for a Decision Made or an Action (Inaction) Taken by a Customs Authority or by a Customs Official

1. A person with regard to whom a customs authority or a customs official made a decision or performed an action as well as a person with regard to whom no decision was made or an action to be taken was not taken within the established time limit, shall be entitled to apply to this customs authority with a request for information about the reasons and the grounds for the decision made or an action taken, or about the reasons for non-decision or non-performance of an action, if this concerns the rights and lawful interests of the said persons directly and personally.

2. The request shall be submitted within six months from the date a decision was made, an action (inaction) took place, or from the date of expiry of the time limit for the decision to be made or for an action (inaction) to take place, or from the date when the person/entity came to know about the decision made or an action (inaction) taken.

3. The persons concerned may apply with a request for providing the required information both in oral and in written form. An oral request for information shall be subject to consideration by the customs authority on the day of receipt of the said request. When a written request for information is submitted, the reply shall be provided in writing within 10 days from the date the said request was received.

Article 23

Information on Normative Legal Acts in the Area of Customs Affairs

1. The authorized body on customs affairs and other customs bodies shall ensure a free and unpaid-for access to information on the legal acts in the area of customs affairs, which are currently in effect, including access with the use of information technologies.

2. Customs bodies shall ensure access to information on legal acts which are being prepared as well as on changes and amendments made to the legal acts in the area of customs which have not yet come into effect, including access with the use of information technologies, except in cases when a preliminary notification on the legal acts which are being prepared will prevent proper exercise of the customs control or will make for the reduction of its efficiency.
3. The authorized body on customs affairs shall ensure promulgation in its official publications of the legal acts adopted by this body as well as of the customs legislation acts and other normative legal acts of the Republic of Tajikistan in the area of customs affairs.

Article 24

Consulting on Issues in the Area of Customs Affairs and Other Issues within the Competence of the Customs Bodies

1. The customs bodies shall provide the persons concerned with consultation on issues in the area of customs affairs as well as other issues within the competence of these bodies. The head of a customs authority (a substitute) shall appoint customs officials authorized to give consultations. Information requested by a the person concerned shall be provided at the earliest possible date but not later than one month after the date of receipt of the said request for information.
2. Consulting shall be done by customs bodies both in a written and in oral form free of charge. Upon the request of the person concerned the customs bodies shall be obliged to provide information in writing which shall not serve as a basis for making a decision or taking an action (inaction) by the customs bodies when performing customs operations with regard to goods and (or) means of transport.
4. The customs bodies shall not be responsible for losses incurred as a result of distortion of the text of a legal act published without their knowledge and control as well as for the losses caused as a result of incompetent consultations given by persons who are not authorized to give them.

C H A P T E R 5 CUSTOMS STATISTICS

Article 25

Customs Foreign Trade Statistics of the Republic of Tajikistan

1. In order to analyze the situation with the foreign trade of the Republic of Tajikistan, to control receipt of customs payments by the national budget, exercise currency control, analyze the state, the dynamics and tendencies of development of foreign trade the Republic of Tajikistan, its trade balance and balance payment and its economy on the whole, the customs bodies shall collect and process information on the conveyance of goods across the customs border and shall present the information of customs foreign trade statistics of the Republic of Tajikistan to the government of the Republic of Tajikistan and other bodies which are established by the legislation of the Republic of Tajikistan.

The authorized body on customs affairs shall present the data of customs foreign trade statistics of the Republic of Tajikistan to international organizations in compliance with the international legal acts ratified by the Republic of Tajikistan and with the legislation of the Republic of Tajikistan.

The authorized body on customs affairs shall publish data on customs foreign trade statistics of the Republic of Tajikistan in compliance with the procedure and on the terms established by the government of the Republic of Tajikistan.

2. Customs foreign trade statistics of the Republic of Tajikistan shall be maintained in

compliance with this Code and with other normative legal acts of the Republic of Tajikistan.

3. Customs foreign trade statistics of the Republic of Tajikistan shall be kept in compliance with the methodology, which ensures comparability of data on mutual trade between the Republic of Tajikistan and its foreign trade partners.

Article 26

Special Customs Statistics

1. In order to ensure proper execution of the tasks set forth for the customs bodies, the said bodies shall maintain special customs statistics in compliance with the procedure established by the authorized body on customs affairs.
2. The customs bodies shall use the data of special customs statistics exclusively for customs purposes.

Article 27

Documents and Information Used for Statistical Purposes

1. Documents and information submitted by persons in compliance with the provisions of this Code shall be used for statistical purposes.
2. The provisions set forth by Article 9 of this Code shall cover the information used for statistical purposes.

C H A P T E R 6 COUNTRY OF ORIGIN OF GOODS COMMODITY NOMENCLATURE OF FOREIGN ECONOMIC ACTIVITIES

Article 28

Scope of Application of this Chapter

1. The country of origin of goods shall be determined in compliance with the provisions of this Chapter in all the cases when the application of measures of tariff and customs regulation as well as of prohibitions and restrictions established according to the normative legal acts of the Republic of Tajikistan depends on the country of origin of goods.
2. The rules for determination of the country of origin of goods shall be established to apply the tariff preferences or non-preferential measures of the trade policy.

Article 29

Determination of the Country of Origin of Goods

1. The country of origin of goods shall be defined as the country where goods were wholly produced (Article 30) or were undergone sufficient processing (Article 31) in compliance with the criteria established by this Code or in the procedure set forth by this Code. The country of origin of goods may be understood as a group of countries, customs unions of the countries, region or part of a country, if it is necessary to identify them for the purpose of determining the country of origin of goods.
2. Upon the request of a declarant or of another the person concerned the customs bodies shall adopt a preliminary decision on determining the country of origin of goods in compliance with Articles 41-44 of this Code.

Article 30

Goods Wholly Produced in a Given Country

The following shall be considered as goods wholly produced in a given country:

- 1) mineral products extracted from the subsurface of a country, from its territorial waters (seas) or from its continental shelf
- 2) vegetable products harvested or gathered in a given country
- 3) animals born and raised in a given country
- 4) products obtained from animals raised in a given country
- 5) products obtained from hunting and fishing conducted in a given country
- 6) products of maritime fishing and other sea products obtained by a vessel of a given country
- 7) products obtained aboard a factory ship of a given country solely from products specified in sub-Paragraph 6 of this Article
- 8) products obtained from marine soil or subsoil outside the territorial waters (sea) of a given country, provided this country has the sole right to develop that soil or subsoil
- 9) scrap and waste (secondary raw materials) derived from manufacturing or other processing operations in a given country, as well as used items collected in a given country and fit only for processing into raw materials
- 10) products of high technologies obtained in the open space onboard a spacecraft if a given country is the State where this spacecraft is registered
- 11) goods produced in a given country solely from products referred to in sub-Paragraphs 1 -10 of this Article
- 12) electricity generated on the territory of a given country
- 13) intellectual property and cultural values.

Article 31

Criteria for Sufficient Processing of Goods

1. Where two or more countries take part in the production of goods, the country of origin of goods shall be the country where the goods underwent final operations in processing or production meeting the criteria for sufficient processing in compliance with the provisions of this Article.
2. If in compliance with Paragraph 4 of this Article there are no special requirements set forth as to how to determine the country of origin of specific types of goods imported into the customs territory of the Republic of Tajikistan or if no particular features of determining the country of origin of goods have been specified with respect to a certain country, then the following general rule shall be applied: goods are considered as originating in a given country if the operations on processing or manufacturing of goods result in a change in the classification code of the goods at the level of any of the first four digits according to the Commodity Nomenclature of the Foreign Economic Activities.
3. Regardless of the provisions established by Paragraph 2 of this Article, the following operations shall be considered as not meeting the criteria for sufficient processing of goods in a given country:
 - 1) operations necessary for preservation of goods during their storage or transportation
 - 2) operations necessary for preparing goods for sale and transportation (splitting a consignment, grouping of packages, sorting, re-packing)
 - 3) simple assembly operations and other operations the performance of which does not change essentially the state of goods in compliance with the list determined by the government of the Republic of Tajikistan
 - 4) mixing of goods, originating in various countries, if the characteristics of the finished product are not essentially different from the characteristics of the goods which have been mixed.
4. The following criteria for sufficient processing shall also be used for determining the country of origin of goods in compliance with the procedure established by the government of the Republic of Tajikistan:
 - 1) fulfillment of certain production or technological operations sufficient for regarding the country where such operations took place as the country of origin

2) a change in the value of goods such that the percentage ratio of the cost of the materials used or of the added value reaches a fixed share of the price of the finished product (rule of ad valorem ratio).

5. When establishing the procedure for the application of the criteria for sufficient processing for certain categories of goods imported from those countries to which the Republic of Tajikistan grants tariff preferences, in order to grant tariff preferences the government of the Republic of Tajikistan shall be entitled to determine terms and conditions for application of rules of direct purchase and direct shipment.

Article 32

Particular Features of Determining the Country of Origin of Goods

1. When determining the country of origin of goods in unassembled or disassembled state, or of goods supplied in several lots as a result of the impossibility of their shipment in one lot for the reasons of production or transportation conditions, as well as in the event that a lot of goods is subdivided into several lots by mistake, upon the declarant's wish such goods shall be considered as a single commodity.

2. The conditions for the application of Paragraph 1 of this Article are as follows:

1) preliminary notification of the customs authorities of a shipment of goods in disassembled or unassembled state, shipped in several lots, stating the reasons for such supply and providing specifications of each lot containing the classification codes of the goods in compliance with the Commodity Nomenclature of the Foreign Economic Activities, the value and country of origin of the goods in each lot, or documents confirming the incorrect subdivision of commodities into several lots

2) shipment of all lots of goods from the same country by the same supplier

3) declaration of all lots of goods to the same customs authority

4) importation into the customs territory of the Republic of Tajikistan of all shipments of goods within a period of time not exceeding one year from the date of acceptance of the customs declaration by the customs body or from the date of expiry of the term for submission of the customs declaration in respect of the first lot of goods to customs. Upon a declarant's justified request, the mentioned period for shipping remaining lots of goods shall be extended by the customs authorities for a period of time required for importation of all lots of these goods.

3. Accessories, appliances, spare parts and tool kits to be used with machines, equipment, devices or vehicles shall be considered as having the same origin as the machines, equipment, devices or vehicles, provided that the accessories, appliances, spare parts and tool kits are imported and used together with the specified machines, equipment, devices or vehicles in a complete set and in the quantity usually supplied with these devices.

4. The packaging in which goods are imported into the customs territory of the Republic of Tajikistan shall be considered to have the same country of origin as the goods packed in them, except in cases when the packaging is to be declared separately from the goods. In such cases, the country of origin of packaging shall be determined separately from the country of origin of goods.

Article 33

Confirmation of the Country of Origin of Goods

1. In witness of the country of origin of goods the customs authorities shall be entitled to demand presentation of documents confirming the origin of goods from a given country in cases envisaged by Article 36 of this Code.

2. Declaration of origin of goods (Article 34), or, in cases stipulated by the government of the Republic of Tajikistan, certificate of origin of goods (Article 35) shall be the documents

confirming the origin of goods from a given country.

Article 34 **Declaration of Origin of Goods**

1. In compliance with this Code a declaration of origin of goods drawn up in an arbitrary form may serve as a document confirming the country of origin of goods provided that it contains information which allows to determine the country of origin of goods. Commercial or any other documents which are related to goods and which contain a statement of the country of origin made by a manufacturer, a seller or an exporter in connection with exportation of goods may be used as such a declaration.
2. When information on the country of origin of goods stated in the declaration of origin of goods is based on criteria other than those applied in the Republic of Tajikistan (Articles 30 and 31), then the country of origin of goods shall be determined in compliance with the criteria applied in the Republic of Tajikistan.

Article 35 **Certificate of Origin of Goods**

1. 'Certificate of origin of goods' shall mean a document unambiguously proving the country of origin of goods and issued by the bodies or organizations authorized by that country or by the country of exportation, provided that in the country of exportation the certificate of origin is issued based on information received from the country of origin of goods.
When information on the country of origin of goods in the certificate of origin of goods is based on criteria for sufficient processing other than those applied in the Republic of Tajikistan (Articles 30 and 31), then the country of origin of goods shall be determined in compliance with the criteria applied in the Republic of Tajikistan.
2. When goods are exported from the customs territory of the Republic of Tajikistan, the certificate of origin of goods shall be issued by the bodies or organizations authorized by the government of the Republic of Tajikistan, whenever such a certificate is required under the terms of a contract, in compliance with the national regulations of the country of importation of goods or when the availability of this certificate is stipulated by international legal acts ratified by the Republic of Tajikistan.
The bodies or organizations which issued the certificate of origin of goods shall be obliged to keep a copy of it and other documents based upon which the origin of goods was determined, for at least four years from the day of its issuing.
3. The original certificate of origin of goods shall be submitted together with the customs declaration and with other documents required for customs clearance of goods imported into the customs territory of the Republic of Tajikistan. In case of the loss of the certificate, an officially certified copy shall be accepted.
4. If the certificate of origin is not completed properly (if it has erasures, blots or uncertified corrections, if the required signatures, stamps or seals are absent, if the information in the certificate does not allow to establish their relation to the declared goods, if the country of origin of goods or the criteria based upon which the country of origin was determined are not stated unambiguously in the certificate, when indication of such criteria is mandatory required in compliance with international legal acts ratified by the Republic of Tajikistan or normative legal acts of the Republic of Tajikistan) or if signs have been detected indicating that the certificate may contain unreliable information, the customs body shall be entitled to apply to the authorized bodies or organizations of the country which issued the certificate of origin of goods with a request for additional documents or clarifying information.
5. The customs body shall also be entitled to apply to the authorized bodies or organizations of the country, which issued the certificate of origin of goods, with a request to present additional

documents or clarifying information in order to execute selective inspection. Such selective inspection shall not prevent goods from being released based on information about the country of their origin specified at their clearance from customs.

Article 36

Submission of Documents Confirming the Country of Origin of Goods

1. At importation of goods into the customs territory of the Republic of Tajikistan a document confirming the country of origin of goods shall be submitted in case the Republic of Tajikistan gives tariff preferences to the country of origin of these goods in compliance with normative legal acts the Republic of Tajikistan or international legal acts ratified by the Republic of Tajikistan. In this case the document confirming the country of origin of goods shall be submitted to the customs body at the time of submission of the customs declaration. At the same time provision of tariff preferences may be conditioned by the need to submit the certificate of origin of goods in the established format stipulated by normative legal acts of the Republic of Tajikistan or international legal acts ratified by the Republic of Tajikistan.

The customs bodies shall be entitled to demand submission of a document confirming the country of origin of goods in other cases only when signs have been detected indicating that the declared information about the country of origin of goods, which affects the application of rates of customs duties, taxes and (or) prohibitions and restrictions established in compliance with normative legal acts of the Republic of Tajikistan, is unreliable.

2. Regardless of the provisions of Paragraph 1 of this Article, submission of a document confirming the country of origin of goods shall not be required when:

1) goods imported into the customs territory of the Republic of Tajikistan are declared for the customs regime of international customs transit or for the customs regime of temporary import with full exemption from payment of customs duties and taxes, except for the cases when the customs bodies have detected signs indicating that the goods originate from the country whose goods are prohibited for importation into the Republic of Tajikistan or for the transit across its territory in compliance with international legal acts ratified by the Republic of Tajikistan or normative legal acts of the Republic of Tajikistan

2) the total customs value of goods conveyed across the customs border shipped at the same time in the same way by the same shipper to the address of the same consignee, in the same vehicle under the same invoice and waybill makes up less than 400 fold of the statutory minimum monthly wage.

3) goods are conveyed across the customs border by natural persons in compliance with Chapter 37 of this Code

4) in other cases stipulated by international normative legal acts ratified by the Republic of Tajikistan or normative legal acts of the Republic of Tajikistan.

Article 37

Additional Conditions for Release of Goods when Determining the Country of their Origin

1. In case of absence of documents confirming the country of origin of goods, or in case of detection of signs indicating that the submitted documents have not been properly completed and (or) contain inadequate information, prior to submission of documents confirming the country of origin of goods or clarifying information:

1) customs duties with regard to goods shall be payable using the rates applied to goods originating from the countries the trade and political relations with which do not stipulate the most favored nation treatment regime, if the customs body have detected signs indicating that goods originate from the country the trade and political relations with which do not envisage the most favored nation treatment regime, or security of payment of customs duties using the said

rates shall be provided

2) goods shall be released on condition of submission by the declarant of documents confirming fulfillment of the established restrictions, or on condition of providing the security of payment of antidumping or countervailing duties, if the customs body detected signs indicating that goods originate from the country import from which is restricted in compliance with normative legal acts of the Republic of Tajikistan or international normative legal acts ratified by the Republic of Tajikistan

3) goods shall not be released only in cases when the customs bodies detect signs indicating that goods may be originating from the country whose goods are prohibited for importation into the Republic of Tajikistan in compliance with international normative legal acts ratified by the Republic of Tajikistan and (or) normative legal acts of the Republic of Tajikistan.

2. With regard to goods specified in sub-Paragraph 1 of Paragraph 1 of this Article, preferential regime or the most favored nation treatment regime shall be applied (restored) provided that the country of origin of these goods has been confirmed prior to the expiry of one year from the day of acceptance of the customs declaration by the customs body. In this case the overpaid amounts of customs duties and taxes shall be refunded in accordance with Article 397 of this Code.

Article 38

Commodity Nomenclature of the Foreign Economic Activities

1. The Commodity Nomenclature of the Foreign Economic Activities shall be approved by the government of the Republic of Tajikistan based on the systems of classification of goods accepted in the international practice.

2. The Commodity Nomenclature of the Foreign Economic Activities shall be applied for taking regulatory measures of the customs and non-tariff regulation and other types of foreign economic activities, and for maintenance of the customs foreign trade statistics of the Republic of Tajikistan.

Article 39

Maintenance of the Commodity Nomenclature of the Foreign Economic Activities

The authorized body on customs affairs shall maintain the Commodity Nomenclature of the Foreign Economic Activities.

The authorized body on customs affairs shall:

1) represent the Republic of Tajikistan in international organizations on issues relating to the development, amendment, addition, interpretation and application of international principles of the Commodity Nomenclature of the Foreign Economic Activities

2) ensure monitoring of amendments and additions to the international principles of the Commodity Nomenclature of the Foreign Economic Activities, and monitoring of internationally accepted explanations and interpretations of these principles

3) make proposals to the government of the Republic of Tajikistan on bringing the Commodity Nomenclature of the Foreign Economic Activities into conformity with the international principles

4) ensure proposals are made in coordination with other interested government agencies with regard to further development, amendments and additions to the Commodity Nomenclature of the Foreign Economic Activities

5) draft and update a master copy of the Commodity Nomenclature of the Foreign Economic Activities

6) ensure publication of the Commodity Nomenclature of the Foreign Economic Activities, international explanations, guidelines and decisions on interpretation of international principles

7) develop, approve and ensure publication of all mandatory decisions pertaining to classification of certain categories of goods

8) carry out other functions required to maintain the Commodity Nomenclature of the Foreign Economic Activities.

Article 40

Classification of Goods

1. When being declared to the customs bodies (Chapter 14), all goods shall be subject to classification, i. e. A classification code(s) based on the Commodity Nomenclature of the Foreign Economic Activities shall be determined with respect to the goods.
2. Upon the request of a declarant, the customs authorities shall make a preliminary decision with regard to the classification of goods in compliance with Articles 41-44 of the present Chapter.
3. In case of identification of violation of the rules for classification of goods when declaring them, the customs authorities shall be entitled to independently classify the goods.
4. The authorized body on customs affairs shall make decisions with regard to the classification of certain categories of goods and shall ensure publication of such decisions.
5. Decisions made by customs authorities with regard to the classification codes of goods shall be binding. Decisions made by customs authorities may be appealed by declarants in accordance with Chapter 7 of this Code.

Article 41

Adoption of a Preliminary Decision

1. Upon the request of the person concerned, other customs bodies determined by the authorized body on customs affairs shall make a preliminary decision on the classification of goods under the Commodity Nomenclature of the Foreign Economic Activities with regard to specific goods, and on the origin of goods from a particular country (on the country of origin of goods).
2. The procedure for and the form of a preliminary decision on these issues shall be defined by the authorized body on customs affairs.

Article 42

Application for a Preliminary Decision

1. An applicant shall submit to the relevant customs authority an application for a preliminary decision made out in written form.
The application shall contain all information required for making a preliminary decision. The application shall be supplemented with samples and specimens of goods, description of the goods, photographs of them, drawings, sketches, commercial, technical and other documents. The application for a preliminary decision shall be considered within a time limit established by the law of the Republic of Tajikistan "Concerning requests of citizens".
2. When the information submitted by the applicant in his/her/its application for a preliminary decision is not sufficient for making a preliminary decision, the customs authorities within 30 days from the day of receipt of such an application shall notify the applicant of the need to provide additional information with establishing of a time limit for its submission. If the requested information has not been provided within the established time limit, the application for making a preliminary decision shall be declined.
Declining an application for making a preliminary decision shall not prevent the applicant from making a repeated application to the customs authorities for making a preliminary decision, provided the reasons for which the previous application was denied are rectified.

Article 43

Legal Value and Validity of a Preliminary Decision

A preliminary decision shall be binding for all the customs bodies. A preliminary decision shall be effective for three years from the date it was made, provided it was not changed, revoked or annulled in compliance with Article 44 of this Code.

Article 44

Annulment, Change or Suspension of a Preliminary Decision

1. The customs bodies may decide to annul, to change or to revoke a preliminary decision made by them or by their subordinate customs bodies (may make a decision on annulment, change or revocation of a preliminary decision adopted by them or by a subdivision of the customs bodies) only in cases established by this Article.

A decision on annulment, change or revocation of a preliminary decision shall be forwarded to the person who was issued a preliminary decision, in writing not later than the day following the day on which the decision on annulment, change or revocation of a preliminary decision was made.

2. A preliminary decision shall be annulled if such a decision was made on the basis of forged documents submitted by the applicant. The annulment of a preliminary decision shall come into effect starting from the date of making this preliminary decision.

3. A preliminary decision on the classification of goods shall be changed in case the authorized body on customs affairs makes a decision on the classification of specific goods, which is binding for all the customs bodies, as well as when errors made in the course of making a preliminary decision are discovered.

An amendment to a preliminary decision shall come into effect in the time period specified in the decision on amending a preliminary decision, but not earlier than after three months from the day of making the decision on amending a preliminary decision.

4. A preliminary decision made by the customs bodies may be revoked in the following cases:
1) in case of change of the Commodity Nomenclature of Foreign Economic Activities, or when the World Customs Organization adopts the classification decisions, which are mandatory for application in the Republic of Tajikistan

2) in case international legal acts ratified by the Republic of Tajikistan or normative legal acts of the Republic of Tajikistan relating to the issues of determination of the country of origin of goods establish other requirements and terms for determination of the country of origin of goods. A decision on revocation of a preliminary decision shall be made not later than three days after publication of the above-mentioned legislative acts and shall come into effect as of the date these acts enter into force.

5. A decision on amendment or termination of the preliminary decision on the country of origin may be re-considered by the court.

C H A P T E R 7 APPEALING DECISIONS, ACTIONS (INACTION) OF CUSTOMS AUTHORITIES AND CUSTOMS OFFICIALS

Article 45

Right to Appeal

1. Any person shall be entitled to appeal a decision, actions (inaction) of a customs body or of a customs official, if such decision, actions (inaction), in the person's opinion, infringes upon his/her rights, freedoms or lawful interests, creates obstacles to their fulfillment, or unlawfully imposes a responsibility.

Article 46

The Procedure for Appeal

1. Decisions, actions (inaction) of customs authorities or customs officials may be appealed to customs authorities, prosecutor's office and (or) to the court.

Filing an appeal of a decision, actions (inaction) of a customs body of a customs official to customs authorities shall not exclude the possibility of simultaneous or consequent filing of a similar appeal to prosecutor's office or a court. An appeal of a decision, actions (inaction) by a customs body or by a customs official filed to customs authorities and prosecutor's office or a court shall be considered by these same authorities.

2. The procedures for filing, considering and satisfying an appeal forwarded to the prosecutor's office or courts shall be established by the legislation of the Republic of Tajikistan.

3. The procedures for filing, considering and satisfying appeals of decisions, actions (inaction) by the customs bodies or by customs officials which are forwarded to customs bodies shall be established by this Chapter and shall be applied in case of appeal of any decisions, actions (inaction) of customs authorities or of customs officials, except for appeal of resolutions of customs authorities (customs officials) on cases of administrative offences.

Article 47

Procedures for Filing an Appeal of a Decision, Actions (Inaction) of a Customs Authorities or of a Customs Official

1. An appeal of a decision, actions (inaction) of a customs authority shall be filed with a superior customs authority.

An appeal of a decision, actions (inaction) of a customs official shall be filed with the customs authority where this customs official serves (replaces a public post), and an appeal of a decision, actions (inaction) of a head of a customs authority shall be filed with a superior customs authority.

An appeal of a decision, actions (inaction) of a customs authority or of a customs official may be filed both directly with a superior customs authority and via the customs authority a decision, actions (inaction) of which or of a head of which is appealed.

2. A customs authority or a head of a customs authority a decision, actions (inaction) of which is appealed shall forward the appeal within a period of five days from the day of its receipt to a superior customs authority along with confirming documents and materials thereon.

When the appeal of a decision, actions (inaction) of a customs authority or of a customs official is filed with a customs authority which is not authorized to consider the appeal, then the appeal within five days shall be forwarded to the customs authority which is obliged to consider this appeal in compliance with this Article, with written notification of the appellant.

Article 48

Time Limit for Filing an Appeal Of a Decision, an Action (Inaction) of a Customs Authority or of a Customs Official

An appeal of a decision, actions (inaction) of a customs authority or of a customs official may be filed within one month and in case of an appeal of a decision on imposing an administration punishment may be filed within ten days:

1) from the date that the person discovered or should have discovered that his/her rights, freedoms or lawful interests were infringed upon, or obstacles were created for their realization, or any responsibility that is not stipulated by the law was imposed on him/her

2) from the date of expiration of the time limit for making a decision or for taking actions by a customs authority or by a customs official when making the decision or taking the actions by them is stipulated in compliance with this Code.

Article 49

Renewal of a Time Limit for Filing an Appeal Of a Decision, Actions (Inaction) of a Customs Authority or of a Customs Official

1. In case of failure to comply with the established time limit for filing an appeal for good reasons, based on application of the appellant this time limit may be renewed by the customs authority entitled to consider this appeal.
2. Renewal of an expired deadline for filing an appeal shall be expressed in the de facto acceptance of an appeal of a decision, actions (inaction) of a customs authority or of a customs official for consideration.

Article 50

Format for and Contents of an Appeal of a Decision, an Action (Inaction) of a Customs Authority or of a Customs Official

1. An appeal of a decision, actions (inaction) of a customs authority or of a customs official shall be filed in written form and shall be signed by the appellant.
2. An appellant shall not be obliged to attach to his/her/its appeal documents proving the circumstances pointed out in the appeal. If submission of such documents is significantly important for consideration of the appeal and if these documents are not available with the customs authority a decision, actions (inaction) of which or of a customs official employed by which are appealed, then the customs authority considering this appeal shall be entitled to ask for these documents from the appellant. In this case the time limit for consideration of an appeal of a decision, actions (inaction) of a customs authority or of a customs official shall be suspended until the appellant presents documents requested by the customs authority, but for a suspension period not to exceed three months. In case of the appellant's failure to present documents requested by the customs authority a decision on the appeal shall be made regardless of the arguments, which have not been supported by documentary proof.

Article 51

Consequences of Filing an Appeal of a Decision, an Action (Inaction) of Customs Body or of a Customs Official

1. Filing an appeal of a decision, actions (inaction) of a customs authority or of a customs official shall not suspend the execution of the decision, actions (inaction) with respect to which the appeal is filed.
2. When there are sufficient grounds to believe that the appealed decision, actions do not comply with the legislation of the Republic of Tajikistan as well as when non-suspension of the execution of the decision, actions may be irreversible, then the customs authority considering the appeal shall be entitled to suspend the execution of the appealed decision, actions completely or partially until the appeal is essentially decided upon.

Article 52

Grounds for Refusal of Essential Consideration of an Appeal Of a Decision, Actions (Inaction) of a Customs Body or of a Customs Official

1. A customs body shall refuse to consider an appeal of a decision, actions (inaction) of a customs authority or of a customs official essentially if the prescribed time limit for filing an appeal was not complied with, and the person did not apply with a request to renew an expired time limit for filing an appeal, or the request to restore an expired deadline for filing an appeal was rejected.
2. A decision to refuse essential consideration of an appeal of a decision, actions (inaction) of a

customs authority or of a customs official shall be made within a period not exceeding three days from the day the appeal is received.

3. Decision of a customs authority to refuse essential consideration of an appeal of a decision, actions (inaction) of a customs authority or of a customs official may be appealed to a superior customs authority or in court.

Article 53

Withdrawal of an Appeal of a Decision, an Action (Inaction) of a Customs Authority or of a Customs Official

1. An appellant may withdraw his/her appeal of a decision, actions (inaction) of a customs authority or of a customs official at any stage and any moment prior to the moment when a decision is made on the appeal.

2. A repeated appeal concerning the same issues may be filed within the time limit established by Article 48 of this Code.

Article 54

Customs Authorities Considering Appeals of Decisions, Actions (Inaction) of a Customs Authority or of a Customs Official

1. An appeal of a decision, actions (inaction) of a customs authority shall be considered by a superior customs authority.

2. An appeal of a decision, actions (inaction) of a customs official shall be considered by the customs authority employing the official, whereas an appeal of a decision, actions (inaction) of the head of a customs authority shall be considered by his/her superior customs authority.

3. On behalf of the customs authority, the head of the customs authority or an official authorized by the head of the customs authority shall make a decision with regard to the appeal of a decision, actions (inaction) of the customs authority or of its official. In the process, the appeal of a decision, actions (inaction) of a customs authority or of a customs official may not be considered by the customs official who made the decision or performed the actions (inaction) subject to appeal, or by his/her subordinate.

Article 55

Time Limit for Considering an Appeal of a Decision, an Action (Inaction) of a Customs Authority or of a Customs Official

1. Customs authorities shall consider an appeal of a decision, actions (inaction) of a customs authority or of a customs official thereon, within a period not exceeding one month starting from the day the appeal is received by the customs authority, which is entitled to consider it and in cases not requiring additional examination and review - within a period up to fifteen days.

In cases when the customs authority considering an appeal of a decision, actions (inaction) of a customs authority or of a customs official deems it necessary to extend the time limit for considering the appeal, the head of this customs authority may extend the time limit for a period up to one more month. The appellant shall be notified in writing of the decision to extend the time limit and shall be given the reasons for extension. The total period for considering an appeal may not exceed two months.

Article 56

Decision of the Customs Authorities on an Appeal of a Decision, Actions (Inaction) of a Customs Authority or of a Customs Official

1. The customs authority a decision, actions (inaction) of which or of the customs official

employed by which is acknowledged as unlawful shall take an action for implementation of the decision of a customs authority to satisfy the appeal of the decision, actions (inaction) of the customs authority or of the customs official, within a period of 5 days from the day the decision to satisfy the appeal is received by the customs authority the decision, actions (inaction) of which was acknowledged as unlawful, unless the decision to satisfy the appeal prescribes a different time limit for taking action for implementation of this decision.

5. When a customs official who is considering on behalf of the customs authority an appeal of a decision, actions (inaction) of a customs authority or of a customs official detects signs indicating that a customs official is guilty of non-fulfillment or of improper fulfillment of his/her official duties, the customs official considering the appeal shall take measures to subject the official guilty of non-fulfillment or of improper fulfillment of his/her official duties to a disciplinary action in compliance with the established procedures.

5. Within the time limit stipulated by Article 55 of this Code, a copy of the decision made as a result of consideration of the appeal of a decision, actions (inaction) of a customs authority or of a customs official shall be forwarded to the appellant.

4. A decision of a customs authority on an appeal of a decision, actions (inaction) of a customs authority or of a customs official may be appealed to a superior customs authority or in court or economic court.

Article 57

Simplified Procedures for Appealing Decisions, Actions (Inaction) of a Customs Official

1. A decision, actions (inaction) of an official of a custom-house or of a customs post may be appealed under simplified procedures in cases when the value of goods conveyed across the customs border does not exceed an equivalent to 400 times the amount of the minimum monthly wage.

2. The simplified procedure for appealing a decision, actions (inaction) of a customs official shall mean a verbal appeal by a person to a superior official of a custom-house or of a customs post respectively, and in cases of appealing a decision, actions (inaction) of the head of a customs post - to the head of a custom-house in the area of jurisdiction of which this customs post is located.

3. An appeal of a decision, actions (inaction) of a customs official under simplified procedures shall be subject to immediate consideration and a decision thereupon shall be made without delay.

4. When appealing a decision, actions (inaction) of a customs official under simplified procedures, upon request of the appellant an official of the customs authority considering the appeal shall draw up a statement of consideration of the appeal under simplified procedures, stating information on the customs official considering the appeal and on the appellant as well as a brief description of the appeal and the decision made thereon. In case of refusal to consider an appeal against a decision, actions (inaction) of a customs official under simplified procedures, the reasons for such refusal shall be stated in the statement. The authorized body on customs affairs shall establish the format of the statement. The statement of consideration of an appeal of a decision, actions (inaction) of a customs official under simplified procedures shall be signed by the official of the customs authority considering the appeal and by the appellant. A copy of the statement of consideration of an appeal against a decision, actions (inaction) of a customs official under simplified procedures shall be handed to the appellant.

5. Consideration of an appeal against a decision, actions (inaction) of a customs official under simplified procedures and making a decision thereon shall not serve as an obstacle for filing an appeal of the decision, actions (inaction) of a customs authority or of a customs official in compliance with the general rules.

Article 58

Scope of Application of this Chapter

The provisions of this Chapter shall apply to all customs operations performed with regard to goods and means of transport conveyed across the customs border.

Article 59

Procedure for Conducting Customs Clearance

1. Customs clearance shall be conducted in compliance with the procedure determined by this Code, by other normative legal acts of the Republic of Tajikistan adopted in compliance with this Code.
2. Requirements of customs bodies when conducting customs clearance must be justified and limited to the requirements set forth in compliance with this Code and necessary for ensuring compliance with the customs legislation of the Republic of Tajikistan.
3. The procedure and the technologies of customs clearance shall be established depending on the kinds of goods conveyed across the customs border, the type of transport used for their conveyance, and the category of persons conveying the goods and means of transport.
4. Customs operations shall be applied equally to all goods regardless of the country of their origin, the country of departure and destination.

Article 60

Commencement and Termination of Customs Clearance

1. Customs clearance of goods and vehicles shall commence:
 - 1) when importing goods - at the moment of submission of a preliminary customs declaration or documents to the customs bodies in compliance with Article 72 of this Code (depending on which action is performed earlier), and in cases stipulated by this Code - at the moment of a verbal declaration or performance of other actions proving the intent of the person to clear goods from customs
 - 2) when exporting goods - at the moment of submission of the customs declaration, and in cases stipulated by this Code - at the moment of a verbal declaration or performance of other actions proving the intent of the person to clear goods from customs.
2. Customs clearance shall be terminated after customs operations have been carried out which are required in compliance with this Code for application of customs procedures to goods, for placement of goods under a customs regime or for ending the term of a customs regime if this customs regime is valid for a certain time period, and for calculating and levying customs payments.

Article 61

Permission of the Customs Authorities for the Performance of Customs Operations

1. If a permission from the customs bodies is required for the performance of certain customs operations, such a permission shall be issued immediately after the authorized customs official makes sure that the conditions required for obtaining such a permit set forth by this Code are met, within a period of time not exceeding the time limit for checking the customs declaration and other documents and for inspecting goods (Paragraph 1 of Article 400).

If checking compliance with the terms and conditions for giving permission and for issuing a permit of the customs bodies for the performance of customs operations may be completed after the permit has been issued without detriment to exercising customs control and if, in case of non-compliance with these terms and conditions which is detected later, violations of the customs

legislation of the Republic of Tajikistan may be eliminated, then a permit of the customs bodies for performance of customs operations shall be issued prior to conducting such an inspection.

2. If this Code stipulates that permission of customs bodies for performance of customs operations is to be given by the customs bodies in writing, the procedure for issuance of such a permit and the format of the permit shall be established by the authorized body on customs affairs.

3. Taking by a customs body appropriate actions shall serve as a permission of a customs body.

Article 62

Location and Time for Performing Basic Customs Clearance Operations for Goods

1. Customs clearance of goods shall be performed in the places where the customs bodies are located and within their official business hours.

2. Upon a well-reasoned request by the declarant or by another person concerned, when clearing goods from customs, certain customs operations may be performed outside locations designated for these purposes, and outside of the official business hours of customs bodies, in compliance with Articles 465 and 466 of this Code.

Article 63

Documents and Data Required for Customs Clearance

1. When undergoing customs clearance, persons defined by this Code, shall be obliged to submit to customs bodies the documents and data required for the purposes of customs clearance.

When clearing goods customs bodies shall be entitled to demand submission of only those documents and data which are necessary for ensuring compliance with the customs legislation of the Republic of Tajikistan and presentation of which is stipulated in accordance with this Code.

2. Lists of documents and data, requirements set forth to the data, which are necessary for customs clearance and applicable to specific customs procedures and customs regimes, shall be established by the authorized body on customs affairs in compliance with this Code. At the same time the authorized body on customs affairs shall be entitled to shorten the lists of documents and data required for customs clearance established by this Code, considering the category of persons conveying goods and means of transport, types of goods, the purposes of using goods, requirements of customs regimes or depending on the type of transport used for the conveyance of goods across the customs border. The time limit for submission of documents and data required for customs clearance shall be established by the authorized body on customs affairs, unless otherwise established by this Code.

3. Lists of documents and data required for customs clearance shall be subject to official promulgation. Normative legal acts of the authorized body on customs affairs which establish lists of documents and data required for customs clearance shall come into effect in accordance with Article 4 of this Code.

4. The format of customs documents shall be determined by the authorized body on customs affairs, unless otherwise established by this Code and other normative legal acts of the Republic of Tajikistan.

5. In order to simplify and to expedite the course of customs clearance, the authorized body on customs affairs shall conclude agreements with the customs bodies of foreign countries on mutual recognition of documents used for customs purposes.

6. Customs bodies shall not be authorized to refuse to accept documents required for customs clearance because of minor inaccuracies that do not alter the main information stated in the documents for determining the amount of customs payments, and do not affect decisions made by the customs bodies with regard to the application of prohibitions and restrictions established in compliance with normative legal acts of the Republic of Tajikistan. In case of refusal by a

customs authority to accept the said documents this customs authority shall notify the person, which submitted these documents, of the reasons for refusal. Upon this person's request the customs authority shall give the said notification in writing.

7. Documents required for customs clearance may be submitted in the original or in photocopy certified either by the person/entity submitting them, by the declarant or by the authorized bodies, which issued such documents, or officially certified by the notary. When submitting photocopies of the said documents certified either by the person/entity who/which submitted them or by the declarant, the customs bodies in case of need shall check conformity of photocopies of these document to their originals, and then shall return the original documents to the person/entity who/which presented them.

8. Documents required for customs clearance may be submitted to customs electronically in compliance with this Code.

Article 64

Presence of the Persons Concerned and their Representatives When Conducting Customs Clearance

Persons authorized with regard to goods shall have the right and upon the demand of the customs bodies shall be obliged to be present during customs clearance.

Article 65

The Language Used in the Course of Customs Clearance

Customs clearance, including filling out documents required for customs clearance, shall be conducted in the state language or in the language of inter-ethnic communication, except in cases stipulated by this Code. The authorized body on customs affairs shall be entitled to define other cases in which customs authorities may accept and use for customs purposes documents and data filled out in foreign languages which are known and understood by customs officials.

Article 66

Customs Clearance and Control by Other Government Agencies

Customs clearance may be completed only after exercising sanitary-quarantine, quarantine phyto-sanitary, veterinary and other types of state control over import of goods into the customs territory of the Republic of Tajikistan or their export from this territory, provided that goods are subject to such control in compliance with the legislative acts of the Republic of Tajikistan and with other normative legal acts of the Republic of Tajikistan, considering the provisions of Paragraph 3 of Article 77 of this Code.

Article 67

Priority Order for Customs Clearance

When importing onto the customs territory of the Republic of Tajikistan and exporting from this territory, goods required for liquidation of consequences of natural calamities, accidents and disasters, as well as perishable goods, live animals, radio-active materials, international mail and express cargoes, information and other materials for mass media, intended for the use by supreme government agencies, and other similar goods shall be cleared from customs under simplified procedures and in the priority order.

Article 68

Special Simplified Procedures of Customs Clearance for Certain Persons

1. The authorized body on customs affairs shall establish special simplified procedures for customs clearance for the following persons:

1) persons against which there are no resolutions on the cases of administrative violations in the area of customs affairs which have entered into force but unexecuted as of the day of the application of these persons to customs bodies for application of special simplified procedures. persons who as of the day of their application to the customs bodies do not use special simplified procedures and no resolutions on cases of administrative violations in the area of customs affairs have come into effect but have not been implemented

2) persons maintaining the system of record-keeping and registration of their commercial documentation using the procedures established by the authorized body on customs affairs in such a way that allows the customs bodies to compare information contained in the system with data submitted to the customs bodies in the course of customs clearance of goods

3) persons carrying out external economic activity for at least three years.

2. A person/entity applying for special simplified procedures of customs clearance shall file a written application with the customs bodies requesting application of special simplified procedures of customs clearance. The application shall contain information on the applicant and his/her external economic activity. The applicant shall be obliged to provide a written commitment to maintain the system of record-keeping and registration of his/her commercial documentation in such a way that allows that customs bodies to compare data contained in this system with information submitted to the customs bodies in the course of customs clearance of goods, as well as a written commitment to provide access of customs officials to the said system of record-keeping and registration.

3. Special simplified procedures of customs clearance shall be applicable to persons importing goods onto the customs territory of the Republic of Tajikistan, and may envisage submission of a periodic customs declaration (Article 136), release of goods on presentation of data required for identification of goods (Article 150), conducting customs clearance in places of location of such persons, storage of goods in their own warehouses, and other simplified procedures stipulated by this Code.

4. Special simplified procedures of customs clearance may not contain any provisions that exempt persons from the requirement to comply with regulations and conditions set forth by this Code and by other normative legal acts of the Republic of Tajikistan, in terms of completeness and timeliness of payment of customs levies, observance of prohibitions and restrictions established in compliance with normative legal acts of the Republic of Tajikistan, as well as from the requirement to observe customs regimes.

C H A P T E R 9 ENTRY OF GOODS TO THE CUSTOMS TERRITORY OF THE REPUBLIC OF TAJIKISTAN

Article 69

Location and Time of Entry of Goods and Means of transport into the Customs Territory of the Republic of Tajikistan

1. Delivery of goods and vehicles to the customs territory of the Republic of Tajikistan shall be allowed at checkpoints at the national frontier of the Republic of Tajikistan established in compliance with the legislation of the Republic of Tajikistan, during the official business hours of the customs bodies (Article 466). In other places goods and means of transport may arrive into the customs territory of the Republic of Tajikistan in compliance with normative legal acts of the Republic of Tajikistan.

The Government of the Republic of Tajikistan shall be entitled to establish checkpoints at the national border of the Republic of Tajikistan for delivery of certain categories of goods to the customs territory of the Republic of Tajikistan.

2. After crossing the customs border the carrier shall be obliged to deliver goods and means of

transport imported to the admission checkpoint or places specified in Paragraph 1 of this Article (points of delivery), and to present them to the customs bodies. Altering the condition of goods or breaking the integrity of their packaging at that, as well changing, removal, destruction or damaging seals, stamps and other means of identification put on goods or attached to them shall not be permitted.

3. The customs bodies shall be obliged to provide information in a common language about admission checkpoints at the national border of the Republic of Tajikistan, restrictions imposed thereupon, and about the official business hours of the customs bodies.

4. The provisions of this Article shall not be applicable to goods conveyed by marine, internal water vessels and aircraft crossing the customs border of the Republic of Tajikistan without stopping at a port or airport located on the customs territory of the Republic of Tajikistan.

Article 70

Measures to Take in Case of Accident, Force Majeure and Other Circumstances

1. In cases when delivery of goods from the point of crossing the customs border to the point of delivery is interrupted, as well as when a marine, internal water vessel or aircraft force-lands on the customs territory of the Republic of Tajikistan due to accident, force majeure or other circumstances impeding delivery of goods or landing at designated locations, the carrier shall be obliged to take all measures to ensure the safety of goods and vehicles, to report the circumstances and location of the goods to the nearest customs authority immediately thereon, and to transport the goods or to make arrangements for their transportation (if the carrier's vehicle is damaged) to the nearest customs authority or to another location specified by the customs authority.

2. The customs authorities shall not reimburse expenses borne by carriers or by other persons as a result of fulfillment of the requirements of this Article.

Article 71

Prior Notification of the Customs Bodies on Delivery of Goods and Vehicles into the Customs Territory of the Republic of Tajikistan

Administration of a checkpoint at the national frontier of the Republic of Tajikistan (management of an airport, airdrome, river port, railway station, or station) shall notify the customs bodies on the location and time of arrival of vehicles to the check-point of admission via the national frontier of the Republic of Tajikistan in advance, using the procedures agreed upon by the administration of the said check-point of admission and by the customs bodies in compliance with normative legal acts of the Republic of Tajikistan.

Article 72

Submission of Documents and Data upon Delivery of Goods and Means of transport into the Customs Territory of the Republic of Tajikistan

1. Upon delivery of goods and means of transport to the customs territory of the Republic of Tajikistan the carrier shall be obliged to submit documents and data stipulated by Articles 73 - 76 of this Code to the customs bodies, depending on the type of transport used for the international transportation.

The authorized body on customs affairs shall be entitled to shorten lists of data stipulated by Articles 73 - 76 of this Code. The customs bodies shall not be entitled to demand presentation of other information from the carrier.

If documents stipulated by Articles 73 - 76 of this Code do not contain all the necessary information, the carrier shall be obliged to provide the lacking information to the customs bodies by way of presenting other documents available with the carrier or additional documents drawn

up by the carrier in an arbitrary form.

2. The carrier shall be entitled to submit documents and data to the customs bodies prior to the actual delivery of goods and means of transport to the customs territory of the Republic of Tajikistan.
3. The carrier shall be entitled to submit documents (part of documents) electronically in compliance with this Code and using the procedures established by the authorized body on customs affairs.
4. When the carrier submits documents made in foreign languages, in case of need the customs bodies shall be entitled to demand translation to the state language or language of international communication of only those information, which are stipulated by Articles 73 - 76 of this Code.
5. On behalf of the carrier documents and data may be submitted by any other person/entity acting on his/her/its behalf.

Article 73

Documents and Data Presented During International Transportation by Motor Transport

1. During international transportation by motor transport the carrier shall provide the following information to the customs bodies:

- 1) information on the state registration of the vehicle
- 2) the name and address of the carrier of goods
- 3) the name of the country of departure and the country of destination of goods
- 4) the name and address of the consignor and the consignee of goods
- 5) information on the seller and the buyer of goods in compliance with commercial documents available with the carrier
- 6) information on the number of cargo items, their marking and the types of packaging of goods
- 7) the names and codes of goods in compliance with international requirements to commodity description and encoding on the level of at least the first four digits
- 8) gross weight of cargoes (in kilograms) or the volume of goods (in cubic meters), except for large-size cargoes
- 9) information on the availability of goods prohibited or restricted for importation onto the customs territory of the Republic of Tajikistan
- 10) information on the place and date of making the international invoice and motor waybill.

2. The carrier shall provide information specified in Paragraph 1 of this Article by way of submitting the following documents to the customs bodies:

- 1) documents for the vehicle
- 2) international invoice and motor waybill
- 3) commercial documents for the carried goods available with the carrier.

Article 74

Documents and Data Presented during International Transportation by Marine and (or) Internal Water Transport

1. During international transportation by marine and (or) internal water transport the carrier shall provide the following information to the customs bodies:

- 1) information on registration of a vessel and on its national identity
- 2) the name and description of the vessel
- 3) the family name of the captain
- 4) the family name and address of a ship agent
- 5) information on the number of passengers on the vessel, their first names, family names, nationality (citizenship), dates and places of birth, the name of the port of boarding and disembarkation
- 6) information on the quantity and composition of crew members

- 7) the name of the port of departure and the port of call of the vessel
 - 8) the names, total quantity and description of goods
 - 9) information on the number of cargo items, their marking and the types of packaging of goods
 - 10) the names of the port of loading and the port of discharge of goods
 - 11) numbers of consignments or other documents confirming the availability and the content of a marine/internal water transportation agreement for goods subject to discharge in this port
 - 12) the names of ports of discharge of goods remaining onboard the vessel after discharge in this port
 - 13) the names of initial ports of departure of goods
 - 14) the name of vessel stores and supplies available on the vessel and their quantity
 - 15) description of placement of goods on the vessel
 - 16) information on the presence (absence) of international mail items onboard a vessel
 - 17) information on the presence (absence) of goods prohibited or restricted for importation into the customs territory of the Republic of Tajikistan onboard a vessel, including the national currency of the Republic of Tajikistan and hard currency values available with crew members, medications containing narcotic substances, strong medicines, psychotropic and poisonous substances
 - 18) information on the presence (absence) onboard a vessel of dangerous goods, including firearms and ammunition.
2. The carrier shall provide information specified in Paragraph 1 of this Article by way of submitting the following documents to the customs bodies:
- 1) general declaration
 - 2) cargo declaration
 - 3) declaration of vessel stores and supplies
 - 4) declaration of personal belongings of the crew members
 - 5) the vessel role
 - 6) the list of passengers
 - 7) the document prescribed by the World Postal Convention
 - 8) consignments or other documents confirming the existence and the content of an agreement for marine/internal water transportation.

Article 75

Documents and Data Presented during International Transportation by Air Transport

1. During international transportation by air transport the carrier shall provide the following information to the customs bodies:
 - 1) indication of signs of national identity and registration marks of a vessel
 - 2) the flight number, the track, ports of departure and destination of the vessel
 - 3) the name of the user/operator of the vessel
 - 4) information on the quantity of crew members
 - 5) information on the number of passengers onboard, their family names and initials, names of their places of boarding and disembarkation
 - 6) specification of types of goods
 - 7) the number of airway bill, the quantity of places (cargo items) on each airway bill
 - 8) names of places of loading and unloading of goods
 - 9) information on the quantity of in-flight stores (supplies) loaded onto the vessel or unloaded from it
 - 10) information on the presence (absence) of international mail items onboard the vessel
 - 11) information on the presence (absence) of goods prohibited or restricted for importation into the customs territory of the Republic of Tajikistan onboard the vessel, including the national currency of the Republic of Tajikistan and hard currency values available with the crew members, medications containing narcotic substances, drastic medicines, psychotropic and

poisonous substances, firearms and ammunition.

2. The carrier shall be obliged to provide information specified in Paragraph 1 of this Article by way of submitting the following documents to the customs bodies:

- 1) a standard document of a carrier envisaged by international agreements in the sphere of civil aviation (a general declaration)
- 2) a document containing information on goods carried onboard the air vessel (cargo register)
- 3) a document containing information on in-flight stores (supplies) onboard a vessel
- 4) air waybills
- 5) a document containing information on passengers traveling onboard a vessel and information on their luggage (passenger register)
- 6) a document prescribed by the World Postal Convention.

Article 76

Documents and Data Presented during International Transportation by Railway Transport

1. During international transportation by railway transport the carrier shall provide the following information to the customs bodies:

- 1) the name and address of the consignor of goods
- 2) the name and address of the consignee of goods
- 3) the name of the station of departure and destination of goods
- 4) information on the quantity of cargo items, their marking and the types of packaging of goods
- 5) the names and codes of goods in compliance with the Harmonized System of Commodity Description and Encoding or with the External Economic Activity Commodity Nomenclature on the level of at least the first four digits
- 6) gross weight of cargoes (in kilograms)
- 7) identification numbers of containers.

2. The carrier shall provide information specified in Paragraph 1 of this Article by way of submitting the following documents to the customs bodies:

- 1) bill of lading
- 2) commercial documents for the carried goods available with the carrier.

Article 77

Operations with Goods and Vehicles at the Point of Delivery

1. Upon delivery of goods and submission of the appropriate documents and data to the customs bodies accordingly, the goods may be unloaded or reloaded (Article 78), placed to temporary storage warehouse (Chapter 12), declared for a certain customs regime or to internal customs transit (Chapter 10).

2. Goods shall acquire the status of goods placed for temporary storage starting from the moment of their presentation at the place of delivery. Upon expiry of the maximum time limit for temporary storage (Article 103) the customs bodies shall dispose of these goods in compliance with Chapter 57 of this Code.

3. When checking goods the importation of which to the Republic of Tajikistan is prohibited or restricted in compliance with normative legal acts of the Republic of Tajikistan, and when ensuring compliance with the prohibitions and restrictions also lies within the competence of other government agencies, the customs bodies shall ensure coordination of such activities and their simultaneous execution.

4. Vehicles shall be subject to customs clearance in compliance with Chapter 36 of this Code.

Article 78

Unloading and Reloading (Transshipment) of Goods at the Point of Delivery

1. Goods shall be unloaded and reloaded (transferred) from a vehicle, which arrived to the customs territory of the Republic of Tajikistan, at the point of delivery and during the official business hours of the customs bodies in areas specially designated for these purposes. Goods may be unloaded and reloaded (transferred) in other places and (or) outside of the established business hours of the customs bodies only with permission of the customs bodies, which may be granted on request of the person concerned in compliance with Articles 465 and 466 of this Code.
2. Areas of unloading and reloading (transfer) of goods shall be the customs control zones. The said areas must be designed and equipped in such a way as to ensure safety of goods and to exclude the possibility of access to them by persons who do not take part in the performance of cargo operations.
3. Upon request of the person/entity performing cargo operations with goods in a river port, the goods may be located in areas of unloading, reloading (transfer) without placement in temporary storage areas, for the period of time required to perform the said cargo operations, but not exceeding the time limit established in compliance with Article 103 of this Code.
4. In the event of loss of goods or transfer of goods to third parties without the permission of customs bodies, the person/entity performing cargo operations shall be responsible for payment of customs duties and taxes in compliance with this Code.
5. Unloading of goods prohibited for importation in the Republic of Tajikistan in compliance with normative legal acts of the Republic of Tajikistan shall be prohibited.

C H A P T E R 10 INTERNAL CUSTOMS TRANSIT

Article 79

Internal Customs Transit

1. 'Internal customs transit' shall mean the customs procedure when foreign goods are conveyed through the customs territory of the Republic of Tajikistan without payment of customs duties and taxes and without imposition on them of economic prohibitions and restrictions established in compliance with normative legal acts of the Republic of Tajikistan.
2. Internal customs transit shall be employed when transporting goods from the point of their delivery to the location of the customs point of destination (Article 92), from the place of location of goods at the moment of their declaration to the place of their exportation from the customs territory of the Republic of Tajikistan, between temporary storage warehouses, bonded warehouses, as well as in other cases of transportation of foreign goods through the customs territory of the Republic of Tajikistan if no security is provided for payment of customs levies for the goods.
3. The provisions of this Chapter shall not be applicable to goods conveyed by air transport, provided that an air vessel when making a regular international flight at the point of delivery of goods comes in the land as a via point on the way to destination port or is forced to land for technical reasons without partial discharge of goods, as well as to the goods conveyed by pipelines and electric power lines.
4. Any carrier, including the customs carrier, may transport goods under the domestic customs transit procedure.

Article 80

Permit for Internal Customs Transit

1. The internal customs transit shall be allowed with the written permission of the customs body in the region of the activities of which the conveyance of goods is started in accordance with the customs procedure of the internal customs transit (customs body of departure).
2. The permit for internal customs transit shall be issued to the following persons:

- 1) carrier
- 2) freight forwarder if he (she) is a domestic person
- 3) persons mentioned in paragraph 6 of this Article
3. The permit for internal customs transit shall be issued in fulfilment of the following requirements:

- 1) if the importation of goods to the Republic of Tajikistan is not prohibited in accordance with normative legal acts of the Republic of Tajikistan
- 2) if with respect to imported goods the border control and other types of state control at the place of their arrival have been conducted when goods are subject to such control in accordance with normative legal acts of the republic of Tajikistan at the place of their arrival
- 3) if permissions and (or) licenses are provided with respect to goods in case when the conveyance of these goods on the customs territory of the Republic of Tajikistan is allowed with these permissions and (or) licenses according to normative legal acts.
- 4) If a transit declaration (Article 81) with respect to goods is submitted
- 5) If a vehicle is equipped properly in the case when goods are transferred with customs seals and stamps (Article 84)
- 6) If the identification of goods is provided (Article 86)
- 7) If measures to ensure the compliance with customs legislation of the Republic of Tajikistan (Article 86) are taken

3. The permit for internal customs transit shall be issued upon the submission of goods to the customs body of departure immediately after the customs body verified the fulfilment of provisions established by paragraph 3 of this Article but not later than 24 hours from the date of acceptance of the transit declaration (Article 81). The transit declaration shall be accepted by a customs body within 30 minutes, if it meets all established requirements.

When issuing a permit for internal customs transit the customs body of departure shall establish a time limit for internal customs transit (Article 82) and determine the place of delivery of goods (Article 85).

4. The authorised body on customs affairs shall be entitled to adopt decisions on non-admission of a carrier and a freight forwarder to internal customs transit who repeatedly failed to fulfil obligations on conveyance of goods in accordance with internal customs transit that was established by effective resolutions on imposition of an administrative penalty on the matters of administrative violations in the area of customs affairs as if at least one of the said resolutions is not fulfilled or this carrier or freight forwarder has not fulfilled an obligation on payment of customs duties and taxes in accordance with Article 90 of this Code. The said decision shall be cancelled within five days after the payment of the administrative penalty and also the payment of customs duties and taxes in accordance with Article 90 of this Code about which the carrier or a freight forwarder with respect to which this decision is taken shall be notified in written form within the said time limit.

5. When conveying goods under the internal customs transit to the place of delivery (Article 85) not being a location of the customs body, a permit for internal customs transit shall be issued to the person who will provide the storage of goods or performing other operations with goods in accordance with this Code in the place of delivery. In this case the said person shall fulfil obligations and shall bear responsibility which are determined by this Chapter for a freight forwarder given the provisions of paragraph 5 of Article 92 of this Code.

6. If a permit for internal customs transit may not be issued as a result of non-fulfilment of provisions established by points 1-2 of paragraph 3 of this Article, the customs body shall have the right to allow the conveyance of goods to the temporary storage warehouse or other places which are not zones of customs control provided that the means of transport on which the goods are transported are escorted by customs.

Note:

1. For the purpose of application of this Chapter means of transport also include a vehicle on which goods are transported on the customs territory of the Republic of Tajikistan.

2. For the purposes of application of this Chapter a freight forwarder is a person acting on the basis of a contract of transport freight in accordance with civil legislation of the Republic of Tajikistan.

Transit declaration

1. The customs body of departure shall use as a transit declaration any commercial, transport (shipment) documents and (or) customs documents containing the information said in Paragraph 2 of this Article.

2. To obtain a permit for internal customs transit a carrier (freight forwarder) shall submit to the body of departure the following information:

1) name and location of a consignor (consignee) of goods in accordance with shipment documents

2) about the country of departure (country of destination) of goods

3) name and location of a carrier of goods or a freight forwarder if a freight forwarder obtains a permit for internal customs transit

4) on means of transport on which goods are conveyed on the customs territory of the Republic of Tajikistan and in case of transportation by motor vehicles - also the information on the driver

5) on types and names, quantity and value of goods in accordance with commercial, transport (shipment) documents, weight and volume, codes of goods under the Harmonized System of description and coding of goods and Commodity Nomenclature of Foreign Economic Activities on the level of first four digits

6) on the total number of quantity of shipment places

7) on the point of destination of goods

8) on a planned transshipment of goods and other shipment operations on the way

9) on the planned time limit of transformation of goods (Article 82)

10) on the route if the transportation of goods shall be carried out under definite routes (Paragraph 3 of Article 86)

3. The authorized body on customs affairs shall have the right to reduce the list of information shown in Paragraph 2 of this Article taking into account the categories of persons conveying goods and means of transport, types of goods and also based on the mode of means of transport.

4. If documents submitted in accordance with Paragraph 1 of this Article do not contain all information said in Paragraph 2 of this Article, these information shall be provided additionally by including missing information in written form into the transit declaration. The form of a transit declaration and the procedure for its drawing up shall be established by the authorized body on customs affairs.

5. The customs body shall have no right to demand from the carrier or a freight forwarder the submission of other information except for the information said in Paragraph 2 of this Article.

6. A customs official shall make a note of acceptance of the documents submitted in accordance with Paragraph 1 of this Article as a transit declaration on such documents in the form and in the procedure which shall be established by the authorized body on customs affairs.

7. A transit declaration may be submitted electronically. Procedure for submitting a transit declaration electronically and the procedure for using it during internal customs transit shall be established by the authorized body on customs affairs, in compliance with this Code.

8. In cases stipulated by international legal acts ratified by the Republic of Tajikistan, the documents specified by such acts shall be used as a transit declaration.

Article 82

Time Limit for Internal Customs Transit

1. The time limit for internal customs transit may not exceed the period of time calculated on the basis of the rate of 2000 kilometers per month in case of conveyance by motor and railway transport, and in case of conveyance by air transport this time limit may not exceed three days from the day of obtaining a permission for internal customs transit.
2. When getting permission for internal customs transit the time limit for internal customs transit shall be determined by the customs point of departure within the range of time period established by Paragraph 1 of this Article, based on the application of a carrier (freight-forwarder), the normal time period for transportation of goods, type of transport and the capacity of a vehicle, its itinerary and other transport conditions.
3. Upon a justified request of the person concerned the customs bodies shall extend the established time limit for internal customs transit within the period of time established by Paragraph 1 of this Article. In case a carrier when transporting goods under the internal customs transit procedure is unable to deliver goods within the initially established time limit as a result of an accident or force majeure, with permission from the customs bodies given in written form the time limit for internal customs transit may be extended for a period of time exceeding the maximum time limit established by Paragraph 1 of this Article.

Article 83

Ensuring Identification of Goods and Documents thereon

1. The customs body of departure shall identify goods conveyed under the internal customs transit procedure to ensure the possibility of detection by the customs point of destination (Paragraph 1 of Article 92) of traces of withdrawal of goods, adding goods into the vehicle or performing any other operations with goods, if the said operations may have been performed during transportation of these goods under the internal customs transit procedure.
2. The customs bodies shall be entitled to use the following means for the purpose of identification of goods:
 - 1) putting customs seals and stamps onto a vehicle, container or a detachable body
 - 2) digital, alphabetic or other marking, putting identification marks, putting seals and stamps on certain cargo items and packages
 - 3) affixing or punching stamps
 - 4) taking samples and specimens of goods
 - 5) description of goods and vehicles
 - 6) use of sketches, scale drawings, photographs, video recordings, illustrations
 - 7) use of sketches, scale drawings, photographs, video recordings, illustrations made by customs officials
 - 8) other means allowing to identify goods, including stamps of the sender of goods.
3. Goods shall be identified by way of putting customs seals and stamps on a vehicle, container or a detachable body, provided that the terms and conditions set forth by Article 84 of this Code are complied with.

In other cases goods shall be identified using other means specified in Paragraph 2 of this Article.

4. The customs bodies shall recognize customs seals, stamps or other means of identification used by customs bodies of foreign countries, except in the following cases when:
 - 1) customs seals, stamps or other means of identification are considered by the customs point of departure as insufficient or unreliable in compliance with the criteria determined by Paragraph 1 of Article 84 of this Code
 - 2) the customs body of departure performs the customs examination of goods.

If customs bodies recognize customs seals and stamps or other means of identification put by customs bodies of foreign countries, then the same prohibitions imposed in compliance with this

Code for changing, removal, destruction or damaging the customs seals, stamps and other means of identification put by the customs bodies of the Republic of Tajikistan shall also apply to them.

5. For customs purposes the customs bodies shall identify transportation (conveyance) documents as well as commercial documents for goods available with the carrier.

The customs bodies shall be entitled to use the following means for the purpose of identifying documents:

- 1) putting seals and stamps on the documents
- 2) sticking special stickers, special safety protection devices
- 3) placement of documents required for customs purposes to cargo compartments of vehicles, containers or detachable bodies, on which customs seals and stamps are then affixed
- 4) placement of documents required for customs purposes to safe packages.

Article 84

Equipping Means of Transport, Containers and Detachable Bodies when Conveying Goods under Customs Seals and Stamps

1. Vehicles, containers or detachable bodies may be allowed for transportation of goods under customs seals and stamps provided that the customs seals and stamps may be affixed directly onto the vehicles, containers or detachable bodies which are designed, constructed and equipped in such a way as to:

- 1) allow for the affixation of customs seals and stamps in an easy and reliable way
- 2) prevent the opportunity to take goods out of the sealed section of a cargo compartment of a vehicle or to add goods into it without leaving any visible traces of unsealing the cargo compartment of a vehicle or of breaking or damaging the customs seals and stamps
- 3) ensure the absence of hidden places to conceal goods in a vehicle and in its cargo compartments

4) provide for easy access to all places where goods may be located, for customs inspection.

2. A vehicle, container or a detachable body shall be considered as meeting the requirements set forth for them by Paragraph 1 of this Article, provided that the vehicle, container or a detachable body comply with the technical standards and requirements established by the authorized body on customs affairs.

3. When a vehicle, container or a detachable body were not approved for transportation of goods under customs seals and stamps in advance, the customs body of departure shall make a decision on approving the vehicle, container or the detachable body for transportation under customs seals and stamps.

The customs body of departure shall make this decision on the day of application for it by a the person concerned.

4. Compliance of a vehicle, container or a detachable body with the requirements specified in Paragraphs 1 and 2 of this Article may be confirmed in advance by way of obtaining a certificate of approval of the vehicle, container or the detachable body for transportation of goods under customs seals and stamps.

The certificate of approval of a vehicle, container or a detachable body for transportation of goods under customs seals and stamps may be issued:

- 1) based on an individual application
- 2) depending on the type of design and technical construction (series) of vehicles, containers or detachable bodies.

The certificate of approval of a vehicle, container or a detachable body for transportation of goods under customs seals and stamps shall be issued by customs bodies upon the request of the person concerned for it within a period of time not later than five days after the day of receipt of the application. The certificate shall be valid until any changes occur to the technical design and technical construction of a vehicle, container or a detachable body.

When the rights of ownership/property of a vehicle, container or a detachable body are

transferred to another person/entity, the certificate of approval of the vehicle, container or the detachable body for transportation of goods under customs seals and stamps shall retain its validity.

The format of the certificate of approval of a vehicle, container or a detachable body for transportation of goods under customs seals and stamps as well as the procedures for its issuance shall be established by the authorized body on customs affairs.

5. The customs bodies shall not require advance approval of a vehicle, container or a detachable body for transportation of goods under customs seals and stamps, except in cases when:

- 1) goods are transported by a customs carrier (Chapter 11)
- 2) advance approval is envisaged by international legal acts ratified by the Republic of Tajikistan.

Article 85

Point of Delivery of Goods Under the Internal Customs Transit Procedure

1. The point of delivery of goods under the internal customs transit shall be established by the customs point of departure based on information on the point of destination specified in transportation (conveyance) documents. The customs control zone located in the area of activities of the customs point of destination shall be the point of delivery of goods (Paragraph 1 of Article 92). Goods transported from the point of their delivery (Article 69) hereto shall be conveyed to the location of the customs bodies (Article 464).

2. In case of change of the point of destination in compliance with legislation of the Republic of Tajikistan in the sphere of transport under the domestic customs transit procedure the carrier shall be entitled to apply to the customs bodies with a request to change the point of delivery of goods. In this case the carrier shall submit an application regarding the change of the point of destination to any customs bodies located on the way of his/her/its itinerary, drawn up in an arbitrary form, together with documents confirming the change of the point of destination and documents stipulated by Paragraph 3 of Article 92 of this Code.

The customs bodies shall make a decision on changing the point of delivery of goods within a period of time not later than the day following the day of receipt of the relevant application and documents specified in the first paragraph of this Paragraph. This decision shall be made out by way of terminating the domestic customs transit procedure with regard to goods the point of delivery of which was changed, and by issuance of a new permit for domestic customs transit (Article 80). The new permit for domestic customs transit shall be issued on the day when the decision to change the point of delivery of goods was made.

Article 86

Measures for Ensuring Compliance with Customs Legislation of the Republic of Tajikistan Under the Internal Customs Transit Procedure

1. Transportation of goods and means of transport in compliance with the internal customs transit procedure shall be permitted provided that the following conditions are met:

- 1) if goods are not prohibited for importation into the customs territory of the Republic of Tajikistan or from exportation from the customs territory of the Republic of Tajikistan
- 2) if a transit declaration is made out in compliance with Article 81 of this Code
- 3) if one of the measures for ensuring delivery of goods and means of transport in compliance with Paragraph 2 of this Article is taken.

2. The following shall constitute measures for ensuring delivery of goods and means of transport under the internal customs transit procedure:

- 1) securing payment of customs levies and taxes by paying to the cash office of the customs authority
- 3) bank guarantee

- 4) conveyance of goods by a customs carrier
 - 5) customs escort of goods
 - 6) other measures stipulated by international legal acts ratified by the Republic of Tajikistan.
- A person conveying goods and means of transport shall be entitled to choose any of the above-mentioned measures.
3. When conveying goods under the internal customs transit procedure by railway transport, the provisions of Paragraph 2 of this Article shall not apply.
 4. Measures for ensuring delivery of goods and vehicles under the internal customs transit procedure shall not be applicable when conveying goods in compliance with international legal acts ratified by the Republic of Tajikistan, by air transport and customs carriers.
 5. The list of goods conveyed across the territory of the Republic of Tajikistan with mandatory security of payment of customs levies and taxes shall be made and approved by the Government of the Republic of Tajikistan.
 6. In cases envisaged by normative legal acts of the Republic of Tajikistan, the Government of the Republic of Tajikistan shall be entitled to establish routes for transportation of certain categories of goods under the internal customs transit procedure. In other cases routes shall be determined for transportation of certain categories of goods, with regard to which frequent cases of violation of the customs legislation of the Republic of Tajikistan during their conveyance across the customs border have been registered, or prohibitions and restrictions are imposed with regard to such goods in compliance with normative legal acts of the Republic of Tajikistan. The carrier shall declare the route hereto. The route declared by the carrier shall be mandatory for him/her for transportation of goods. Change of the route shall be allowed only with the written permission of the customs body.

Article 87

Customs Escort

1. 'Customs escort procedure' shall mean the escort of means of transport conveying goods under the internal customs transit procedure by customs officials exclusively for the purpose of ensuring compliance with the customs legislation of the Republic of Tajikistan during internal customs transit.
2. The customs bodies shall be entitled to make a decision to use customs escort in the following cases:
 - 1) when no security of payment of customs levies was provided in compliance with subparagraph 1 of paragraph 2 of Article 86 of this Code
 - 2) when conveying certain categories of goods defined based on the risk management and analysis system in compliance with this Code
 - 3) when the carrier at least once within a year since the day of application for permission for internal customs transit failed to deliver goods to the point of their delivery, which is confirmed by the resolution setting an administrative penalty for the case of administrative violation in the area of customs that has come into effect
 - 4) in case of re-exportation of goods which were delivered to the Republic of Tajikistan by mistake or goods prohibited for importation to the Republic of Tajikistan, provided that the point of the actual crossing of the customs border by these goods at their exportation does not coincide with the location of these goods
 - 5) in case of transportation of goods in compliance with Paragraphs 6 and 7 of Article 80 of this Code
 - 6) in case of transportation of goods with regard to which prohibitions and restrictions are imposed in compliance with normative legal acts of the Republic of Tajikistan.
5. Customs fees shall be charged for customs escort in the amount determined by government of the Republic of Tajikistan.

Article 88

Obligations of a Carrier Under the Internal Customs Transit

When conveying goods under the internal customs transit procedure, a carrier shall be obliged to do the following:

- 1) within the period of time established by the customs body of departure to deliver goods and documents for them to the point of delivery of goods, following certain routes if they are determined or declared
- 2) to ensure safety of goods, customs seals and stamps or other identification means, if used
- 3) prevent reloading, unloading, loading and other cargo operations with goods without permission of the customs bodies, except for transloading of goods to another vehicle in cases stipulated by Paragraph 1 of Article 89 of this Code.

Article 89

Transloading, Unloading, Loading and Other Cargo Operations with Goods

1. Transloading, unloading, loading and other cargo operations with goods conveyed under the domestic customs transit procedure shall be allowed with permission of the customs point of departure (Paragraph 1 of Article 80) or of the customs authority in whose activity area the cargo operation is performed accordingly. When goods may be transloaded from one vehicle onto another without damaging the affixed customs seals and stamps, such transshipment shall be permitted upon preliminary notification of the customs bodies.
2. The customs bodies may refuse to give permission for performing cargo operations with goods only in cases when these operations may result in the loss of goods or change of their properties

Article 90

Responsibilities of a Carrier and Freight-Forwarder Under the Internal Customs Transit Procedure

1. When a carrier, or a freight-forwarder, in case permission for internal customs transit was obtained by a freight-forwarder, fails to deliver foreign goods to the customs body of destination (Paragraph 1 of Article 92), the carrier or the freight-forwarder shall be obliged to pay customs duties and taxes for import of the goods in compliance with this Code.

If the carrier transfer goods to the consignee or to another person/entity without permission of the customs bodies, the person/entity who came to possession of the said goods shall bear the responsibility for payment of customs duties and taxes, provided that this person/entity knew or must have known about violations of the customs legislation of the Republic of Tajikistan when receiving such goods and that his/her knowledge or the obligation to have known is established.

2. A carrier and a freight-forwarder shall not bear responsibility for payment of customs duties and taxes in case goods are destroyed or lost irrevocably due to an accident, force majeure or due to natural deterioration or diminution under normal conditions of transportation (conveyance). Customs bodies shall not be entitled to demand from a carrier or a freight-forwarder payment of customs payments for goods based on the fact that the route of transportation of goods did not follow the established itinerary or that goods were not transported within the established period of time for internal customs transit, provided that all other terms and provisions set forth by this Chapter are complied with.

3. When goods are transloaded from one vehicle to another under the internal customs transit procedure, the carrier (freight-forwarder) who obtained permission for domestic customs transit shall be responsible for payment of customs duties and taxes.

4. When goods are conveyed under the internal customs transit procedure by railway transport, the railway administration which lost the goods or released them without permission of the customs bodies shall be responsible for payment of customs duties and taxes. The customs

bodies shall demand payment of customs levies from the administration of the railway station of destination. The provisions of this Paragraph shall not apply to the cases when permission for the internal customs transit is obtained by a freight-forwarder, as well as to the cases when goods are conveyed in the direct combined transportation, if a permission for internal customs transit is given to a carrier of another type of transport.

Article 91

Measures to be Taken in Case of Accident and (or) Force Majeure and Obstructing Conveyance of Goods and Means of Transport Under the Internal Customs Transit

In case of accident and (or) force majeure, a carrier shall be obliged to:

- 1) take all required measures to ensure safety of goods and means of transport
- 2) immediately inform the appropriate authorized state body about the event with the follow-up notification of the nearest customs authority thereupon. The customs body that has received the information shall immediately notify the customs body of departure and the customs body of destination thereof, and shall to make a decision on the possibility of further transporting goods under the internal customs transit procedure.

Customs authorities shall not reimburse expenses borne by the carrier as a result of the measures stipulated by this Article.

Article 92

Termination of the Internal Customs Transit Procedure

1. The customs body where the internal customs transit procedure is completed (the customs body of destination) shall register the completion of internal customs transit of goods as soon as possible, but no later than 24 hours after the moment the arrival of a vehicle is registered, provided that no violations of the customs legislation of the Republic of Tajikistan were discovered by this customs body during examination of documents and identification of goods, by way of issuing a certificate of termination of the internal customs transit procedure to the carrier in the format established by the authorized body on customs affairs.
2. The customs body of destination shall register the arrival of a vehicle to the point of delivery of goods within two hours from the moment of submission by the carrier of documents specified in Paragraph 3 of this Article to the customs body of destination and immediately after the registration shall issue a written statement to the carrier confirming arrival of vehicle using the format established by the authorized body on customs affairs.
3. In order for the internal customs transit procedure to be completed, the carrier shall be obliged to present goods and to submit the transit declaration (Article 81) as well as other documents relating to the goods to the customs body of destination within one hour from the moment of arrival of a vehicle to the point of delivery of goods, and in case of arrival outside of the officially established business hours of the customs body - within one hour from the moment this customs authority opens for work. When goods are conveyed by railway transport the time limit for submission of the mentioned documents may not exceed 12 hours.
4. Means of transport shall be placed in the customs control zone at the point of delivery of goods until the internal customs transit procedure is completed.
Placement of means of transport in the customs control zone shall be permitted 24 hours a day.
5. When conveying goods to the point of their delivery that is not the location of customs bodies (Paragraph 6 of Article 80), the internal customs transit procedure may be completed without presentation of goods to the customs point of destination.

The person who obtained permission for internal customs transit shall be obliged to accept goods for storage, to ensure that no operations are performed with goods that alter the state of goods, resulted in damage to their packaging, or involve any use and disposal of goods until the customs bodies certifies delivery of goods at a temporary storage warehouse, customs warehouse or at

another place assigned as the point of delivery of goods in compliance with the rules and regulations set forth by this Chapter. In this respect goods shall be placed in separate premises or in an enclosed area fenced in by perimeter, and provided with plates carrying information that allows to identify goods.

In order for the domestic customs transit procedure to be completed, within twenty-four hours from arrival of a vehicle to the point of delivery of goods, documents confirming acceptance of goods shall be submitted to the customs body of destination along with documents specified in Paragraph 3 of this Article. Within three days from the day of submission of these documents the customs bodies shall certify the delivery of goods using the format and the procedure established by the authorized body on customs affairs.

CHAPTER 11 THE CUSTOMS CARRIER

Article 93

The Customs Carrier

1. A domestic legal entity included in the Register of Customs Carriers may act as a customs carrier.
2. A customs carrier shall convey goods placed under the customs control in cases and on conditions established by this Code.
3. A customs carrier shall be entitled to limit the region of its activities to the activities area of one or several customs bodies.
4. Relations of customs carriers with consignors or with freight-forwarders shall be regulated on a contractual basis. Refusal of a customs carrier to make a contract shall not be permitted, provided that there are acceptable conditions for its signing.

Article 94

Terms for Inclusion in the Register of Customs Carriers

The following shall be the terms for inclusion in the Register of customs carriers:

- 1) carrying out activities on conveyance of goods within at least two years
- 2) security of payment of customs levies in accordance with Article 384 of this Code
- 3) availability of a license for conveying goods, provided that this type of activities is subject to licensing in compliance with legislation of the Republic of Tajikistan
- 2) possession (under the right of ownership, private economic property, operational management or under lease hold) of means of transport used for conveying goods, including means of transport suitable for conveying goods under customs seals and stamps (Article 84)
- 3) a liability insurance contract, as the liability may ensue from damage caused to goods entrusted to the carrier under a transportation agreement, or as a result of infringement of obligations that have arisen from the agreement. The insured amount may not be less than 6000 times of the statutory minimum monthly wage.

Note: For the purposes of this Article means of transport used for transportation of goods on the customs territory of the Republic of Tajikistan are also considered as means of transport.

Article 95

Application for Inclusion in the Register of Customs Carriers

1. A legal entity may be included in the Register of customs carriers based on its application, which meets the requirements established by Articles 93 and 94 of this Code.

2. An application for inclusion in the Register of customs carriers shall contain the following information:

- 1) a request for inclusion in the Register of customs carriers, addressed to the customs bodies
- 2) information about the name, the organizational and legal form, location, and open bank accounts of the applicant as well as on the amount of the charter (aggregate) capital that has been fully made up, charter fund, or share payments of an applicant
- 3) information of the time period during which the applicant has been conveying goods
- 4) information on the applicant's intent to limit the region of its activity to the activity area of one (several) customs bodies or not to limit the region of its activity
- 5) information on means of transport in possession (the total number, technical specifications) which the applicant intends to use for carrying out activities in the capacity of a customs carrier, including information on means of transport suitable for transportation of goods under customs seals and stamps (Article 84)
- 6) information about security for payment of customs levies in accordance with Article 384 of this Code
- 7) information about liability insurance contract(s) of the civil liability of an applicant

3. A license for transportation of goods, if such type of activity is subject to licensing in compliance with legislation of the Republic of Tajikistan, shall be attached to the application for inclusion in the Register of customs carriers, together with the following documents confirming the information provided in the application:

- 1) foundation documents and a document confirming the fact that a record about the legal entity was made in the Unified State Register of legal entities
- 2) a certificate of state registration of the legal entity
- 3) a certificate of the applicant's registration with tax authorities
- 4) documents confirming the right of ownership of means of transport that are intended for carrying out activities in the capacity of a customs carrier
- 5) certificates of admission of means of transport for transportation of goods under customs seals and stamps
- 6) documents confirming the amount of the charter (aggregate) capital that has been fully made up, the amount of the charter fund or share payments of an applicant
- 7) documents confirming security of payment of customs levies in accordance with Article 384 of this Code
- 7) documents from banks confirming that the relevant accounts were opened in these banks
- 8) an insurance policy.

Article 96

Certificate of Inclusion in the Register of Customs Carriers

1. A certificate of inclusion in the Register of customs carriers shall contain the following information:

- 1) the name of the customs carrier, indication of its organizational and legal form and its location
 - 2) information relating to the size and form of the security of customs levies payable in accordance with Article 384 of this Code
 - 2) indication of the region of activities of the customs carrier (in case the customs carrier limits the region of its activity to the activity area of one or several customs bodies).
2. A certificate of inclusion in the Register of customs carriers shall be valid for three years.

Article 97

Obligations of a Customs Carrier

The customs carrier shall be obliged:

- 1) to fulfill the terms and requirements stipulated by this Code with regard to transportation of

goods placed under the customs control

2) to keep records of goods being transported under the customs control and submit reports on transportation of such goods to customs bodies (Article 405)

3) to pay customs duties and taxes in the case specified by Paragraph 1 of Article 90 of this Code

4) to keep confidentiality of the information received from the consignor, consignee or a freight-forwarder.

Article 98

Withdrawal of a Certificate of Inclusion in the Register of Customs Carriers

The customs body may withdraw a certificate of inclusion in the Register of customs carriers in the following cases:

1) in case of non-compliance by the customs carrier with at least one of the terms for inclusion in the Register of customs carriers stipulated by Article 94 of this Code

2) in case of failure of the customs carrier to fulfill its obligations envisaged by sub-Paragraph 3 of Article 97 of this Code

3) in case of repeated bringing of the customs carrier to administrative responsibility for commitment of administrative violations in the area of customs, related to failure of the customs carrier to fulfill its obligations.

C H A P T E R 12 TEMPORARY STORAGE OF GOODS

Article 99

Temporary Storage of Goods

'Temporary storage' shall mean the customs procedure under which foreign goods are stored under the customs control without payment of customs duties and taxes and without application of restrictions established in compliance with normative legal acts of the Republic of Tajikistan, prior to their release in compliance with a certain customs regime, or placement under another customs procedure.

Article 100

Temporary Storage Warehouses

1. Temporary storage of goods shall be performed in temporary storage warehouses unless otherwise stipulated by this chapter.

Temporary storage warehouses shall be specially assigned and equipped premises or open grounds that meet the requirements set forth in Article 107 of this Code.

2. Temporary storage warehouses shall be recognized as the customs control zone.

3. Goods may be placed at any temporary storage warehouse given the restrictions stipulated by this Code.

Article 101

Placement of Goods into Temporary Storage Warehouses

1. Any foreign goods including those imported to the customs territory of the Republic of Tajikistan with the infringement of the established procedure in accordance with normative legal acts of the Republic of Tajikistan (paragraph 1, Article 12) shall be placed into the temporary storage warehouses.

2. Goods that can damage other goods or require special storage conditions shall be stored at the warehouses or separate premises of temporary storage warehouses that are equipped specially for the storage of such goods with fulfillment of the obligatory requirements established in compliance with normative legal acts of the Republic of Tajikistan.

3. Temporary storage warehouses may be also used for storage of goods in cases stipulated by Articles 418 and 435 of this Code.

Article 102

Documents Required for Placing Goods into a Temporary Storage Warehouse

1. When placing goods into a temporary storage warehouse a brief declaration shall be submitted by the carrier or by the person authorized with regard to goods to the customs body. A brief declaration shall be submitted no later than the following working day after the submission of goods and means of transport to the customs body. A brief declaration shall not be submitted if within this time period the goods are placed under a certain customs regime. The format of a brief declaration and the procedure for its completion shall be established by the authorized body on customs affairs.

Concurrently with a brief declaration the documents containing information on the name and location of consignor (consignee) of goods in compliance with transport (conveyance) documents, on the country of departure and country of destination of goods, names of goods, their quantity, number of cargo places, nature and types of packing and marking of goods, invoice price, gross weight of goods (in kilograms) or volume of goods (in cubic meters) as well as the data on classification codes of goods in compliance with the Harmonized Commodity Description and Coding System or the Commodity Nomenclature of the Foreign Economic Activities at the level of no less than first four marks.

The authorized body on customs affairs shall be entitled to shorten the list of the data specified in the second subparagraph of this paragraph given the type of transport, types of goods and categories of persons conveying goods and means of transport.

2. For placing goods into the temporary storage warehouse the following documents shall be used:

1) documents stipulated by Articles 73-76 of this Code - in case of placing goods into a temporary storage warehouse located in the place of arrival of goods

2) documents stipulated by Article 81 of this Code - in other cases of placing goods into a temporary storage warehouse.

If the submitted documents do not contain the information specified in subparagraph 2 of paragraph 1 of this Article the person placing goods into a temporary storage warehouse shall be obliged to provide the missing information by submission of other available documents or additional documents drawn up by him (or other person on his behalf) in a free form to the customs body.

3. When placing goods into a temporary storage warehouse the customs body shall not have the right to require the information not stated in subparagraph 2 of paragraph 1 of this Article.

Article 103

Time Limit for Temporary Storage

1. The time limit for temporary storage of goods shall be two months.

Upon a well-reasoned request of the person concerned the customs body shall extend the said time limit. The authorized body on customs affairs shall set the procedure for extension of the time limit.

The maximum time limit for temporary storage of goods shall be four months unless otherwise is stipulated by this Article.

2. Perishable goods shall be stored in a temporary storage warehouse within the time limits of their quality preservation that allow to use such goods for their own purposes but no later than the time limit stipulated in paragraph 1 of this Article.

3. In cases stipulated by paragraph 1 of Article 12 and paragraph 8 of Article 418 of this Code the temporary storage of goods shall be executed within the time limits stipulated in these

Articles. Extension of these time limits shall not be permitted.

4. Expiration of the time limit of temporary storage of goods shall be started from the day of their placing into a temporary storage warehouse or the day when they acquire the status of goods under the temporary storage in compliance with this Code. In case of application of the internal customs transit when conveying goods from the place of arrival to the customs territory of the Republic of Tajikistan up to the place of location of the customs body the expiration of the time limit of the temporary storage of these goods shall be started anew from the day of completion of the internal customs transit.

5. Upon expiration of the time limits stipulated by this Article goods shall be disposed of in compliance with Chapter 57 of this Code.

Article 104

Operations with Goods under the Temporary Storage

1. The persons authorized with respect to goods and their representatives shall be entitled to carry out normal operations with goods under the temporary storage required to ensure their preservation in an unaltered state (including inspection and measurement of goods, their displacement within the temporary storage warehouse) provided that these operations shall not entail change of the status of goods, damage of their packing or change of the imposed means of identification.

2. The operations not said in paragraph 1 of this Article (including taking samples and specimens of goods, reparation of damaged packing as well as the operations required for preparation of goods for removal from the temporary storage warehouse and their subsequent transportation) may be performed by the persons authorized with respect to goods and their representatives with the permission of the customs body.

The customs body shall be entitled to refuse to issue a permission for performing such operations only in case if their execution leads to the loss of goods or change of their status.

Article 105

Worn Out, Broken or Damaged Goods

Goods which are worn out, broken, or damaged as a result of an accident and (or) a force majeure during their temporary storage shall be subject to placement under a certain customs regime to be determined by the declarant, as if they were imported to the customs territory of the Republic of Tajikistan in a worn out, broken or damaged state.

Article 106

Types of Temporary Storage Warehouses

1. Temporary storage warehouses shall be of open or closed types.

2. Temporary storage warehouses shall be the warehouses of an open type if they are available for storage of any goods and use by any persons.

3. Temporary storage warehouses shall be of a closed type if they are assigned for the storage of goods of the owner of the warehouse (Article 108) or for the storage of certain goods including those limited in circulation and (or) requiring special storage conditions.

Article 107

Requirements to Construction, Equipping and Location of Temporary Storage Warehouses

1. Premises or open grounds assigned for the use as a temporary storage warehouse shall be constructed and equipped in the way to ensure the preservation of goods, preclude the possibility

of access by unauthorized persons (those which are not the warehouse staff, unauthorized with respect to goods or not representatives of the persons having such authorization) to the stored goods and to ensure performance of the customs control.

2. The secured territory equipped for parking of means of transport conveying the goods for the time period required for completion of the internal customs transit shall be adjacent to the premises and open grounds assigned for the use as the temporary storage warehouses. This territory shall be a customs control zone. The means of transport conveying the goods that are under the customs control may enter this territory during 24 hours day.

3. In compliance with paragraphs 1 and 2 of this Article the authorized body on customs affairs shall establish obligatory requirements to construction, equipping and location of temporary storage warehouses to ensure execution of the customs control.

4. Upon the decision of the customs body certain requirements stipulated in this Article with regard to the construction and equipping of warehouses of a closed type located on the territory of the enterprises and whose owners are the persons executing the production activities may not be applied if the criteria set forth in paragraph 1 of this Article are met.

Note.

For the purposes of application of this Chapter "means of transport" shall mean the vehicle conveying goods through the customs territory of the Republic of Tajikistan.

Article 108

Owners of Temporary Storage Warehouses

1. The owner of a temporary storage warehouse may be a domestic legal person included in the Register of owners of temporary storage warehouses.

2. The owner of a temporary storage warehouse shall store goods placed under the customs control in cases and on the terms stipulated by this Code.

3. The relations of the owner of a temporary storage warehouse with the persons placing goods for storage shall be on a contractual basis. The refusal of the owner of temporary storage warehouse (except for the warehouse of a closed type used for the storage of goods of the owner of the warehouse) to sign a contract if there are applicable conditions for signing thereof shall not be permitted.

4. Customs authorities without their inclusion in the Register of owners of temporary storage warehouses (Article 115) may be the owners of the temporary storage warehouse. The authorized body on customs affairs shall be obliged to ensure regular (at least once in six months) publication of the list of temporary storage warehouses owned by customs authorities and changes made in this list in their official editions.

Article 109

Conditions for Inclusion in the Register of Owners of Temporary Storage Warehouses

1. Conditions for inclusion in the Register of owners of temporary storage warehouses shall be:

1) Ownership (being a property or operated or leased) of premises and (or) open grounds assigned for use as a temporary storage warehouse and meeting the stipulated requirements (Article 107)

2) Ensuring payment of customs levies in accordance with Article 384 of this Code

3) Availability of the insurance contract of civil liability that may be accounted as a result of damage of the stored goods of other persons or breach of other provisions of the contract of storage with other persons. The insurance amount within which the insurer is obliged to reimburse the damage in each insured accident to the persons whose property was damaged shall be calculated based on the usable area of usable volume and determined on the basis of fivefold amount of the statutory minimum monthly wage per square meter of the usable area if an open ground is used as a customs warehouse and on the basis of double statutory minimum monthly

wage per one cubic meter of usable volume if premises are used as a customs warehouse but not less than 8000-fold statutory amount of the minimum monthly wage.

2. If the ownership of premises and open grounds is based on a lease contract, such contract shall be made for the period not less than one year on the date of submission of the application for inclusion in the Register of owners of temporary storage warehouses.

Article 110

Application on Inclusion in the Register of Owners of Temporary Storage Warehouses

1. Inclusion in the Register of owners of temporary storage warehouses shall be performed based on the application of the person meeting requirements set forth in Articles 108 and 109 of this Code.

2. Application for inclusion in the Register of owners of temporary storage warehouses shall contain:

1) Application to the customs body with the request for inclusion in Register of owners of temporary storage warehouses

2) Information on the name, organizational and legal structure, location, open bank accounts, as well as on the size of completely formed charter (aggregate) capital, charter fund or shares of an applicant

3) Information on the type of a temporary storage warehouse (for the storage of a closed type it shall be necessary to justify the necessity and expediency of the choice of such a type of the warehouse)

4) Information on premises and (or) open grounds owned by the applicant and assigned for the use as a temporary storage warehouse, their location, construction, equipping, and logistics

5) Information on security of payment of customs levies in accordance with Article 384 of this Code

6) Information on the insurance contract (or contracts) of civil liability risk of the applicant.

3. The application for inclusion in the Register of owners of temporary storage warehouses shall be accompanied with the following documents confirming the declared information:

1) Foundation documents or a document confirming the fact of registration of the legal entity in the Unified State Register of Legal Persons

2) State registration certificate of a legal entity

3) Certificate on registration of the applicant by the tax body

4) Documents confirming the right of ownership of the premises and (or) open grounds assigned for the use as a temporary storage warehouse

5) plans and drawings of the premises and open grounds assigned for the use as a temporary storage warehouse

6) documents confirming the size of the fully established charter (aggregate) capital, charter fund or shares of the applicant

7) documents confirming the security of customs levies in accordance with Article 384 of this Code

8) Confirmation of the bank on accounts opened therein

9) Insurance policy.

4. A separate application shall be submitted for each territorially separate premise and (or) an open ground assigned for the use as a temporary storage warehouse.

Article 111

Certificate on Inclusion in the Register of Owners of Temporary Storage Warehouses

1. Inclusion of the owner of temporary storage warehouse in the Register of owners of temporary storage warehouses shall be made for each territorially separate premise and (or) an open ground that are used as a temporary storage warehouse. A separate certificate on inclusion in the

Register of owners of temporary storage warehouses shall be issued for each territorially separate premise and (or) an open ground.

2. Certificate on inclusion in the Register of owners of temporary storage warehouses shall contain:

- 1) Name of the owner of a temporary storage warehouse, its organizational and legal structure and location
- 2) Information on the right of ownership of the premise and (or) an open ground used as a temporary storage warehouse
- 3) Information on the size and form of security of customs levies in accordance with Article 384 of this Code
- 4) Indication of the type of a temporary storage warehouse
- 5) Indication of the location of a temporary storage warehouse.

3. Certificate on inclusion in the Register of owners of temporary storage warehouses shall be valid for three years.

Article 112

Obligations of an Owner of a Temporary Storage Warehouse

1. The owner of a temporary storage warehouse shall be obliged to:

- 1) fulfill the provisions and requirements set forth by this Code with respect to the storage of goods under the customs control
- 2) Maintain records on the stored goods under the customs control and submit a report on the storage of such goods to customs authorities (Article 405)
- 3) Ensure safety of goods stored at the temporary storage warehouse and means of transport located on the adjacent territory being the customs control zone
- 4) Provide the possibility of twenty-four-hour placement of goods and means of transport in a temporary storage warehouse or on the adjacent territory being the customs control zone
- 5) Preclude the possibility of access of unauthorized persons to goods and means of transport located in the stated temporary storage warehouse or on the adjacent territory being the customs control zone without the permission of the customs body
- 6) Pay customs duties, taxes in case stipulated in paragraph 2 of this Article and in case stipulated in paragraph 1 of Article 90 of this Code if the owner of the temporary storage warehouse obtains the permission for internal customs transit.

2. The owner of a temporary storage warehouse shall bear responsibility for payment of customs duties, taxes with regard to the goods stored at the temporary storage warehouse in case of their loss or release without the permission of the customs body. The owner of a temporary storage warehouse shall not bear responsibility for payment of customs duties, taxes with regard to the goods stored in the temporary storage warehouse only in case if the goods are irrevocably lost due to the accident, force majeure or a natural loss under the normal conditions of storage.

Article 113

Withdrawal of the Certificate on Inclusion in the Register of Owners of Temporary Storage Warehouses

The certificate on inclusion in the Register of owners of temporary storage warehouses shall be withdrawn in case of:

- 1) non-observance of at least one of the provisions of the inclusion in the Register of owners of temporary storage warehouses set forth by Article 109 of this Code
- 2) non-observance of liabilities stipulated in subparagraph 6 of paragraph 1 of Article 112 of this Code by the owner of a temporary storage warehouse
- 3) repeated bringing of the owner of a temporary storage warehouse to the administrative

responsibility for administrative violations in the area of customs.

Article 114

Operations with Goods in Case of Exclusion of the Owner of the Temporary Storage Warehouse from the Register of Owners of Temporary Storage Warehouses

In case of withdrawal of the certificate on inclusion in the Register of owners of temporary storage warehouses or exclusion of the owner of a temporary storage warehouse from the Register of owners of temporary storage warehouses under other reasons, the goods stored at a temporary storage warehouse shall be subject to placement to another temporary storage warehouse at his own expense within two months starting from the date following the date of exclusion. Starting from the date following the date of exclusion of the owner of a temporary storage warehouse from the Register of owners of temporary storage warehouses, placement of goods at the temporary storage warehouse shall not be permitted.

Article 115

Storage of Goods in Temporary Storage Warehouses of Customs Authorities

1. The temporary storage warehouses of customs authorities shall be warehouses of an open type and shall meet the requirements set forth by Article 107 of this Code.
2. When storing goods at temporary storage warehouses of customs authorities the relations of customs authorities with the person placing goods at these warehouses shall be performed in compliance with this Code and Civil Code of the Republic of Tajikistan. The contract signed between the customs authority and the person placing the goods at the temporary storage warehouse shall meet the requirements of Civil Code of the Republic of Tajikistan established for the public contract. The refusal of the customs authority to sign the contract if there are applicable conditions to sign the said contract, shall not be permitted. Acceptance of goods for storage by the customs authority shall be certified with giving to the person placing goods at the temporary storage warehouse the receipt in the form determined by the authorized body on customs affairs.
3. Rights, obligations and responsibility of customs authorities in respect to the storage of goods performed by these authorities shall be based on the essence of obligations in compliance with the general regulations on the storage, stipulated by the Civil Legislation of the Republic of Tajikistan taking into account the provisions stipulated by this Code. The customs body shall bear responsibility for payment of customs duties, taxes with regard to the goods stored in a temporary storage warehouse only in case if the goods are disrupted, irrevocably lost as a result of an accident, force majeure or a natural loss under the normal conditions of storage.
6. The payment for storage of goods at a temporary storage warehouse of the customs authority shall be collected in compliance with the contract. The payment for the storage of goods in a temporary storage warehouse of the customs authority shall be established in accordance with normative legal acts of the Republic of Tajikistan.

Article 116

Details of Temporary Storage of Goods Transported by Railway

1. Upon the request of the railway the temporary storage of goods transported by railway until their unloading directly to the means of transport located on the tracks of this railway in the places that are not temporary storage warehouses and which location is agreed with the customs authorities shall be permitted.

The said places shall be considered as the customs control zone. The railway shall be obliged to ensure the safety of goods and exclude the access of the unauthorized persons to them.

2. The goods stored in the means of transport in the customs control zone in compliance with this Article shall be considered as temporarily stored for customs purposes. Unloading of goods and their transfer to any other place shall be made with the permission of the customs authority.
3. In case of loss of goods stored in means of transport in the customs control zone or their release without permission of customs authorities the railway shall bear responsibility for payment of customs duties and taxes.

Article 117

Temporary Storage in the Warehouse of a Consignee

1. The customs body may permit the temporary storage of goods in the warehouse of the consignee of goods in case of:
application of special simplified procedures for certain persons (Article 68)
the temporary storage of goods requiring special storage conditions is required if there are no any temporary storage warehouses equipped for storage of such goods in the reasonable proximity from the place of receiving goods
2. When issuing a permission for the temporary storage at the warehouse of the consignee of goods the customs authority shall be entitled to require security of payment of customs levies.
3. The consignee of goods shall be obliged to meet all other requirements of this Article in case of storage of goods at his warehouse. The storage of foreign goods owned by the third persons at the warehouse of a consignee of goods shall not be permitted.

Article 118

Placement of Goods in Temporary Storage Warehouse by Customs Authorities

1. The goods may be placed into the temporary storage warehouse of the customs authority in cases stipulated by paragraph 1 of Article 12, Articles 418 and 435 of this Code.
Remuneration for storage and reimbursement of losses to the owner of a temporary storage warehouse in the said cases shall be made at the expense of the persons determined by these articles.
2. In case if expenses for storage are made at the expense of the state budget they shall be compensated to the owner of the temporary storage warehouse by the customs authorities within necessary and officially confirmed expenses made by the owner of the temporary storage warehouse during the storage of goods.

C H A P T E R 13 EXPORTATION OF GOODS AND MEANS OF TRANSPORT FROM THE CUSTOMS TERRITORY OF THE REPUBLIC OF TAJIKISTAN

Article 119

Place and Time of Departure of Goods and Means of Transport from the Customs Territory of the Republic of Tajikistan

1. Departure of goods and means of transport from the customs territory of the Republic of Tajikistan (hereinafter referred to as departure of goods and means of transport) shall be allowed at the checkpoints located at the state border of the Republic of Tajikistan established in compliance with normative legal acts of the Republic of Tajikistan during business hours of customs authorities (Article 466).
2. Provisions of this Article shall not apply to goods transported by marine vessels and aircrafts crossing the customs territory of the Republic of Tajikistan without making a stop at the port or airport located on the customs territory of the Republic of Tajikistan.

Article 120

Submission of Documents and Data

1. Departure of goods and means of transport shall be performed only with the permission of the customs body.

2. The customs documents confirming the placement of goods under the customs regime provided for exportation of goods from the customs territory of the Republic of Tajikistan shall be submitted to the customs authority to obtain a permission of the customs authority for exportation of goods and means of transport.

3. Prior to departure of goods and means of transport the carrier shall be obliged to submit to the customs authority the documents and data set forth in Articles 73-76 of this Code depending on the mode of transport performing international transportation of goods.

If the submitted documents do not contain information set forth in Articles 73-76 of this Code the carrier shall be obliged to inform the customs authority of the required information by submitting other documents available or additional documents drawn up by the carrier in an arbitrary form.

The customs authority shall not be entitled to require from the carrier the submission of the documents not stipulated in Articles 73-76 of this Code.

These documents and information may be submitted by any other person acting on behalf of the carrier.

Article 121

Loading of Goods on the vehicle Departing the Customs Territory of the Republic of Tajikistan

1. Loading of goods on the vehicle departing the customs territory of the Republic of Tajikistan shall be allowed after the acceptance of the customs declaration by the customs authority and putting the stamp "The loading is permitted" on the consignment note by the customs authority except for the cases when during the customs clearance of the goods the customs authority does not require the presentation of goods for their checking and transportation of goods in compliance with the customs regime of the international customs transit.

2. With the aim of examination of the goods the customs officials shall be entitled to be present during the loading of goods on the vehicle departing the customs territory of the Republic of Tajikistan. In this case the loading of goods shall be performed in the places which location is agreed with the customs authorities and during the business hours of customs authorities.

Upon the request of the person concerned the customs authority shall be entitled to permit the loading beyond the established business hours of this authority in compliance with Article 466 of this Code.

Article 122

Requirements to Goods During Their Departure from the Customs Territory of the Republic of Tajikistan

1. Goods shall be actually exported from the customs territory of the Republic of Tajikistan in the same quantity and state as they were at the moment of their placement under the specific customs regime, except for the quantitative and qualitative changes caused by natural wear or loss, or natural change in their properties under normal conditions of conveyance, transportation and storage, and also change in the quantity of goods as a result of non-drainable residues in the means of transport.

2. Persons shall not bear a responsibility for non-observance of provisions of this Article in case if the loss or change of the state of goods happened as a result of an accident or force major and in cases provided for technical regulations and standards effective in the Republic of Tajikistan - in alteration of the information relating to the quantity of goods caused by the inaccuracy of

measurement methods.

3. Upon the request of the declarant the customs authority shall confirm the quantity of the goods actually exported when submitting goods to the customs authority in the place of their departure.

CHAPTER 14 DECLARATION OF GOODS

Article 123

Goods Subject to Declaration

Goods shall be declared to the customs authorities when conveying across the customs border or changing a customs regime and in other cases set forth by Articles 183, 184, 247 and 435 of this Code.

Article 124

Declaration of Goods

1. Declaration shall be made by submitting the reliable information on goods, their customs regime and other information required for customs purposes to the customs authority in an established form (written, oral, concludere, electronic).
Declaration of goods shall be made by the declarant or the customs broker (representative) at declarant's option.
2. In cases, which are not regulated by this Code, the form and the procedure for the declaration of goods shall be determined by the authorized body on customs affairs.
3. The list of the information to be stated in the customs declaration shall be limited only to the information that is required for calculation and collection of customs duties and taxes, formation of the customs statistics and application of the customs legislation of the Republic of Tajikistan.
4. In case of the use of the customs declaration as the reporting document for the purpose of the currency control executed by customs authorities the information required for these purposes shall be indicated in the customs declaration in compliance with the legislation on currency regulation and currency control of the Republic of Tajikistan.
5. The customs declaration shall be certified by the person who drawn it up and shall be signed by the employee of this person. The certification of the declaration shall be made by putting the stamp if the person who drawn up the declaration is obliged to have a stamp in compliance with the legislation of the Republic of Tajikistan.
6. The list of the information to be stated in the customs declaration and forms of its submission shall be subject to official publication. Normative legal acts of the authorized body on customs affairs establishing the list of the information to be stated in the customs declaration shall enter into effect in accordance with Article 4 of this Code.

Article 125

Place of Declaration of Goods

1. The customs declaration shall be submitted to any customs authority authorized to accept customs declarations.
2. In order to ensure the effectiveness of control over the observance of the customs legislation of the Republic of Tajikistan the authorized body on customs affairs shall be entitled to establish certain customs bodies for declaration of certain types of goods only:
 - 1) in case of the need to use specialized equipment and (or) special knowledge for customs clearance of such goods as the cultural values, arms, military facilities and ammunition, radioactive and fissionable materials

- 2) depending on the mode of transport used for international transportation of goods (motor, river, air, railway transport, pipelines and power transmission lines)
 - 3) when transporting certain types of goods across the customs border with respect to which frequent cases of violation of the customs legislation of the Republic of Tajikistan were fixed or prohibitions and restrictions were established in compliance with normative legal acts of the Republic of Tajikistan
 - 4) in case of the need to carry out the special control over certain goods containing the intellectual property items by the list established by the Government of the Republic of Tajikistan.
3. In case of submission of the customs declaration to the customs authority other than established in compliance with the paragraph 2 of this Article, the customs declaration shall be forwarded by the customs authority where the customs declaration was submitted to the appropriate customs authority.
- In this case the time of acceptance of the customs declaration (Article 132) shall be extended by the time required for its sending but for not more than two working days.
7. Normative legal acts of the authorized body on customs affairs establishing the places of declaration of certain types of goods shall become effective in accordance with Article 4 of this Code.

Article 126

Declarant

1. The persons stated in Article 15 of this Code and any other persons authorized to dispose the goods on the customs territory of the Republic of Tajikistan in compliance with the civil legislation of the Republic of Tajikistan with fulfillment of the provision set forth in paragraph 2 of this Article shall be entitled to act as a declarant.
2. Only a domestic person may be a declarant except for the cases of conveyance of goods across the customs border by:
 - 1) natural persons for personal, family, household and other needs not connected with their entrepreneurial activities
 - 2) foreign persons who enjoy customs preferences in compliance with Chapter 39 of this Code
 - 3) foreign companies having representative offices registered (accredited) on the territory of the Republic of Tajikistan in the established procedure when declaring customs regimes of temporary importation, re-export, transit and the customs regime of the release for free circulation of goods imported for own needs of such representative offices
 - 4) foreign carriers when declaring the customs regime of the transit
 - 5) in other cases when a foreign person is entitled to dispose goods on the customs territory of the Republic of Tajikistan not in the context of the foreign economic transaction in which one party is the domestic person.

Article 127

Rights and Obligations of Declarant

1. When declaring goods and performing other customs operations required for the release of goods, the declarant shall be entitled:
 - 1) to examine and measure the goods subject to declaration including prior to submission of the customs declaration
 - 2) to take samples and specimen of the goods that are imported to the customs territory of the Republic of Tajikistan and are subject to declaration by him with the permission of the customs authority. No separate customs declaration for samples and specimen shall be submitted provided that such samples and specimen are stated in the customs declaration for the goods
 - 3) to be present in the process of the customs inspection and examination of the goods being

declared (Articles 412 and 413) and when customs officials take samples and specimen of the goods (Article 424)

4) to be familiarized with the results of the tests of samples and specimen of the goods being declared by him available from the customs authorities

5) to submit the documents and information required for declaration of goods in the electronic form in compliance with this Code

6) to use other authorities and rights set forth by this Code.

2. When declaring goods and performing other customs operations, the declarant shall be obliged:

1) to submit the customs declaration and required documents and information to the customs authority (Article 131)

2) to present the goods being declared at the request of the customs authority

3) to pay the customs levies and to secure their payment in compliance with the Section III of this Code.

Article 128

Details of Declaration of Goods of Different Names Contained in One Consignment

1. Upon request of a declarant the goods of different names contained in one consignment may be declared with indication of one classification code of the Commodity Nomenclature of the Foreign Economic Activities provided that the following items conform to this classification code:

1) customs duty rate of the highest level

2) excise rate of the highest level exempted by the customs authorities

3) value added tax rate of the highest level

4) the codes of these goods coincide at the level of first four marks.

2. Information on the name and quantity of all goods contained in one consignment shall be declared by the declarant by submitting the list of the goods. Shipping specifications, packing lists, inventory and other similar documents may be used as such a list. The list of goods shall be considered for customs purposes as the integral part of the customs declaration.

3. If restrictions established in compliance with normative legal acts of the Republic of Tajikistan apply to the certain goods contained in one consignment, the declaration of such goods with indication of one classification code of the Commodity Nomenclature of the Foreign Economic Activities shall not release the declarant from fulfillment of the said restrictions.

4. In order to verify the fulfillment of provisions of paragraph 3 of this Article the customs authority shall be entitled to require from the declarant to submit more precise with regard to certain goods being declared.

Article 129

Time Limit for Submission of Customs Declaration

1. A customs declaration for goods imported to the customs territory of the Republic of Tajikistan shall be submitted no later than 15 days from the date of submission of the goods to the customs authorities in the place of their arrival into the territory of the Republic of Tajikistan or from the date of completion of the internal customs transit if the declaration of goods is performed not in the place of their arrival except for the cases set forth in Articles 150, 309 and 316 of this Code.

2. If the time limit stated in paragraph 1 of this Article is insufficient for the declarant to collect the required documents and information, upon a well-reasoned appeal of the declarant in written form the customs authority shall extend the time limit for submission of the customs declaration. The extension of the time limit for submission of the customs declaration shall not result in a violation of the time limit for temporary storage of goods.

3. When the time limit for submission of the customs declaration expires on a non-working day of the customs authority the expiration day shall be the following working day of the customs authority.
4. The customs declaration of the goods exported outside the customs territory of the Republic of Tajikistan shall be submitted prior to the exportation from the customs territory of the Republic of Tajikistan except for the cases set forth in Article 336 of this Code.

Article 130

Preliminary Declaration of Goods

1. The customs declaration for foreign goods may be submitted prior to their arrival onto the customs territory of the Republic of Tajikistan or prior to completion of the internal customs transit.
2. If the transport (conveyance) or commercial documents accompanying the goods shall be used for customs purposes, the customs authority shall accept copies of these documents certified by the declarant during the preliminary declaration of goods and if necessary, compare the data contained in the said copies with the data in the original documents upon their arrival onto the customs territory of the Republic of Tajikistan.
3. After completion of the review of the customs declaration and the payment of the customs duties and taxes payable prior to arrival into the customs territory of the Republic of Tajikistan, this customs declaration may be used as a single document necessary for the application of customs procedures with respect to goods.
4. If goods are not submitted to the customs authority accepted the customs declaration in compliance with paragraph 1 of this Article within 15 days from date of its submission, the customs declaration shall be considered as not submitted.

Article 131

Submission of Documents when Declaring Goods

1. Submission of the customs cargo declaration shall be accompanied by submission to the customs authority of an electronic copy thereof and of documents required for customs purposes stipulated by this Article.

The structure of an electronic copy of the customs cargo declaration shall be established by the authorized body on customs affairs.

2. The declarant may submit copies of documents confirming the declared data, along with the presentation of an obligation to submit the original of the appropriate document within the time limit required to review the customs declaration, if the original of the document is mandatory for adopting a decision on the release of goods.

When the originals of some documents can not be submitted within the stated time limit, upon a well reasoned application by the declarant, the customs authorities shall permit to submit their copies with subsequent submission of the originals of the documents within the period of time necessary for their receipt, but not later than thirty calendar days after the registration of the customs declaration. The declarant shall be responsible for non-submission of the original documents within the established time limit, or for incorrect declaration of the data stated in the copies of documents previously submitted.

When original documents were previously presented to the customs authority, based upon which customs clearance of further lots of goods is conducted, then it shall be sufficient to provide copies of those documents only.

3. When the original documents, mandatory for making a decision on the release of goods, are kept in the files of the customs authority, then the customs authority shall make a note thereof for the declarant on copies of those documents, and shall state the name of the customs authority keeping the originals. This note shall be certified with the personal numbered stamp of the

customs official.

4. The contracts, invoices, transport documents, documents confirming payment of customs duties and taxes shall be returned to the declarant after release of goods, and shall be kept for a period of three years from the date of registration of the customs cargo declaration.

5. Submission of the customs cargo declaration shall be accompanied by submission of the required documents to the customs authority, based on which the customs declaration is completed and which confirm the following:

1) the authorities of the declarant to submit the customs cargo declaration in his/her own name - a power of attorney for a natural person who is a staff member of the declarant or a contract for providing brokerage services and the qualification certificate of a customs clearance specialist

2) the right of ownership, disposal or use of goods subject to customs clearance - a foreign economic trade contract (agreement) for purchase and sale or barter, an agreement or other document on the right to dispose of or use goods subject to customs clearance

3) the conveyance of goods across the customs border of the Republic of Tajikistan - transport documents

4) the customs value of goods - an invoice, pro forma invoice, specification, and other documents specified for the declaration and determination of the customs value of goods, in compliance with this Code

5) the origin of goods - a declaration of origin of goods or a certificate of origin of goods, in compliance with this Code

6) the payment or security of payment of customs duties and taxes, depending on the terms of the customs regime and the existence of preferences relating to payment of customs duties and taxes:
- a payment order with a notation of the bank regarding cash payment, or a cash receipt for a customs authority and the bank voucher in case of cash payment
- documents proving security of payment of customs duties and taxes in compliance with this Code

7) the delivery of goods to the destination point - the transit declaration stipulated by this Code, or other documents in compliance with international legal acts ratified by the Republic of Tajikistan

8) fulfillment of prohibitions and restrictions established by normative legal acts of the Republic of Tajikistan - documents confirming the fulfillment of prohibitions and restrictions established by normative legal acts of the republic of Tajikistan

9) fulfillment of mandatory standard requirements when importing goods, regardless of the customs regimes declared - certificates. These certificates shall be submitted only in cases defined by the normative legal acts of the Republic of Tajikistan for goods subject to mandatory certification

10) the registration certificate of the participant in tax authorities of the Republic of Tajikistan.

6. In compliance with the requirements of the selected customs regimes other documents necessary for the customs purposes shall be submitted in addition to the main documents stated in paragraph 5 of this Article in the procedure established by the authorized body on customs affairs.

7. If the declarant pretends to obtain the privileges for payment of the customs levies including when declaring the customs regime providing for the full or partial exemption from payment of customs duties, taxes, for non-application of prohibitions and restrictions established in compliance with normative legal acts of the Republic of Tajikistan with respect to goods or for the reduction of the tax base, the declarant shall be obliged to submit the documents confirming the appropriate declared conditions to the customs authority.

8. To confirm the declared customs value the declarant shall be obliged to submit the documents justifying the declared customs value and the method of determination of the customs value selected by him.

9. If certain documents can not be submitted at the same time with the customs declaration, upon a well-reasoned appeal of the declarant in written form, the customs authorities shall permit

submission of such documents by the time required for their obtaining but not later than 45 days after acceptance of the customs declaration unless other deadline for submission of certain documents and information is set forth in this Code. The declarant shall submit the written obligation on submission on of the documents by the fixed time .

10. In case of submission to the customs authority the documents that may be used during the customs clearance of other goods, upon the request of the declarant, the customs authority shall issue the written confirmation of the acceptance of such documents in a form established by the authorized authority on customs affairs. The confirmation shall be valid until making amendments in the submitted documents or prior to expiration of their validity time. The declarant may use the stated confirmation during the customs clearance of goods without additional submission of the accepted documents to the customs authority. The declarant shall be entitled to submit the said documents prior to lodging the customs declaration.

Article 132

Acceptance of Customs Declaration

1. The fact of submission of the customs declaration and necessary documents shall be fixed on the date of their receipt by the customs authorities. Upon the request of the person submitting the customs declaration, the customs authority shall immediately issue the confirmation (including an electronic copy) on receipt of the customs declaration and submission of the necessary documents.

2. The submitted customs declaration shall be accepted by the customs authority on a day of its receipt except for the cases when:

1) the customs declaration is submitted to the customs authority not authorized to accept such customs declarations

2) the customs declaration is submitted by unauthorized person

3) the customs declaration does not contain necessary information (Article 124)

4) the customs declaration is not signed or not certified properly or made up not in the established form

5) when lodging the customs declaration the documents necessary for customs clearance are not submitted with the exception of the documents that may be submitted after acceptance of such customs declaration in compliance with paragraph 9 of Article 131 of this Code

6) the actions that should be made prior to or at the same time with the submission of the customs declaration with regard to the declared goods in compliance with this Code were not performed.

3. From the moment of acceptance the customs declaration shall become the document certifying the legally significant facts.

4. If the customs declaration has not been accepted by the customs authority, such declaration shall be considered for customs purposes as not submitted.

5. The customs authority shall inform the person submitted the declaration about the reasons of rejection not later than the following day after submission of declaration. Upon the request of the person submitted the customs declaration such notification shall be in written form.

Article 133

Amendments and Additions to the Data Stated in the Customs Declaration

1. Based upon a well reasoned written appeal by the declarant, the data stated in a customs declaration may be amended or supplemented

2. Amendments and additions to the data stated in the customs declaration shall be allowed by the customs authority under the condition that:

1) by the moment of acceptance of the declarant's appeal, the customs authority has not found out invalidation of the data stated in the customs declaration except for the cases of identification

of inaccuracies not affecting adoption of the decision about release of goods

2) by the moment of declarant's appeal the customs authority has not started examination of goods

3) if the inserted amendments and additions do not effect a decision about release of goods and do not follow to the necessity to change the data effecting the determination of the amount of customs payments and application of the prohibitions and restrictions established in compliance with normative legal acts of the Republic of Tajikistan.

3. Customs officials shall not be entitled, on their own initiative, or upon the instruction or request of the persons concerned to fill out a customs declaration, amend or add the data declared in the customs declaration, except for adding data which are within the competence of customs authorities, and also amendments or additions of the encoded data used for machine processing if such data is available in a non-coded form in the customs declaration.

Article 134

Withdrawal of Customs Declaration

1. Upon the written request of the declarant the accepted customs declaration for foreign customs goods may be withdrawn by him prior to the release of such goods to declare another customs regime.

The withdrawal of the customs declaration shall be allowed with the written permission of the customs authority if prior to the receipt of declarant's request, the customs authority did not reveal the invalidation of the data stated in the customs declaration except for the cases of identification of inaccuracies which do not affect the decision on the release of goods.

When issuing the permission for the withdrawal of the customs declaration, the customs authority shall establish the time limit for submission of a new customs declaration that may not exceed 15 days from the date of issue of the permission for withdrawal. The withdrawal of the declaration shall not extend the time limit for payment of the customs duties and taxes.

2. Upon the written request of the declarant the accepted customs declaration for domestic goods exported from the customs territory of the Republic of Tajikistan may be withdrawn regardless of the reasons of such withdrawal prior to exportation of the goods from the customs territory of the Republic of Tajikistan including after the issue of the permission for placement of goods under the declared customs regime.

The withdrawal of the customs declaration shall be allowed by the customs authority in written form if prior to the receipt of declarant's request, the customs authority has not revealed invalidation of the data stated in the customs declaration except for the cases of identification of inaccuracies which do not affect the adoption of the decision on placement of goods under the declared customs regime.

The time limit for submission of a new customs declaration for these goods shall not be established.

Article 135

Incomplete Customs Declaration

1. If the declarant does not have all necessary information for filling in the customs declaration under the reasons beyond his control, the customs authority may allow to submit an incomplete customs declaration provided that the data necessary for release of goods, calculation and payment of customs levies which confirm the fulfillment of restrictions, established in compliance with normative legal acts of the Republic of Tajikistan and also allow to identify the goods based on the totality of their qualitative and quantitative characteristics are declared in it. When submitting an incomplete customs declaration, the declarant shall undertake an obligation in written form to submit missing data by the time limit established by the customs authority but not later than 45 days from the day of acceptance of the incomplete customs declaration by the

customs authority.

2. If the customs authority accepts an incomplete customs declaration, the same requirements and provisions of the customs legislation of the Republic of Tajikistan including the procedure for calculation and payment of the customs levies that apply in case when initially the full and properly completed customs declaration is submitted shall apply.

Article 136

Periodic Customs Declaration

1. When the same goods are conveyed across the customs border by the same person on a regular basis, the customs authority shall have the right to permit submission of a periodic customs declaration for all goods conveyed across the customs border of the Republic of Tajikistan within a certain period of time.

2. Goods shall be considered as being the same when they have the same classification code under the Commodity Nomenclature of the Foreign Economic Activities.

3. Goods shall be considered as being regularly conveyed across the customs border of the Republic of Tajikistan by the same person, when the same person delivers the same goods three or more times within thirty calendar days.

4. For customs purposes, the same goods conveyed across one and the same checkpoint and the customs clearance of which is made in one and the same customs authority within thirty calendar days under the same foreign trade agreement (contract), regardless of the quantities of the separate deliveries shall be deemed as a single shipment.

5. Customs payments and taxes shall be payable prior to or on the day of registration of a periodic customs declaration.

6. When clearing goods from customs using the procedure for periodic customs declaration, normative legal acts of the Republic of Tajikistan effective on the day of registration of a periodic customs declaration by customs authorities shall apply.

7. A periodic declaration of goods shall be performed by filing a periodic customs declaration prior to the delivery period (exportation or importation). In the process, a periodic customs declaration shall be filled out for a single consignment of goods.

8. The full customs cargo declaration that is filled out given the actual quantity of exported or imported goods, shall be submitted not later than ten calendar days after termination of the delivery period within which the goods were conveyed using the periodic declaration procedure.

9. When goods are imported in volumes different from those stated in the periodic customs declaration, a full customs cargo declaration shall be filled out given the actual quantity of the imported goods. In the process, a periodic customs declaration for the next delivery period shall be filled out taking such changes into account.

10. The procedure for customs clearance of goods using the periodic declaration shall be determined by the authorized body on customs affairs.

Article 137

Particular Features of Declaration of Domestic Goods when Exporting from the Customs Territory of the Republic of Tajikistan

1. When exporting domestic goods from the customs territory of the Republic of Tajikistan, upon the request of the declarant the simplified procedure for declaring shall be applied in compliance with Articles 135, 136 and 138 of this Code.

2. The simplified procedure for declaring of domestic goods shall be applied if this does not hamper the execution of the customs control and shall not exempt the declarant from fulfillment of requirements and conditions, established by this Code and other normative and legal acts of the Republic of Tajikistan in terms the completeness and timeliness of payment of the customs levies, fulfillment of prohibitions and restrictions established in compliance with normative legal

acts of the Republic of Tajikistan and also observance of customs regimes.

In case of refusal of the customs authority to apply the simplified procedure for declaring domestic goods, the customs authority shall notify the declarant in compliance with paragraph 5 of Article 132 of this Code indicating the conditions are to be followed for application of this procedure.

3. Goods conveying by pipelines or by electric power lines shall be declared in the procedure established by Chapter 40 of this Code.

Article 138

Periodic Temporary Declaration of Domestic Goods

1. When exporting from the customs border of the Republic of Tajikistan of domestic goods, with respect to which precise information required for customs clearance can not be submitted, in accordance with normal implementation of foreign trade the periodic temporary declaring shall be allowed by filing a temporary customs declaration.

2. After departure of domestic goods from the customs territory of the Republic of Tajikistan a declarant shall lodge a full and duly filled out customs declaration for all domestic goods exported within a definite time period. The submission of a full and duly filled out customs declaration shall be executed within the period established by customs body at the application of the declarant. When establishing such a time limit, the time limit that necessary for the declarant to obtain the data sufficient for filing a full and duly filled out declaration shall be taken into account. The maximum time limit for filing a full and duly filled out customs declaration shall constitute 90 days from the day following the day of expiry of the time period for exportation of the goods being declared.

3. A declarant shall determine the time period within which it is assumed to export domestic goods being declared under the temporary customs declaration .

With regard to domestic goods subject to export customs duties or application of prohibitions and restrictions established in accordance with normative legal acts of the Republic of Tajikistan, this period may not exceed one calendar month and a temporary customs declaration shall be accepted by a customs body not earlier than 15 days prior to the start of this period.

4. A temporary customs declaration may include the data compiled based on the intention to export an approximate number of domestic goods within a definite time period, with conditional customs value (valuation) defined according to the number of domestic goods planned to be conveyed across the customs territory and also based on the consumer properties of domestic goods provided for the terms of the foreign economic transaction and the procedure for determination of their value as of the day of filing the temporary customs declaration.

Departure of domestic goods from the customs territory of the Republic of Tajikistan in the quantity exceeding the one declared in the temporary customs declaration shall not be permitted except for the cases set forth in paragraphs 1 and 2 of Article 122 of this Code.

5. When using a temporary customs declaration economic prohibition and restrictions established in accordance with normative legal acts of the republic of Tajikistan shall be applied on the day of the acceptance the declaration in question by a customs authority. The rates of export customs duties shall be applied on the day of acceptance of a temporary customs declaration by a customs authority with the exception of cases stipulated by this Code.

6. Export customs duties shall be paid along with filing a temporary customs declaration to the customs authority. If the amount of export customs duties payable is increased as a result of clarification of the data indicated in paragraph 2 of this Article, extra payment of export customs duties shall be made along with submission of a full and duly filled out customs declaration. Fines in this case shall not be charged. Refund of the overpaid and overcharged amounts of export customs shall be made in accordance with Article 396 of this Code.

The specific procedure for payment of export customs duties when exporting goods by a pipeline or by electric transmission shall be determined by Articles 312 and 314 of this Code.

7. Upon expiration of four months from the day of acceptance of a temporary customs declaration domestic goods were not exported from the customs territory of the Republic of Tajikistan the customs declaration in which these goods were declared for exportation shall be deemed ad non-submitted.

Upon a well-reasoned request of the person concerned, the customs authority shall extend the specified time limit but not for more than another four months.

C H A P T E R 15 CUSTOMS BROKER (REPRESENTATIVE)

Article 139

Customs Broker (Representative)

1. The domestic legal entity included in the Register of the customs brokers (representatives may act as a customs broker (a representative) (Article 140). A state enterprise may not act a customs broker (a representative).
2. A customs broker (representative) shall perform customs operations in compliance with this Code on behalf of the declarant or any other persons concerned upon their instruction.
3. A customs broker (representative) shall be entitled to restrict the field of his activity in respect to the performance of customs operations with certain types of goods in compliance with the Commodity Nomenclature of Foreign Economic Activities or in respect to goods conveyed across the customs border by certain modes of transport and also by performance of certain customs operations or by the region of activity within the region of activities of one (several) customs authority (authorities).
4. The relations between customs broker (representative) and declarants and other persons concerned shall be on a contractual basis. The refusal of the customs broker (representative) to sign a contract provided that there are acceptable conditions for its signing shall not be permitted.

Article 140

Terms for Inclusion in the Register of the Customs Brokers (Representatives)

The terms for inclusion in the Register of the customs brokers (representatives) shall be as follows:

- 1) availability of at least two specialists on customs clearance with a qualification certificate (Article 146) in the applicant's staff
- 2) availability of completely formed initial charter (aggregate) capital, charter fund or shares of the applicant
- 3) security of customs and tax payments in accordance with Article 384 of this Code.
- 4) availability of the insurance contract of the civil liability that may occur as a result of damage caused on the property of the persons he/she represents or violation of the contract with these persons. The insurance amount may be not less than 6000-fold amount of the minimum statutory monthly wage.

Article 141

Application on Inclusion in the Register of the Customs Brokers (Representatives)

1. Inclusion in the Register of customs brokers (representatives) shall be made based on the application of the person who meets the requirements set forth in Articles 139 and 140 of this Code.
2. Application for inclusion in the Register of the customs brokers (representatives) shall contain:
 - 1) Application to the customs authority with the request for inclusion in Register of customs

brokers (representatives)

2) Information on the name, organizational and legal structure, location, open bank accounts, as well as the list and location of its separate structural subdivisions through which the applicant plans to perform activities as a customs broker (representative) on the date of submission of an application

3) Information on the amount of charter (aggregate) capital paid up, charter fund or shares of the applicant

4) Information on the intention to limit the field of activities with performance of customs operations with respect to certain types of goods in compliance with the Commodity Nomenclature of Foreign Economic Activities or goods conveyed across the customs border by certain modes of transport and also with performance of certain customs operations or with operating in the region of activities within the region of activities of one (several) customs authority (authorities) or to perform his activity without such restrictions

5) Information on availability of the specialists on customs clearance in the applicant's staff on the date of submission of the application

6) Information on security of payment of the customs levies in accordance with Article 384 of this Code

7) Information on a contract (contracts) concerning insurance of civil liability risk of the applicant.

3. The following documents confirming the declared data shall be attached to the application for inclusion in the Register of customs brokers (representatives):

1) foundation documents or a document confirming the fact of registration of the legal entity in the Unified State Register of Legal Entities

2) state registration certificate of a legal entity

3) certificate on registration of the applicant by the tax authority

4) qualification certificates of the specialists on customs clearance being the employees of the applicant

5) documents confirming the size of completely formed charter (aggregate) capital, charter fund or shares of applicant

6) documents confirming the security of payment of customs levies in accordance with Article 384 of this Code

7) confirmation from the bank about opening of accounts at these banks

8) insurance policy.

Article 142

Certificate on Inclusion in the Register of the Customs Brokers (Representatives)

1. Certificate on inclusion in the Register of customs brokers (representatives) shall contain:

1) name, organizational and legal structure, location of the customs broker (representative) and its separate structural subdivisions fulfilling functions of the customs broker (representative)

2) information on amount and form of security of payment of customs levies in accordance with Article 384 of this Code

3) information on restriction of the field of activity of the customs broker (representative) if they are established.

2. The certificate on inclusion in the Register of the customs brokers (representatives) shall be valid during five years.

Article 143

Rights of Customs Brokers (Representatives)

1. When performing customs operations a customs broker (representative) shall enjoy the same rights as the person who authorizes him/her to represent his/her interests in relations with

customs authorities.

2. The customs broker (representative) shall be entitled to act as the guarantor to customs authorities for fulfillment of obligations on payment of customs levies by the person he/she represents if the provision of security of payment is required in compliance with this Code.

3. The customs broker (representative) shall be entitled to require from the person he/she represents for documents and information necessary for customs clearance including those containing commercial, banking and other secret secured by law and other confidential information and to receive these documents and data by the deadline ensuring the fulfillment of requirements of this Code.

4. When signing a contract with the person he/she represents, the customs broker (representative) shall be entitled to:

1) allow discounts in respect to the price and provide other privileges for certain categories of the persons he/she represents

2) as a condition to signing an agreement with the person whom he/she represents, to specify requirements for ensuring the fulfillment of the obligations of this person, in compliance with the civil legislation of the Republic of Tajikistan.

Article 144

Obligations and Responsibility of a Customs Broker (Representative)

1. The obligations of a customs broker (representative) during customs clearance shall be based on the requirements and provisions established by this Code in respect to customs operations necessary for placement of goods under the customs regime or any other customs procedures. The fact of performing such operations shall not impose on the customs broker (representative) the obligation to perform operations related to the completion of the customs regime, as well as other obligations imposed only on the person stated in Article 15 of this Code, carrier or other person in compliance with this Code.

2. The customs broker (representative) shall pay customs duties and taxes if the content of the customs regime stated for declaration of goods provides for their payment. The customs broker (representative) shall bear the same responsibility as the declarant for payment for customs levies payable in accordance with this Code.

3. A customs broker (representative) and his/her employees shall not disclose or use for their own purposes or transfer to the other persons the information containing commercial, banking and other secret secured by law and other confidential information, except for the cases set forth by laws of the Republic of Tajikistan.

4. A customs broker (representative) shall be obliged to keep records on goods in respect to which the customs operations are performed and to submit the report on performed customs operations to the customs authorities (Article 405).

5. A customs broker (a representative) shall submit an electronic copy of the customs declaration upon the request if the customs body.

5. The liabilities and responsibility of a customs broker (representative) to customs authorities may be limited by the contract of the customs broker (representative) with the person he/she represents.

Article 145

Withdrawal of Certificate on Inclusion in the Register of the Customs Brokers (Representatives)

Certificate on inclusion in the Register of customs brokers (representatives) shall be withdrawn in case of:

1) non-observance of at least one of the provisions of inclusion in the Register of customs broker (representative) set forth by Article 140 of this Code by the customs broker (representative)

2) repeated bringing of the customs broker (representative) to the administrative responsibility relating to non-fulfillment of his(her) obligations for commitment of administrative violations in the area of customs affairs.

Article 146

Specialist on Customs Clearance

1. A customs clearance specialist is a physical person who meets the qualification requirements established by the authorized body on customs affairs and has a qualification certificate of the customs clearance specialist.
2. The customs clearance specialist shall perform his/her activity as the employee of the customs broker (representative).

Article 147

Certification for Compliance with Qualification Requirements

1. The certification in respect to compliance with qualification requirements (hereinafter referred to as certification) shall be the review of the qualification of physical persons who pretends for receiving a qualification certificate of the customs clearance specialist. Certification shall be performed in the form of a qualification examination. The persons who pass a qualification examination successfully shall obtain a qualification certificate of the customs clearance specialist. The validity of a qualification certificate of the customs clearance specialist shall not be limited.
2. The obligatory requirements to the candidates for obtaining a qualification certificate of the customs clearance specialist shall be:
 - 1) availability of the document of higher education obtained at the local state accredited institutions of a higher professional education or availability of a document of a higher education obtained at the educational institution of a foreign state and certificate on equivalence of this document to the local document in the state format on a higher education
 - 2) work experience at least two years.

The procedure for carrying out the certification, the list of the documents submitted with the statement on permission for certification, programs of the qualification exams and the exams procedure shall be determined by the authorized body on customs affairs. At that all persons meeting the requirements for candidates regardless of their special preparation to take an exam shall be permitted to take an exam. The customs authorities determined by the authorized body on customs affairs shall accept a qualification examination.

3. Each specialist on customs clearance shall be obliged to have training on professional development approved by the authorized body on customs affairs including 40 academic hours every two years starting from a year following the year of the receipt of a qualification certificate on customs clearance. The professional development training shall be conducted by the persons having the license for the right to train.

Article 148

The Grounds and Procedure for Annulment of a Qualification Certificate of a Customs Clearance Specialist

1. A qualification certificate of a specialist shall be annulled in case of:
 - 1) the fact of receipt of a qualification certificate of a customs clearance specialist using forged documents is established
 - 2) a court sentence providing for the punishment by the cancellation of a right to perform activities as the customs clearance specialist for a certain period of time has entered into force
 - 3) a customs clearance specialist violates the requirements stipulated by paragraph 3 of Article

144 of this Code

4) customs clearance specialist has been repeatedly brought to administrative responsibility for commitment of administrative violations in the area of customs affairs

5) customs clearance specialist violates the requirement on having qualification development training programs established by paragraph 3 of Article 147 of this Code.

2. Decision on cancellation of a qualification certificate of a customs clearance specialist shall be made by the authorized body on customs affairs. This body shall make a well-reasoned decision on annulment of a qualification certificate of a customs clearance specialist. The copy of the said decision shall be forwarded to the person with respect to whom this decision is adopted within three days from the date of its proceeding.

3. A person whose qualification certificate on customs clearance is annulled shall be entitled to appeal a decision on annulment of the said qualification certificate in compliance with Chapter 7 of this Code.

4. A person whose qualification certificate on customs clearance is annulled shall not be entitled to apply again for obtaining a qualification certificate:

1) within one year from the date of making a decision on cancellation of a qualification certificate if this certificate is annulled based on the grounds stipulated in subparagraphs 1 and 3 of paragraph 1 of this Article

2) within a period set forth by the court sentence that became effective if a qualification certificate is annulled based on the subparagraph 2 of paragraph 1 of this Article

3) within the period when a person is considered to be subjected to an administrative violation if a qualification certificate is annulled based on the subparagraph 4 of paragraph 1 of this Article.

CHAPTER 16 RELEASE OF GOODS

Article 149

Grounds for Release of Goods

1. Customs authorities shall release goods within the periods stipulated by Article 12 of this Code provided the following requirements are met:

1) if in the process of customs clearance and examination of goods, customs authorities have not revealed any violations of the customs legislation of the Republic of Tajikistan, except for the cases when the revealed violations are not a basis for bringing the action of an administrative violation, when the revealed violations have been eliminated, and the goods that are the objects of the violation are not subject to seizure or confiscation, or may not be further required as material proof, in compliance with the legislation of the Republic of Tajikistan

2) if licenses, certificates, permissions and (or) other documents confirming the fulfillment of restrictions established in accordance with normative legal acts of the Republic of Tajikistan and international legal acts ratified by the Republic of Tajikistan have been submitted to the customs authority with the exception of the cases when the said documents may be submitted after the release of goods

3) if a declarant met necessary requirements and provisions for placement of goods under the selected customs regime, or application of the relevant customs procedure, in compliance with this Code

4) if customs duties and taxes with respect to the goods have been paid, or security for payment of customs levies have been provided in compliance with Chapter 46 of this Code.

2. The release for free circulation of goods imported into the customs territory of the Republic of Tajikistan shall be allowed provided the customs duties and taxes are paid to the budget. In case of default of payment of customs duties and taxes to the budget the goods are considered to be released conditionally. Upon the request of the person, who paid customs duties, taxes the authorized body in the area of finance shall provide the information on the receipt of payments to the budget.

The authorized body in the area of finance shall immediately provide the information regarding the receipt of payments to the budget. to the customs body including by the electronic information exchange

3. The release of goods may be suspended in accordance with Article 441 of this Code.

4. The permit for placement of domestic goods, exported from customs territory of the Republic of Tajikistan, under the customs regime of the release of goods shall be issued by the customs body.

Article 150

Release of Goods Prior to Submission of Customs Declaration

1. When importing goods, stated in Article 67 of this Code, to the customs territory of the Republic of Tajikistan, and in case of application of special simplified procedures of customs clearance in accordance with Article 68 of this Code, the release of goods prior to submission of a customs declaration may be executed provided that the declarant has submitted commercial or other documents, containing the information that allow to identify goods and also the documents and information confirming fulfillment of restrictions established by normative legal acts of the Republic of Tajikistan, except for the cases when such documents and information may be submitted after the release of goods, customs duties were paid or their payment was secured in the procedure determined by Chapter 46 of this Code.

2. The release of goods prior to the submission of customs declaration is allowed provided that the declarant has undertaken obligations in written form regarding submission of customs declaration and necessary documents and information within the time period established by the customs authority that may not exceed 45 days from the day of the release of goods, unless other period for submission of certain documents and information is stipulated by this Code.

3. When releasing goods prior to the submission of a customs declaration, the rates of customs duties, taxes, foreign exchange rates and restrictions set by normative legal acts of the Republic of Tajikistan effective at the day of the release of goods, shall be applied.

Article 151

Conditional Release

1. Goods are subject to the conditional release in the following cases:

1) if preferential duties, taxes are connected with restrictions in use and disposal of goods in accordance with the legislation of the Republic of Tajikistan.

2) if goods are placed under customs regimes of customs warehouse, free warehouse, free customs zone, duty free trade, processing of goods on the customs territory, processing of goods for free circulation, temporary import, re-export, international customs transit, destruction, as well as special customs regimes as applied to the goods imported to the customs territory of the Republic of Tajikistan

3) if goods are released without submission of documents and information confirming the compliance with restrictions established in accordance with normative legal acts of the Republic of Tajikistan.

2. The conditionally released goods, with respect to which the preferential customs duties and taxes are applied in accordance with the legislation of the Republic of Tajikistan, may be used only for the purposes compliant with the conditions of granting these privileges.

The goods that have been released by the customs authority without submission of documents confirming the fulfillment of restrictions established by normative legal acts of the Republic of Tajikistan shall not be transferred to third parties, including by selling them or alienated any other way. In cases if restrictions for import of the goods in question have been set in connection with the review of the quality and safety of these goods, these goods shall not be used (operated, consumed) in any form.

3. The conditionally released goods shall have the status of foreign goods and shall be placed under the customs control.
4. The goods released for free circulation are considered conditionally released if the payment of customs duties and taxes is postponed or will be made on installments or the amounts of customs duties and taxes are not transferred to the budget.

Article 152

Time Limit for Release of Goods

1. Customs authorities shall release goods in accordance with Article 149 of this Code no later than two working days from the day of the receipt of the customs declaration, submission of other necessary documents and information as well as from the moment of submission of goods to customs authorities, except for the case when the time limit for the examination of goods is extended in accordance with paragraph 2 of Article 400 of this Code.
2. In case of application of a preliminary declaration (Article 130), the release of goods shall be executed after their submission to the customs authority.

Article 153

Additional Provisions for Release of Goods

1. If in the process of the review of the customs declaration, other documents submitted during declaration, and examination of the declared goods, the customs authority discovers non-compliance with the provisions of the release as stipulated by Article 149 of this Code, the release of goods shall not be executed.
The customs authority shall immediately inform the declarant which terms exactly were not fulfilled and exactly which actions sufficient for compliance with the terms of release of goods in accordance with provisions of this Article the declarant shall undertake.
2. If the customs authority discovered that when declaring goods the false information was declared that affect the amount of customs duties and taxes payable, in cases stipulated by this Code, the customs authority shall immediately request the declarant to adjust the data and recalculate the amount of customs duties and taxes payable. In its request, the customs authority shall specify the data necessary to adjust for the goods to be released.
3. If the customs authority has revealed the signs indicating that the data given in declaration of goods and affecting the amount of customs duties payable may be unreliable or the declared information are not properly confirmed, the customs authority holds any kind of additional examination stipulated by this Code in the procedure stipulated by this Code.
The customs authority shall release goods provided that the payment of customs levies is secured and that customs payments may be additionally levied based on the results of the review. The customs authority shall inform the declarant in written form the amount of the required security for payment of customs levies.
4. If the customs authority has revealed the unreliable data in the declaration of goods that affect the application of prohibitions and restrictions established in accordance with normative legal acts of the Republic of Tajikistan, in cases stipulated by this Code, the customs authority sends the request to the declarant to adjust these data and submit the documents confirming the compliance with appropriate restrictions. In its request the customs authority shall specify which data shall be adjusted and which documents confirming the fulfillment of appropriate restrictions shall be submitted.
5. If the customs authority has revealed the signs indicating that the declared information which affect the application of prohibitions or restrictions with respect to goods set in accordance with normative legal acts of the Republic of Tajikistan may be inadequate or the declared information is not properly confirmed, the customs authority holds any kind of additional examination as provided by this Code in the procedure stipulated by this Code.

The release of goods shall be executed by the customs authority provided that the declarant has submitted documents confirming the fulfillment of appropriate restrictions. The customs authority informs the declarant in written form which particular documents shall be submitted.

6. In cases stipulated by paragraphs 2 and 4 of this Article, the goods shall be released no later than the day following the day of declarant's fulfilling the requirement of the customs authority and paying additional amounts of customs duties, taxes, if required, except for the cases when the goods have been withdrawn or arrested in accordance with the criminal procedural legislation of the Republic of Tajikistan or the Administrative Delinquency Legislation of the Republic of Tajikistan

In cases stipulated by paragraphs 3 and 5 of this Article, the goods shall be released no later than the day following the day of placing the security for payment of customs levies and (or) from the moment of submission of documents confirming the compliance with relevant restrictions.

If as a result of adjustment of the declared information, the amounts of customs duties and taxes payable is reduced in comparison with the one declared by the declarant, the goods shall be released before the requirements said in paragraphs 2 and 3 of this Article are fulfilled.

7. The actions, stipulated by this Article shall be performed by the declarant within the deadlines of temporary storage established in accordance with this Code.

Article 154

Release of Goods in Case of Institution of Proceeding on Administrative Violation

In case of discovery of institution of proceeding on Administrative Violation, goods may be released in accordance with Article 153 of this Code upon the resolution of the head of the customs authority, whose official has instituted the proceeding prior to completion of the proceeding on the case, provided that the goods are not confiscated as material proof or arrested in accordance with the administrative delinquency legislation of the Republic of Tajikistan.

CHAPTER 17 GENERAL PROVISIONS PERTAINING TO CUSTOMS REGIMES

Article 155

Types of Customs Regimes

The following types of customs regimes have been established for the purpose of applying the customs legislation of the Republic of Tajikistan in the area of customs regulation of goods:

- 1) release of goods for free circulation
- 2) export
- 3) international customs transit
- 4) processing of goods on customs territory
- 5) processing of goods for free circulation
- 6) processing of goods outside the customs territory
- 7) temporary import
- 8) customs warehouse
- 9) re-import
- 10) re-export
- 11) destruction of goods
- 12) rejection of goods in favor of the State
- 13) temporary export
- 14) duty-free trade
- 15) free customs zone
- 16) free warehouse
- 17) transfer of supplies
- 18) special customs regimes.

Article 156

Choice and Change of Customs Regime

1. The person importing goods into the customs territory of the Republic of Tajikistan and exporting them from this territory shall be obliged to place goods under one of the customs regimes, stipulated by this subsection, and follow this regime.
2. The person shall have the right to choose any customs regime and change it for another within the time limits established for each type of the regime in compliance with this Code.

Article 157

Placement of Goods Under Customs Regime

1. Goods shall be placed under a customs regime with the permission of the customs authority, issued in accordance with this Code.
2. If the person follows the declared customs regime and other terms for the release of goods (Article 149), the customs authority shall be obliged to issue a permission for placement of goods under a declared regime.
3. The date of placement of goods under a customs regime shall be deemed as the day of the release of goods by the customs authority.

Article 158

Compliance with Prohibitions and Restrictions when Placing Goods under Customs Regimes

The persons shall fulfill prohibitions and restrictions of non-economic nature established in accordance with normative legal acts of the Republic of Tajikistan regardless of the declared regime.

Article 159

Documents And Information Confirming the Compliance with Customs Regime

1. To obtain a permission for placement of goods under a customs regime the person shall submit to the customs authority only those documents and information that confirm the compliance with the terms of placement of goods under a customs regime, stipulated by this subsection.
2. The customs authority shall have the right to demand only those documents and information that confirm the compliance with the terms of placement of goods under the declared customs regime and compliance with this customs regime in accordance with this Code.

Article 160

Guarantees of Observance of Customs Regime

In issuing permissions for placement of goods under customs regime that provide for full or partial exemption from payment of customs duties, taxes or reimbursement of paid sums and (or) inapplicability of prohibitions and restrictions of non-economic nature set in accordance with normative legal acts of the Republic of Tajikistan, the customs authority shall have the right to demand the security for payment of customs levies (Article 46), confirmation of the obligation to re-export temporary imported goods, and other guarantees of duly fulfillment of obligations set by this subsection.

Article 161

Responsibility for Fulfillment of the Terms of Placement of Goods Under Customs Regime

The responsibility for fulfillment of the terms of placement of goods under the declared customs regime that stipulates full or partial exemption from payment of customs duties, taxes or reimbursement of the paid amounts and (or) non-application of prohibitions and restrictions of non-economic nature set in accordance with normative legal acts of the Republic of Tajikistan shall be imposed on the declarant.

Article 162

The Consequences of Withdrawal of Goods under the case of Administrative Violation in the Area of Customs

1. In case of withdrawal of goods, placed under the customs regime as a result of the administrative violation case in the area of customs, the validity of customs regime with respect to these goods shall be suspended.

2. If resolution on customs administrative delinquencies that entered into force does not provide for confiscation of goods, placed under customs regime the effect of the customs regime on these goods shall be renewed.

In case of renewal of the customs regime interests, charges and payments of which are stipulated in accordance with this subsection, for the period of suspension of the validity of the customs regime is neither charged nor paid.

3. If the person is called to account for administrative delinquency for non-fulfillment of the customs regime and this non-fulfillment makes it impossible to further apply this customs regime, the customs regime shall be completed in accordance with this subsection within 15 after the relevant decision on administrative delinquency came into force.

ARTICLE 18 RELEASE OF GOODS FOR FREE CIRCULATION

Article 163

Content of Customs Regime for Free Circulation

'Release of goods for free circulation' shall mean the customs regime intended for the use and consumption without restrictions of the foreign goods imported onto the customs territory of the Republic of Tajikistan.

Article 164

Terms of Placement of Goods under the Customs Regime of Release of Goods for Free Circulation

Goods shall be released for free circulation provided that:

- 1) customs duties and taxes are paid
 - 2) The measures of non-economic nature set in accordance with the legislation of the Republic of Tajikistan are complied with
 - 3) other requirements stipulated by this Code and by other normative legal acts of the Republic of Tajikistan are met
 - 5) customs clearance has been performed.
2. In case of non-compliance with these terms goods shall be subject to conditional release in accordance with Article 151 of this Code.

CHAPTER 19 EXPORT

Article 165

Content of Customs Regime

'Export of goods' shall mean the customs regime under which domestic goods are exported outside the customs territory of the Republic of Tajikistan to be used and consumed outside this territory without restrictions.

Article 166

Terms of Placement of Goods under the Customs Regime

1. Goods are exported under the condition of payment of export customs duties in the procedure stipulated by this Code, and in fulfillment of restrictions set in accordance with normative legal acts of the Republic of Tajikistan.
2. When exporting goods the exemption from payment, refund or reimbursement of domestic taxes shall be provided in accordance with tax legislation of the Republic of Tajikistan.

CHAPTER 20 INTERNATIONAL CUSTOMS TRANSIT

Article 167

Content of the International Customs Transit Regime

'International transit of goods' shall mean the customs regime under which foreign goods are conveyed under the customs control across the customs territory of the Republic of Tajikistan between the point of entry onto the customs territory of the Republic of Tajikistan and their exit from this territory (if it is the part of their way that starts and ends outside the customs territory of the Republic of Tajikistan), without payment of customs duties and taxes, and also without application of economic prohibitions and restrictions established in accordance with normative legal acts of the Republic of Tajikistan.

Article 168

Terms of Placement of Goods under the International Customs Transit Regime

1. Under the customs regime of the international customs transit any foreign goods may be placed, except for the goods the transit of which is prohibited in accordance with the normative legal acts of the Republic of Tajikistan and international legal acts ratified by the Republic of Tajikistan
2. The normative legal acts of the Republic of Tajikistan and international legal acts ratified by the Republic of Tajikistan may set additional terms for placement of goods under the customs regime of international customs transit.

Article 169

Application of Rules to International Customs Transit Stipulated by this Code with Respect To Internal Customs Transit

1. Under the international customs transit the procedure for the issuance of permits for international customs transit by the customs authority and the procedure for setting time limits of the international customs transit, identification of goods, for measures of ensuring observance of the customs legislation of the Republic of Tajikistan shall be executed by the rules established by Articles 80-86 of this Code with respect to the internal customs transit and applied to the international customs transit.
2. Under the international customs transit a carrier or a freight forwarder shall have obligations and responsibility according to the provisions of paragraphs 1 and 2 of Article 88 and also Articles 90 and 91 of this Code.

Article 170

Transshipment and Other Operations with Transit Goods

1. Transshipment of transit goods from the vehicle on which the goods were imported to the customs territory of the Republic of Tajikistan to the vehicle on which the goods will be exported from this territory shall be allowed with permission of the customs authority in the region of the activities of which this shipping operation is executed. If transit goods may be shipped from one vehicle to another without damaging imposed customs stamps and seals, this transshipment shall be allowed with prior notification of the customs body.
2. Warehouse storage (storage, splitting or accumulation of consignments and other similar operations) of transit goods on the customs territory of the Republic of Tajikistan shall be allowed in fulfillment of the requirements and conditions established this Code.
3. Operations with transit goods not stipulated by paragraphs 1 and 2 of this Article shall be allowed only in case of the real threat of destruction, loss and irretrievable loss or material damage of goods and (or) means of transport.

Article 171

Completion of the Customs Regime

1. The international customs transit shall be completed with export of transit goods from the customs territory of the Republic of Tajikistan.
The carrier shall present customs goods, submit the transit declaration and other documents for transit goods, used for international customs transit purposes, to the customs authority of destination (paragraph 1 of Article 92). The customs authority of destination shall perform necessary customs operations for completion of the international customs transit and issue permission for departure of goods and means of transport (Article 120) on the day of submission of transit goods and documents.
In case of export of transit goods in lots the international customs transit shall be deemed to be completed after the departure of the last lot from the customs territory of the Republic of Tajikistan.
2. The international customs transit may be also completed by placing goods under other customs regimes in compliance with requirements and provisions established by this Code.

Article 172

Particular Features of Application of the Customs Regime

1. In cases, when the place of entry of transit goods to the territory of the Republic of Tajikistan and the place of their departure from territory coincide, a simplified procedure shall be allowed to the international customs transit. The carrier or freight forwarder submit only those documents and data that are required upon entry of goods and means of transport (Article 72), and the permit for transit shall be issued on the day of submission of goods and documents to the customs authority.
2. If transit goods are transhipped in the place specified in paragraph 1 of this Article, from one vehicle used upon entry of goods, to the vehicle used on their departure, the transshipment of goods shall be allowed with the permission of the customs authority. Such permission shall be issued to the carrier or freight forwarder upon submission of documents and information as provided by Article 72 of this Code.
The customs authority may refuse to issue a permit for performing cargo operations with transit goods only in case when their performance lead to the loss of goods or alteration to their consumers properties.

CHAPTER 21 PROCESSING OF GOODS ON CUSTOMS TERRITORY

Article 173

Content of the Regime for Processing Goods on the Customs Territory

1. 'Processing of goods on customs territory' shall mean the customs regime under which foreign goods imported to the customs territory of the Republic of Tajikistan used for processing on the customs territory of the Republic of Tajikistan within the state time period (the time period of processing of goods) with full conditional exemption from customs duties and taxes and further export of processed products outside the customs territory of the Republic of Tajikistan.
2. All the prohibitions and restrictions set in accordance with normative legal acts of the Republic of Tajikistan shall be applied with respect to imported goods, placed under the customs regime for processing goods on customs territory.

Article 174

Terms of Placement of Goods under the Regime for Processing on Customs Territory

1. The processing of goods on the customs territory shall be allowed with the permission of the customs authority (Article 179).
2. The processing of goods on the customs territory shall be allowed if customs bodies may identify imported goods in the processed products (Article 175), except for the case when the customs regime is completed with the exportation of processed products resulted from processing of goods equivalent to those imported in accordance with Article 186 of this Code.
3. The foreign goods earlier placed under other customs regimes may be placed under the customs regime of processing of goods on the customs territory in case of compliance with requirements and conditions provided by this Code.
4. The Government of the Republic of Tajikistan shall have the right to define the cases when processing of goods on the customs territory is not allowed with respect to specific kinds of imported goods, and also establish quantity and cost restrictions on admission of imported goods to operations related to processing of goods on the customs territory for protection of the interests of domestic commodity producers in accordance with the customs regime for processing on the customs territory.

Article 175

Identification of Foreign Goods in Processed Products

1. For identification of imported goods in processed products the following methods may be applied based on the nature of goods and operations performed on the processing of goods:
 - 1) putting by the declarant, processor or a customs official, of seals, stamps, numbers and other markings on the imported goods
 - 2) detailed description of imported goods, taking photographs, showing on the scale
 - 3) matching of samples or specimens of imported goods against the processed products
 - 4) using serial numbers and other markings of the producer of imported goods.
2. Applicability of the declared method of identification of imported goods for processing of goods on the customs territory in processed products shall be established by the customs authority given the nature of goods and operations performed for goods processing.
3. At the request of the applicant and with the consent of the customs authority the said identification for customs purposes may be provided through investigation of submitted detailed information on raw materials, materials and components that are used in production and also on technology of production of processed products or through execution of the customs control when performing operations on processing of goods.

Article 176

Operations for Processing of Goods on Customs Territory

Operations for the processing of goods under the customs regime on the customs territory shall include:

- 1) actual processing and re-processing of goods
- 2) production of new goods, including mounting, assembling or dismantling of goods
- 3) repair of goods, including its restoration, replacement of components, restoration of their consumption properties
- 4) processing of goods, which facilitate or simplify the production of products, even when these goods are wholly or partially used in the course of processing.

Article 177

Time Limit for Processing of Goods on Customs Territory

1. The time limit for processing on customs territory shall be determined by the declarant in agreement with the customs authority and may not exceed two years.
2. The time limit for processing of goods on the customs territory shall be determined based on the duration of the processing of goods and time necessary for disposal of the processed products.
3. If the person who obtained a permit for processing and who without violation of requirements and provisions established by this Article cannot complete the customs regime within the given term under the reasons beyond his control, the initially set time limit for processing of goods shall be extended under a well reasoned request of the applicant who obtained the permit for processing, within the time limit established by Paragraph 1 of Article.
4. The time limit for processing of goods shall start from the day of their placement under the customs regime for processing of goods on the customs territory, and in case of importing goods in lots - from the day of the placement of the first lot.

Article 178

Output Norms for Products of Processing of Goods on Customs Territory

1. The norm of output of processed goods (quantity and percentage of processed goods received as a result of processing of a definite number of imported goods) shall be determined by the declarant in agreement with the customs authority based on the actual conditions, under which the goods are processed, except for the case provided by the Paragraph 3 of Article.
2. In coordination of the norm of output of processed goods, the customs authority shall take into account the conclusions of expert organizations (including customs laboratories), based on the specific technological process.
3. If operations on processing of goods having practically constant characteristics are usually performed in accordance with specific technical conditions and lead to the output of processed products of unchanged quality, the competent authorities, authorized by the Government of the Republic of Tajikistan, shall establish standard norms of output of processed products for customs purposes.
4. The description, quality and quantity of processed products shall be finally determined after the agreement of the norms of output of processed products.

Article 179

Permit for Processing of Goods on Customs Territory

1. Any interested domestic person, including the ones who are not directly engaged into the processing of goods, may obtain a permit for processing of goods on the customs territory.

2. The permit for processing of goods shall be issued by the customs authority based on the application of the person concerned.

3. The permit for processing of goods shall include:

1) description, quality and quantity of goods intended for processing, and their processed products

2) operations on processing of goods and methods of their performance

3) the norm of output of processed products

4) methods of identification of imported goods in processed products

5) time limit for processing of goods

6) other information determined by the authorized body on customs affairs, and necessary for customs purposes.

The form of the permit for processing of goods shall be determined by the authorized body on customs affairs.

4. The permit for processing of goods shall be valid within the set time limit for processing of goods.

5. The person, who obtained the permit for processing of goods, shall have the right within its validity time limit to transfer it to another domestic person by getting a written permission of the customs authority (Article 61) provided that this person undertakes responsibilities for further fulfillment of requirements and provisions set by Articles 173-180 of this Code. At that, the person who obtained the permit for processing of goods, shall submit to the customs authority the report on fulfillment of requirements and provisions determined by this Chapter for the period when the goods were used under the customs regime of processing of goods on the customs territory and also pay customs duties, taxes if within this period the events occurred arising the obligation to pay customs duties, taxes in accordance with this Code.

The person to whom the permit for processing of goods is transferred shall undertake responsibilities for fulfillment of requirements and provisions set by this Chapter, and register all the necessary documents under his name if the observance of the customs regime is provided by guarantees (Article 160). This person shall enjoy the rights and bear responsibilities that are determined by this Code with respect to the person who obtained a permit for processing of goods, from the day the customs authority adopted the decision to transfer the permit for processing of goods.

6. The permit for processing of goods may be submitted before as well as after the import of goods on the customs territory of the Republic of Tajikistan if the applicant follows the requirements and provisions determined by this paragraph.

7. The person who obtained a permit for processing of goods shall bear the responsibility for payment of customs duties and taxes in accordance with the paragraph 2 of Article 350 of this Code.

Article 180

Procedure for Issue of Permit For Processing of Goods

1. To obtain the permit for processing of goods the person shall submit to the customs authority the application containing the information as follows:

1) details of the applicant

2) details of the person (persons) directly engaged into the operations of processing of goods

3) goods intended for processing, processed products, and also wastes and remains

4) operations on processing of goods, methods and terms of their completion

5) location of manufacturing capacities used for processing of goods

6) norm of output of processed products

7) methods of identification of imported goods in processed products

8) replacement of imported goods with equivalent goods

9) time limit for goods processing.

2. The form of application and the form for presenting the data shall be established by the authorized body on customs affairs.

The documents confirming the declared information shall be attached to the application.

3. The customs authority shall consider the application and attached documents within 30 days from the day of their acceptance. Within this period the customs authority shall verify the compliance with the set requirements and provisions and also shall take a decision on agreement of the declared norms of output of processed products and the time limit for processing of goods. The customs authority shall have the right to request from third parties and also from government bodies proofs stated in Paragraph 1 of this Article. The said persons shall be obliged to submit the requested documents within 10 days from the moment of receiving the request. At that, the customs body shall be entitled to extend the period of consideration of the application, but no more than two months from the moment of its receipt.

A permit for processing of goods and the documents attached thereto shall be registered by the authorized body on customs affairs. In case of non-compliance with the stated requirements and provisions the authorized body on customs affairs shall have the right to refuse the issuance of the permit for processing of goods.

4. The customs declaration on placement of goods under the customs regime of processing of goods on the customs territory is used as an application for processing of goods provided that when importing goods and further exporting of the processed products they are submitted at the same time and declared to the same customs authority, if :

1) the goods were placed under the customs regime of processing of goods on the customs territory for repair, including the repair free of charge

2) the customs value of goods placed under the customs regime of processing of goods on the customs territory does not exceed 600 fold of the minimum monthly wage determined by the law

3) the residues of earlier imported goods are placed under the customs regime of processing of goods on the customs territory in accordance with paragraph 1 of Article 184 of this Code.

5. If the customs declaration is used as an application, the time period of its consideration shall not exceed the period of examination of the customs declaration, set by Paragraph 1 of Article 400 of this Code.

6. The customs authority shall refuse to issue a permit for processing of goods only in the case if, when lodging the application, the applicant does not follow requirements and provisions set by Articles 173-180 of this code, and also in case of customs authority takes a decision to refuse to agree the declared norms of output of processed products and the time limit of products processing.

The refusal of the customs authority to issue the permit for processing of goods shall be justified and motivated. The applicant shall be notified about the refusal to issue the declared permit in a written form.

Article 181

Withdrawal of Permit for Processing of Goods

1. The issued permission for processing of goods shall be withdrawn by the customs authority if the placement of goods under the customs regime of processing of goods on the customs territory shall not be allowed in accordance with normative legal acts of the Republic of Tajikistan adopted based on Paragraph 4 of Article 174 of this Code.

2. The decision on withdrawal shall enter into effect from the day the relevant act of the Government of the Republic of Tajikistan comes into effect.

3. In case of withdrawal of the permit for processing of goods, placement of goods under customs regime of processing of goods on the customs territory in accordance with the withdrawn permission shall not be allowed and with respect to the goods placed under customs regime of processing of goods on the customs territory prior to the withdrawal of the permission the said customs regime may be completed in accordance with this Chapter.

4. The form of withdrawal of the permission for processing of goods shall be established by the authorized body on customs affairs.

Article 182

Exemption of Processed Products from Export Customs Duties and Application of Prohibitions and Restrictions with respect to the Processed Products

1. Export customs duties shall not be paid when exporting processed products from the customs territory of the Republic of Tajikistan.
2. All the prohibitions and restrictions set in accordance with normative legal acts of the Republic of Tajikistan shall be applied to exported processed products.

Article 183

Wastes

1. Wastes, resulting from processing of goods on the customs territory shall be subject to customs duties, taxes as if these wastes were imported to the customs territory of the Republic of Tajikistan in this state, except for the cases when these wastes are exported from the customs territory of the Republic of Tajikistan or processed until the condition unsuitable for their further commercial use on the customs territory of the Republic of Tajikistan and cannot be restored by efficient economic method.

The wastes that are subject to customs duties and taxes shall be declared.

2. For the purposes of collection of customs duties and taxes wastes shall be deemed as goods imported to the customs territory of the Republic of Tajikistan.

The customs value of wastes is determined in accordance with the tax legislation of the Republic of Tajikistan taking into account the specific details set by the Paragraph 3 of Article.

3. If it is impossible to determine the customs value of wastes under the method based on the transaction value of imported goods, the transaction value of identical goods or the transaction value of similar goods in accordance with the legislation of the Republic of Tajikistan, the customs value of wastes shall be amounted to one of the following values:

- 1) sale price of estimated wastes being sold for the first time on the territory of the Republic of Tajikistan to the buyer being non- related to the parties of the transaction on processing of goods
- 2) sale prices of goods identical or similar to estimated wastes , if these goods are produced as a result of similar processing under customs regime of processing of goods on the customs territory and if it is the price of their first sale on the customs territory of the Republic of Tajikistan to the buyer being non- related to no one parties of the transaction on processing of goods
- 3) prices of the deal with goods identical or similar to estimated wastes, sold for export to the Republic of Tajikistan and imported to the Republic of Tajikistan at the same, or nearly the same time of the process of declaration of estimated wastes
- 4) realization price on the domestic market of the Republic of Tajikistan between non-related sellers and buyers of goods, being identical or similar to estimated wastes, without taxes subject to payment in the Republic of Tajikistan in realization of goods.

Article 184

Residues

1. Residues of goods, placed under the customs regime of processing of goods on the customs territory, may be exported from the customs territory of the Republic of Tajikistan without paying export customs duties or placed under customs regime of processing of goods on the customs territory.

2. The residues that are not exported are subject to payment of import customs duties, taxes as if they were imported to the customs territory of the Republic of Tajikistan in this state. The residues that are subject to payment of customs duties and taxes shall be declared.

The amount of customs duties, taxes shall be determined based on size of quantity or cost part of residues proportionate to the amount of customs duties, taxes that would be subject to payment if the goods, processing of which resulted in these residues, were released for free circulation on the day of placement under customs regime of processing of goods on customs territory

Article 185

Termination or Suspension of Customs Regime

1. Processed products shall be exported outside the customs territory of the Republic of Tajikistan or shall be placed under a different customs regime before the expiration of the time limit of processing established in compliance with Article 177 of this Code.

2. When processed products are exported outside the customs territory of the Republic of Tajikistan in several batches, the final verification of the quantity of processed products, mentioned in the permit for processing of goods (Article 179) may be conducted on a periodic basis after the export of the processed products, but not less than once in three months, and no later than thirty calendar days from the date that the last batch of goods was exported. If as a result of this verification, the person who got the permission for processing of goods on the customs territory, should pay customs duties, taxes, the interests thereof are not charged if they are paid within 10 working days from the moment the customs authority adopted a decision in written form regarding the necessity to payment these duties and taxes. The customs authority shall forward notification to the person who obtained the permission for processing of goods, to make a payment of customs levies no later than one day following the day on which the decision was adopted.

3. The customs regime of processing of goods on the customs territory may be completed by release of goods and (or) their processed products for free circulation or their placement under different customs regime in compliance with requirements and provisions set by this Code.

4. In release of imported goods and (or) the processed products for free circulation the amounts of customs duties, taxes, that would be subject to payment if the imported goods were declared for release for free circulation on the day of placement of goods under the customs regime of processing of goods on the customs territory, as well as interests thereof in the amounts established by the tax code of the Republic of Tajikistan, as if the payment of the said amounts was postponed from the day of placement of the goods under the customs regime of processing goods on the customs territory.

5. At the well-reasoned request of the person concerned the effect of customs regime of processing of goods on the customs territory may be suspended in the following cases:

1) when placing processed goods in customs warehouse in accordance with paragraph 3 of Article 217 of this Code

2) when placing processed products under other customs regimes not stipulating release of goods for free circulation.

6. The suspension of the effect of customs regime of processing of goods on the customs territory results in suspension of the time limit of processing of goods (Article 177). The interests, which are charged and paid according to the provision of this Article, shall not be charged and paid for the period of suspension of the effect of customs regime of processing of goods on the customs territory.

Actions during the period of suspension of the effect of customs regime of processing of goods on the customs territory are not allowed.

7. The customs regime of processing of goods on the customs territory may be also completed with export of imported goods in unchanged condition (re-export).

Article 186

Equivalent Compensation

1. With the permission of the authorized body on customs affairs, foreign goods, placed under the regime for processing on the customs territory, may be replaced with other goods, including domestic ones, if they match in description, quality and technical specifications to the foreign goods (equivalent compensation).
2. The products resulting from the processing of equivalent goods shall be deemed as processed products resulting from the processing of imported goods, in compliance with the provisions of this Chapter.
3. For the customs purposes equivalent goods shall have the status of imported goods, and imported goods shall have the status of the goods that had equivalent goods.
4. If equivalent compensation is permitted, export of processed goods is allowed prior to the import of goods for processing of goods on customs territory provided the permit for processing is available. Customs authorities establish the time limit for import of these goods.

CHAPTER 22 PROCESSING FOR FREE CIRCULATION

Article 187

Content of the Customs Regime for Processing for Free Circulation

1. 'Processing of goods for free circulation' shall mean the customs regime under which goods imported to the customs territory of the Republic of Tajikistan are used for operations on processing of goods within the established time limit (time limit for processing of goods) with full conditional release from payment of customs duties with subsequent release of processed products into free circulation with payment of customs duties at the rates applied to the processed products.
2. All the prohibitions and restrictions established in accordance with normative legal acts of the Republic of Tajikistan shall be applied to imported goods placed under customs regime of processing of goods for free circulation.

Article 188

Terms of Placement of Goods under the Customs Regime

1. Goods shall be placed under the customs regime for processing for free circulation, provided the following requirements are complied with:
 - 1) the permit of the customs authority is available (Article 192)
 - 2) the submission of the opinion of the relevant authorized state body on the norm of output of processed products in the form established by the authorized body on customs affairs in agreement with the relevant authorized government body.
 - 3) the identification by customs authorities of foreign goods in the processed products (Article 189)
 - 4) ensuring the compliance with the requirements of the customs legislation of the Republic of Tajikistan, including in addition to the customs control to create conditions that make impossible to withdraw goods and processed products, to exercise the customs control, to provide the customs authorities with access to goods, record-keeping for goods and performance of operations with them, as well as submission of reports
 - 5) impossibility to restore processed products to their original state using an economically sound method
 - 6) sums of customs duties, subject to payment with respect to processed products less than those ones that would subject to payment on the day of placement of imported goods under the customs regime of processing of goods for free circulation as if they were released for free

circulation

7) importation of goods for processing by the person who directly performs processing operations.

2. The customs regime for processing for free circulation may be declared by the person who may act as a declarant, in compliance with this Code.

3. Foreign goods previously placed under other customs regimes may be placed under the customs regime for processing for free circulation in case of compliance with requirements and provisions of this Code.

4. The Government of the Republic of Tajikistan shall formulate a list of goods prohibited from being placed under the customs regime for processing for free circulation

Article 189

Identification of Goods in Processed Products

When identifying goods in the processed products the rules stipulated by Article 175 of this Code shall be applied.

Article 190

Operations for Processing of Goods

Operations for the processing of goods under the customs regime for free circulation shall include:

- 1) actual processing and re-processing of goods
- 2) manufacturing of new goods, including mounting, assembling or dismantling of goods

Article 191

Time Limit For Processing of Goods

1. The time limit for processing on customs territory shall be determined by the declarant in agreement with the customs authority and may not exceed one year.

2. The time limit for processing of goods for free circulation shall be determined based on the duration of the processing of goods

3. If the person who obtained the permit for processing without violation of requirements and conditions set by this Chapter, may not complete the customs regime within the given time limit under the reasons beyond his control, the initially set time limit for processing of goods shall be extended at the well-reasoned application of the person who obtained the permit for processing, within the time limit set by Paragraph 1 of this Article.

4. The time limit for processing of goods shall start from the day of their placement under the customs regime for processing of goods for free circulation, and when importing goods in lots - from the day of placement of the first lot.

Article 192

Permit for Processing of Goods for Free Circulation

1. The permit for processing of goods for free circulation shall be issued by the customs authority based on the application of the declarant (paragraph 1, Article 193).

2. The permit for processing of goods shall include the information as follows:

- 1) description, quality and quantity of imported goods and their processed products
- 2) operations on processing of goods and methods of their performance
- 3) the norm of output of processed products
- 4) methods of identification of imported goods in processed products
- 5) the time limit for processing of goods

6) other information determined by the authorized body on customs affairs, and necessary for customs purposes.

The authorized body on customs affairs shall determine the form of the permit for processing of goods.

3. The permit for processing of goods shall be effective within the set time limit for processing of goods.

4. The permit for processing of goods shall be valid prior to placement of goods under the customs regime of processing of goods for free circulation.

5. The issued permit shall not be transferred to another person.

6. The person who obtained the permit for processing of goods shall bear the responsibility for payment of customs duties and taxes in accordance with paragraph 2 of Article 350 of this Code.

Article 193

The Procedure for Issuance of Permit for Processing of Goods

1. To obtain a permit for processing of goods the person shall submit to the customs authority the application containing as follows:

1) details of the applicant

2) details of the person (persons) directly engaged into the operations of processing of goods

3) information of the goods intended for processing, processed products, wastes and residues

4) information of the operations on processing of goods, methods and time limits of their completion

5) location of manufacturing capacities, used for processing of goods

6) norm of output of processed products

7) methods of identification of imported goods in processed products

8) time limit for good processing.

2. The form of the application and the form of presenting the data included therein shall be determined by the authorized body on customs affairs.

The documents confirming the declared data shall be attached to the application.

3. The customs authority shall consider the application and attached documents within 30 days from the day of their receipt. Within this time limit the customs authority shall verify the compliance with the established requirements and conditions and also shall take a decision on agreement of the time limit for processing of goods and the norm of output of processed products, which is determined by the rules established by Article 178 of this Code.

The customs authority shall have the right to request the proofs specified in Paragraph 1 of this Article from third parties and state bodies. The said persons shall submit the requested documents within 10 days from the date of receiving the request. At that, the customs authority shall be entitled to extend the time limit of considering the application, up to two months from the date of its receipt.

The permit for processing of goods and the documents attached thereto shall be registered by the authorized body on customs affairs. In case of non-fulfillment of the set requirements and provisions the authorized body on customs affairs shall have the right to issue the permit for processing of goods.

4. The customs authority shall refuse to issue a permit for processing of goods only in case if the applicant does not follow requirements and provisions established by Articles 187-193 of this Code, and also in case of the customs authority has taken a decision to refuse to agree the declared data.

The refusal of the customs authority to issue the permit for processing of goods shall be justified and motivated. The applicant shall be notified about the refusal to issue the declared permit in a written form.

Article 194
Residues and Wastes

The rules stipulated by Articles 183 and 184 of this Code shall be applied with respect to the wastes resulted from processing of goods as well as residues of goods, placed under the customs regime of processing of goods for free circulation.

Article 195
Completion of the Customs Regime for Processing for Free Circulation

The customs regime for processing for free circulation shall be completed as the release of the processed goods for free circulation. When processed products are released for free circulation, customs duties shall be calculated based upon the rates applicable to the processed products. The customs value and quantity of processed products shall be calculated on the date of their declaring under the customs regime for release into free circulation.

Article 196
Details of Application of Rates of Customs Duties with Respect to Processed Products

The rates of customs duties in the country of origin of goods imported for processing shall be applied with respect to processed products. In cases when foreign goods originated from different countries are used in processing, the rates of customs duties shall be applied taking into account the following principles:

- 1) if, in the course of processing of goods the classification code of goods according to the Commodity Nomenclature of Foreign Economic Activities has been changed at the level of any of the first four digits, the rates of customs duties applied to goods imported from the countries, with which the Republic of Tajikistan has the most favorable treatment regime in trade political relations shall be applied.
- 2) in other cases, the rates of customs duties of the country of origin of foreign goods with the largest customs value shall be applied.

CHAPTER 23 PROCESSING OF GOODS OUTSIDE THE CUSTOMS TERRITORY

Article 197
Content of the Customs Regime for Processing Outside the Customs Territory

1. 'Processing outside the customs territory' shall mean the customs regime when domestic goods are exported outside the customs territory of the Republic of Tajikistan for the purpose of processing within the established time limit (time limit of processing of goods) and subsequent importation of processed products onto the customs territory of the Republic of Tajikistan, with full or partial exemption from import customs duties and taxes in accordance with legislation of the Republic of Tajikistan. .
2. The goods shall be exported from the customs territory of the Republic of Tajikistan in accordance with the customs regime of processing of goods outside the customs territory with full conditional exemption from export customs duties. In accordance with normative legal acts of the Republic of Tajikistan economic prohibitions and restrictions shall not be applied to exported goods.
3. When exporting goods under the customs regime of processing of goods outside the customs territory, the exemption from payment, refund or reimbursement of domestic taxes shall not be provided.

Article 198

Terms of Placement of Goods under the Customs Regime of Processing outside the Customs Territory

1. Processing of goods outside the customs territory shall be allowed with permission of the customs authority (Article 203).
2. Processing of goods outside the customs territory shall be allowed if customs authorities may identify exported goods in the processed products (Article 199), except for the case when the processed products are replaced with foreign goods in accordance with Article 206 of this Code.
3. To place goods under the customs regime of processing of goods outside the customs territory, for the customs purposes the goods shall have the status of being in free circulation or produced in the Republic of Tajikistan. The goods placed under the customs regime of processing outside the customs territory with regard to which preferential customs duties and taxes are provided in accordance with the legislation of the Republic of Tajikistan shall be allowed in case if the operation on processing of goods is a repair.
4. The government of the Republic of Tajikistan shall have the right to determine the cases, when the processing of goods outside the customs territory also setting quantity and pricing restrictions on processing of goods are not allowed with respect to certain types of goods, in accordance with the customs regime of processing of goods outside the customs territory with the aim of protecting the interests of domestic producers. The said prohibitions and restrictions shall come into effect in accordance with Article 4 of this Code.

Article 199

Identification of Goods in Processed Products

1. For identification of the exported goods in the processed products the following methods are applied based on the nature of goods and the operations for processing of goods being performed:
 - 1) putting by a declarant, processor or a customs official, of seals, stamps, numbers and other markings onto exported goods
 - 2) detailed description of exported goods, taking photographs, showing on the scale
 - 3) matching the results of examination of samples or specimens of exported goods, taken in advance, against the processed products
 - 6) using serial number and other markings of the producer of exported goods
 - 7) documentary evidence, proving that the exported goods were processed
 - 6) other methods of identification providing for use of modern technologies.
2. Applicability of the declared method of identification of exported goods for processing of goods outside the customs territory in the processed products shall be established by the customs authority taking into account the nature of goods and processing operations being performed.
3. Upon the request of the applicant and with agreement of the customs authority the given identification for customs purposes may be established as a result of the review of the submitted detailed information about raw materials, materials and components that are used in production and also the technology of production of processed products.

Article 200

Operations on Processing of Goods

Operations for the processing of goods under the customs regime outside the customs territory shall include:

- 1) actual processing and re-processing of goods
- 2) manufacturing of new goods, including mounting, assembling and dismantling of goods

3) repair of goods, including its restoration, replacement of components, restoration of their consumption properties

Article 201

Time Limit for Processing of Goods

1. The time limit for processing shall be determined by the declarant in agreement with the customs authority and may not exceed two years.
2. The time limit for processing of goods outside the customs territory shall be determined based on the duration of processing of goods and the time necessary for transportation of processed products, within the time limit established by Paragraph 1 of this Article.
3. At the well-reasoned application of the person obtained a permit for processing of goods, the initially established time limit for processing shall be extended within the time limit set by Paragraph 1 of this Article.
4. The time limit for processing of goods shall start from the date of their placement under the customs regime for processing of goods outside the customs territory, and in case of import of goods in lots - from the date of the placement of the first lot.

Article 202

The Norm of Output of Processed Products for Customs Purposes

1. The norm of output of processed goods (quantity and percentage of processed goods resulting from processing of a definite number of exported goods) shall be determined by the declarant in agreement with the customs authority based on the actual conditions, under which the goods are processed, except for the cases stipulated by Paragraph 4 of this Article, if it is recognized as necessary for customs control purposes. The norm of output of processed products shall be determined prior to importation of processed products to the customs territory of the Republic of Tajikistan.
2. The customs authority shall agree the norm of output of processed products based on documents submitted by the declarant, containing the information about the technological process. In the process of the agreement of the norm of output of processed goods the customs authority shall take into account opinions of expert organizations (including customs laboratories), based on a specific technological process.
3. Description, quantity and quality of processed products shall be finally determined after the agreement of the norm of output of processed products.
4. If operations on processing of goods having practically constant characteristics are usually performed in accordance with specific technical conditions and lead to the output of processed products of unchanged quality, the competent authorities shall establish standard norms of output of processed products for customs purposes.
When using standard norms of output of processed products for customs purposes, the import of processed products in quantity exceeding the established norms of output of processed products with full or partial exemption from customs duties, taxes shall not be allowed.

Article 203

Permit for Processing of Goods

1. Export of goods for processing of goods outside the customs territory shall be allowed provided the permit for processing of goods outside the customs territory is available.
2. The permit for processing of goods outside the customs territory shall be issued to the declarant by the customs authority.
3. The permit shall include:
 - 1) description, quality and quantity of goods intended for processing and their processed

products

- 2) operations on processing of goods and methods of their implementation
- 3) the norm of output of processed products, if it is established (Paragraph 4 of Article 202) or agreed on the date of the permit was issued
- 4) methods of identification of exported goods in processed products
- 5) the time limit for processing of goods
- 6) other information determined by the authorized body on customs affairs, and necessary for customs purposes.

The authorized body on customs affairs shall determine the form of a permit for processing of goods.

4. The permit for processing of goods shall be valid within the set time limit for processing of goods.
5. The person who obtained the permit for processing of goods shall bear the responsibility for payment of customs duties and taxes in accordance with paragraph 2 of Article 350 of this Code.

Article 204

The procedure for Issue of Permit for Processing of Goods

1. To obtain a permit for processing of goods the person shall submit to the customs authority an application containing the following information:

- 1) information about the applicant
- 2) person (persons) directly engaged into the operations of processing of goods and his (her) location
- 3) goods intended for processing
- 4) operations on processing of goods, methods and time limits of their completion
- 4) the norm of output of processed products if it is established (paragraph 4 of Article 202) and if on the day of submission of the application by the declarant this norm is established
- 5) processed products and their approximate quantity
- 6) methods of identification of exported goods in processed products
- 7) replacement of imported goods with foreign goods
- 8) time limit for goods processing.

2. The form of an application and the form for presenting the data shall be established by the authorized body on customs affairs.

The documents proving the data shall be attached to the application.

3. The customs authority shall consider the application and attached documents within 30 days from the date of their receipt. Within this time period the customs authority shall verify the data given in the application and also shall take a decision concerning agreement of the declared norms of output of processed products with the time limit for processing of goods.

The customs authority shall have the right to request from third parties and state bodies documents proving the declared data. At that, the customs body shall be entitled to extend the time limit of considering the application, but this time limit shall not exceed two months from the date of the receipt of the application.

The permit for processing of goods and the documents attached thereto shall be registered by the authorized body on customs affairs. In case of non-fulfillment of the established requirements and provisions the authorized body on customs affairs shall have the right to refuse in issuing a permit for processing of goods.

4. The customs declaration for goods exported in accordance with the customs regime of processing of goods outside the customs territory shall be used as an application for processing of goods provided that the goods are exported in one lot, if:

- 1) the goods were placed under customs regime of processing of goods outside the customs territory for repair, including the repair on a paid basis.
- 2) the customs value of goods placed under customs regime of processing of goods outside the

customs territory does not exceed 2000 fold of the minimum monthly wage determined by the law.

5. If the customs declaration is used as an application, the time limit of its consideration shall not exceed the time limit of considering the customs declaration, set by Paragraph 1 of Article 400 of this Code. In this case the processed products being imported shall be declared to the customs authority that issued the permit for processing of goods.

6. The customs authority shall refuse to issue a permit for processing of goods only in case if the applicant does not follow requirements and provisions set by this Chapter when lodging an application, and also in case of customs authority takes a decision to refuse to agree the declared norms of output of processed products and the time limit of products processing.

The refusal of the customs authority to issue the permit for processing of goods shall be justified and motivated. The declarant shall be notified about the refusal to issue the declared permit in a written form.

Article 205

Withdrawal of Permit for Processing of Goods

1. The issued permission for processing of goods shall be withdrawn by the customs authority if in accordance with the normative legal acts of the Republic of Tajikistan adopted on the basis of Paragraph 4 of Article 198 of this Code, the placement of goods under the customs regime of processing of goods outside the customs territory shall not be allowed.

2. The decision on withdrawal shall be effective from the date when the relevant normative legal acts of the Republic of Tajikistan comes into effect.

3. In case of withdrawal of the permit for processing of goods, placement of goods under the customs regime of processing of goods outside the customs territory in accordance with the withdrawn permission shall not be allowed, and with respect to the goods placed under the customs regime of processing of goods outside the customs territory prior to the withdrawal of permission, the customs regime may be completed in accordance with this Chapter.

4. The form of withdrawal of permission for processing of goods shall be established by the authorized body on customs affairs.

Article 206

Replacement of Processed Products with Foreign Goods

Under the well-reasoned request of the applicant and with permission of the authorized body on customs affairs the processed products may be replaced with foreign goods provided that

1) they coincide on their description, quantity, value, quality and technical specifications with the products of processing

2) the code of foreign goods under the Commodity Nomenclature of the Foreign Economic Activities coincides with the code of processed goods under the Commodity Nomenclature of the Foreign Economic Activities on the level of first four digits.

In other cases the processed products may be replaced with foreign goods by re-drawing up the permit for processing in the procedure established by Article 204 of this Code.

Article 207

Application of Full or Partial Exemption from Payment of Customs Duties, Taxes to the Processed Products

1. The full exemption from payment of customs duties, taxes shall be provided to processed products if the aim of processing was guarantee (paid) repair of exported goods. With respect to the goods, earlier released for free circulation on the customs territory of the Republic of Tajikistan, the full exemption from payment of customs duties, taxes shall not be provided, in

case when releasing goods for free circulation the defect being a reason for the repair was taken into account.

2. In other cases with respect to the processed products partial exemption from customs duties, taxes shall be provided, except for the excises, in the following procedure:

1) the sum of customs duties payable is determined as the difference between the sum of import customs duty, applied to the processed products, and the sum of import customs duty, that would be applied to exported goods as if they were released for free circulation, if the specific rates of customs duties are applied to processed products and the operation of processing is not the guaranteed (free of charge) repair, or based on the cost of operations for processing of goods, which in case of the lack of documents proving the cost of these operations, may be determined as the difference between the customs value of the whole volume of manufactured processed products and the customs value of goods exported for processing

2) the sum of the value added tax payable is determined based on the cost of operations on processing of goods, which in case of the lack of documents proving the cost of these operations, may be determined as the difference between the customs value of the whole volume of manufactured processed products imported to the customs territory of the Republic of Tajikistan and the customs value of goods exported for processing.

3. Excises for processed products are subject to full payment, except for the case, when the operation of goods processing is considered as the guaranteed (free of charge) repair of exported goods.

4. When importing processed products upon the expiration of the time limit of processing (Article 201), as well as in case of non-fulfillment of other requirements and provisions of this Chapter or unduly confirmation, the full or partial exemption from payment of customs duties, taxes shall not be provided.

Article 208

Termination of Customs Regime outside the Customs Territory

1. The customs regime of processing of goods outside the customs territory shall be terminated with importation of processed products to the customs territory of the Republic of Tajikistan or with any other method stipulated by this Chapter.

2. When processed products are imported to the customs territory of the Republic of Tajikistan in several consignments, final verification of the quantity of processed products, mentioned in the permit for processing of goods (Article 203) may be conducted on a periodic basis after the import of the processed products, but not less than once in three months, and no later than thirty calendar days from the date that the last consignment of goods was imported. If as a result of this verification, the person who obtained the permission for processing of goods outside the customs territory, shall pay customs duties, taxes, sums of the interests thereon shall not be charged provided that they are paid within 10 working days from the day of the adoption by the customs authority of the decision in written form on the need to pay the said sums. The customs authority shall forward a notification about the need to pay customs levies to the, no later than one day following the day of the adoption of the decision.

3. The customs regime of processing of goods outside the customs territory may be completed as re-import of goods, exported from the customs territory of the Republic of Tajikistan, or by placement of these goods under the customs regime, applicable to exported goods in compliance with requirements and provisions set by this Code.

The change of a customs regime of processing of goods outside the customs territory to the customs regime of exportation shall not be allowed, if in accordance with the legislation of the Republic of Tajikistan, the exported goods or their processed products are subject to obligatory re-import. The change of the customs regime of processing outside the customs territory to the customs regime applicable to exported goods shall be allowed without actual presentation of goods to the customs authority.

In case of alteration of the customs regime of processing of goods outside the customs territory to the customs regime of export with respect to exported goods, the amounts of export customs duties if they are established as if person should pay export customs duties, if they are established, and the interest thereon as if on the day of receipt of customs declaration for export, the payment of export customs duty was postponed.

4. If the processed products are placed under customs regime that does not provide for release of goods for free circulation, the sums of customs duties, taxes with respect to these goods may not exceed the sums calculated in accordance with paragraphs 2 and 3 of Article 207 of this Code, without taking into account the interests, except for the case provided by the Paragraph 5 of this Code.

5. If the processed products provided for preferential customs duties, taxes prior to their exportation, are imported (Paragraph 3 Article 198), the release of these products for free circulation is subject to customs duties, taxes in accordance with Article 207 of this Code as well as import customs duties, taxes with regard of which preferences were granted prior to the exportation of goods for processing.

CHAPTER 24 TEMPORARY IMPORT

Article 209

Content of the Customs Regime for Temporary Import of Goods

"Temporary import of goods" shall mean the customs regime under which foreign goods are used under the customs control within the established time limit (time limit of temporary import) on the customs territory of the Republic of Tajikistan with full or partial conditional exemption from customs duties and taxes, and without application of prohibitions and restrictions of economic nature, established in accordance with normative legal acts of the Republic of Tajikistan provided that they are re-exported from the customs territory of the Republic of Tajikistan.

Article 210

Terms of Placement of Goods under the Customs Regime for Temporary Import of Goods

1. Temporary import shall be allowed provided that the customs authority may identify goods in their re-export, except for the cases when the replacement of temporary imported goods with the goods of the same type is allowed by international legal acts ratified by the Republic of Tajikistan.

2. The Customs authority shall have the right to request from the person declaring the customs regime of temporary import to provide guarantees of proper fulfillment of obligations established by this Code (Article 160), including obligation to re-export temporary imported goods.

3. Foreign goods, earlier placed under other customs regimes, may be placed under the regime of temporary import in compliance with requirements and provisions stipulated by this Code.

Article 211

Restriction in Use and Disposal of Temporary Imported Goods

1. The person who obtained the permit of the customs authority for temporary import has the right to use temporary imported goods.

2. With the permission of the customs authority the right to use temporarily imported goods may be transferred to any other person, who may act as a declarant in accordance with Article 126 of this Code.

The customs authority allows to transfer the temporary imported goods to another person if this person undertakes the responsibility to fulfill the terms of the customs regime of temporary

import. At that, the person who initially obtained the permit for temporary import, shall pay customs duties, taxes for the period when this person used goods in accordance with the customs regime of the temporary import, if the partial conditional exemption from customs duties is applied to the goods in accordance with Paragraph 2 of Article 212 of this Code. If the compliance with the customs regime of temporary import is secured with guarantees (Article 160), the person to whom temporary imported goods are transferred shall draw up all relevant documents under his name. The said person shall enjoy rights and fulfill obligations established by this Code for the person who obtained the permission for temporary import from the date of issuance by the customs authority the permit for transfer of temporary imported goods.

3. Temporary imported goods shall remain in their original state, except for changes resulted from the natural wear or loss under normal conditions of conveyance (transportation), storage and use (operation). Operations required to ensure their safety shall be allowed with respect to temporarily imported goods, including repairs (except for major repair and modernization), technical maintenance and other operations required to preserve consumption properties of goods and maintain them in the state they were on the date of their placement under the customs regime of temporary import.

4. The disposal of temporary imported goods that is not stipulated by this Article shall not be allowed.

5. The transfer of goods to another person in accordance with Paragraph 2 of this Article may not be suspended and the time limit of temporary import may not be extended.

Article 212

Application of Customs Duties and Taxes

1. The Government of the Republic of Tajikistan shall establish the list of goods temporarily imported with full conditional exemption from customs duties and taxes as well as determine the conditions of this exemption.

Full conditional exemption from customs duties and taxes shall be allowed if temporary import does not bring any material economic damage to the Republic of Tajikistan, in particular in the following cases:

- 1) temporary import of containers, trays and other reusable containers and packages
- 2) if the temporary import of goods is executed in the context of the development of foreign trade relations and international relations in the field of science, culture, cinematography, sport, tourism and arrangement of exhibitions and fairs
- 3) if the purpose of the temporary import is to render the international assistance
- 4) if temporary import is executed on the lease terms.

2. With respect to other kinds of goods, and in case of non-fulfillment of the terms of full conditional exemption from customs duties and taxes established in accordance with paragraph 1 of this Article, the partial conditional exemption from customs duties and taxes shall be applied. In case of partial conditional exemption from customs duties and taxes, 3 percent of the amounts of customs duties and taxes payable shall be paid for each full and not full calendar month of placement of goods on the customs territory on the Republic of Tajikistan as if the goods were released into free circulation.

3. In case of partial conditional exemption from customs duties, taxes, the sums of customs duties, taxes shall be paid when the goods are placed under the customs regime of temporary import or periodically at the option of the person who obtained the permit for temporary import. Periodic payment of customs duties and taxes is determined by the person who got the permit for temporary import upon the consent of the customs authority. At that, the certain time limits of payment of customs duties and taxes shall be determined based on that these amounts shall be paid before the beginning of the relevant period.

4. The total amount of customs duties and taxes charged when goods are temporarily imported with partial conditional exemption from customs duties and taxes shall not exceed the amount of

customs duties and taxes that would be subject to payment if on the day of placing the goods under the temporary import regime, these goods were released for free circulation, without taking into account interests for delinquency in payment of customs duties, taxes and interests that may be charged in compliance with subparagraph 4 of Paragraph 2 of Article 214 of this Code.

5. If the sum of customs duties and taxes paid with partial conditional exemption from customs duties, taxes is equal to the sum that would be payable, if on the date of placement under the customs regime of temporary import the goods were released for free circulation, the goods are considered released for free circulation provided that economic prohibitions and restrictions established in accordance with normative legal acts of the Republic of Tajikistan are not applied to them, or the restrictions that were applied on the day of placement of goods under the customs regime of temporary import are annulled.

6. In case of placing temporary imported goods under other customs regimes the sums of customs duties and taxes paid with partial conditional exemption from customs duties and taxes shall not be refunded.

7. The person who obtained the permit for temporary import shall bear the responsibility for payment of customs duties and taxes in accordance with Paragraph 2 of Article 350 of this Code.

Article 213

Time Limit for Temporary Import

1. The time limit for import of goods shall be no more than two years.

The Government of the Republic of Tajikistan may establish shorter or longer marginal terms of temporary import, than it is provided by the first subparagraph of this Paragraph for certain kinds of goods including those supplied on leasing terms.

2. The customs authority shall set the time limit for temporary import of goods within the time limits mentioned in Paragraph 1 of this Article based on the application of the person applied for the permit for temporary import taking into account the purpose and circumstances of this import.

3. Under the well-reasoned request of the applicant, who obtained the permit for temporary import and in case of absence of violations of requirements and provisions provided by this Chapter, the established time limits of temporary import of goods may be extended by the decision of the customs authority within the time limits mentioned in Paragraph 1 of this Article.

Article 214

Termination and Suspension of the Customs Regime

1. The goods shall be exported from the customs territory of the Republic of Tajikistan or declared under another customs regime in accordance with this Code no later than the date of expiration of the time limit of temporary import of goods, established by the customs authority (Article 213).

2. The customs regime of temporary import may be terminated with release of goods for free circulation.

Upon the termination of the customs regime of temporary import with releasing goods for free circulation, the custom value and the quantity of goods shall be determined on the day of placement of goods under the customs regime of temporary import, and the rates of customs duties and taxes shall be determined on the day of the release of goods for free circulation, except for the case stipulated by Paragraph 5 of Article 212 of this Code. The declarant shall have the right to state the decrease of customs value of goods and (or) reduction in quantity resulting from their natural wear or natural loss under normal conditions of conveyance (transportation), storage and use (operation), and also as a result of accident or force majeure. Adjustment of the customs value of goods and (or) their quantity may be made if the declarant

submits to the customs authority reliable and documentary confirmed information.

When determining the sums of customs duties, taxes payable in case of release of goods for free circulation, the amounts of the customs payments, paid under partial exemption from payment of customs duties, taxes are offset in accordance with paragraphs 2 and 3 of Article 212 of this Code.

In case of release of goods for free circulation with partial conditional exemption from customs duties and taxes, for the period, when this exemption was applied, the interests of customs duties, taxes, that would be subject to payment, if the payment was made on installments from the day of application of partial exemption from customs duties and taxes, shall be paid except for the case stipulated by Paragraph 5 of Article 212 of this Code.

3. The customs regime for temporary import of goods shall be suspended when:

1) temporarily imported goods and means of transport are arrested or seized in compliance with the legislation of the Republic of Tajikistan

2) in case of placement of temporarily imported goods into a customs warehouse in compliance with Paragraph 3 of Article 217 of this Code

3) at the request of the person, who obtained the permit for temporary import, when placing temporary imported goods, with respect to which the partial exemption from payment of customs duties and taxes is applied, under other customs regimes that not stipulating the release of goods for free circulation.

The effect of the customs regime of temporary import shall be renewed upon the expiration of the suspension time limit.

When the effect of the customs regime of the temporary import is renewed the interest that shall be charged and paid in accordance with this Chapter, shall not be charged or paid for the period of suspension of the effect of the customs regime of the temporary import.

CHAPTER 25 CUSTOMS WAREHOUSE

Article 215

Content of the Customs Warehouse Customs Regime

'Customs warehouse' shall mean the customs regime under which imported goods onto the customs territory of the Republic of Tajikistan are stored under the customs control, without payment of customs duties or taxes, and without application of economic prohibitions and restrictions, established in accordance with normative legal acts of the Republic of Tajikistan, and also the goods, intended for export, are stored under the customs control on the terms stipulated by this Chapter.

Article 216

Customs Warehouses

1. Customs warehouses shall be specially allotted and equipped premises and (or) open grounds that meet the requirements established by Article 225 of this Code.

The goods, placed under customs regime of customs warehouse, shall be stored in customs warehouses, except for the goods mentioned in Paragraph 4 of Article 217 of this Code.

2. Customs warehouses shall be deemed as a zone of customs control.

3. The goods may be placed in any customs warehouse taking into account restrictions stipulated by this Code.

Article 217

Terms of Placement of Goods under Customs Regime

1. Any goods may be placed under the customs regime of the customs warehouse, except for the goods, prohibited by normative legal acts of the Republic of Tajikistan accordingly to the import into the Republic of Tajikistan and export from the Republic of Tajikistan, other goods with respect to which restrictions established in accordance with normative legal acts of the Republic of Tajikistan are applied and the list of which is determined by the Government of the Republic of Tajikistan, as well as the goods the serviceable time limit on the day of their declaration under the customs regime of the customs warehouse of which is less than the time limits established in accordance with Paragraph 2 of Article 218 of this Code.
2. The goods that can cause damage to other goods or require special storage conditions, shall be stored in customs warehouses or special premises of customs warehouses, specially adjusted for storage of such goods in compliance with mandatory requirements established in accordance with normative legal acts of the Republic of Tajikistan.
3. The goods that were initially placed under other customs regimes may be placed under the customs regime of the customs warehouse. Foreign goods may be placed in a customs warehouse in cases stipulated by this Code to suspend the effect of customs regimes that do not stipulate release of goods for free circulation.
4. The goods that cannot be stored in the customs warehouse located in a reasonable distance because of their size may be placed under the customs regime of a customs warehouse without actual placing of goods in the customs warehouse with a written permit of the customs authority. In this case, the person who declared the customs regime of the customs warehouse, shall provide to a customs authority the security of payment of customs levies that would be subject to payment in case of release of goods for free circulation, as well as follow all other requirements and provisions stipulated by this Chapter. At that, the goods may not be transferred for the use and disposal by other persons under any method, including the alienation of the goods within the period of their placement under the customs regime of the customs warehouse.

Article 218

Time limits of Placement of Goods in Customs Warehouse

1. The goods may be stored at the customs warehouse up to three years.
2. Goods that have limited shelf life and (or) sale life shall be declared under the customs regime different from the customs regime of the customs warehouse and shall be exported from a customs warehouse no later than 180 days before the expiration of the said time limit, except for the perishable goods with respect to which the authorized body on customs affairs may reduce the said time limit.
3. The time limit for storage of goods at a customs warehouse shall be determined by the person who places the goods into the warehouse in the customs declaration within the time limits stipulated by this Article.
4. At the reasoned request of the applicant, who placed his goods into the customs warehouse, the customs authority extends the time limit of storage of goods within the time limits stipulated by this Article.

Article 219

Operations with Goods at the Customs Warehouse

1. The persons, authorized with regard to goods, and their representatives shall have the right to make simple operations with goods stored at the customs warehouse to ensure safety of goods, in the original state, examine and measure goods, move them within the customs warehouse provided that these operations will not entail the change of the state of the goods, destroy their package and (or) change of affixed identification signs.
2. The operations not specified in Paragraph 1 of this Article, including taking samples and specimen from goods, simple assembling operations and also operations necessary for

preparation of goods for sale and transportation, including splitting of lots, formation of discharges, sorting, packing, re-packing, marking, operations necessary for improvement of goods quality, may be performed by the persons authorized with respect to goods and their representatives with permission of the customs authority.

The customs authority shall have the right to refuse to issue a permit for these operations in case their implementation may result in loss of goods and change of their essential properties.

3. Samples and specimen of foreign goods are subject to payment of import customs duties, taxes as if the said goods were released for free circulation, except for the case when the sample of the goods is returned to the customs warehouse within one month.

4. The goods, stored at the customs warehouse may be alienated or transferred to the ownership of disposal of another person in case of preliminary notification of the customs authority in a written form, except for the goods specified in Paragraph 4 of Article 217 of this Code. At that, the person who got property rights for goods shall submit to the customs authority the written obligation to fulfill the requirements and provisions established by this. paragraph. From the day following the day the customs authority received the obligation, the person who got the property rights for goods shall enjoy the rights and obligations established by this Code as assigned to the person who places the goods at the customs warehouse.

5. The goods may be transferred from one customs warehouse to another customs warehouse with a written permit of the customs authority prior to the expiration of the time limits, mentioned in Article 218 of this Code. At that, the time limit of storage of goods at the customs warehouse shall be neither terminated nor suspended.

Article 220

Exemption of Goods intended for Export from Customs Duties and Taxes or Refund of Customs Duties and Taxes

1. When placing foreign goods that were initially placed under other customs regimes and which are intended for exporting from the customs territory of the Republic of Tajikistan in the customs warehouse, import customs duties and taxes shall not be paid or the paid sums of the said customs duties and taxes shall be refunded in accordance with Chapter 48 of this Code if this exemption or refund are stipulated in actual export of goods from the customs territory of the Republic of Tajikistan. If goods are not exported from the customs territory of the Republic of Tajikistan, import customs duties, with respect of which the said amounts and interests thereof were exempted or refunded, shall be paid. The amounts of import customs duties, taxes and interests thereof shall be calculated based on the rules of termination of the effect of the previous customs regime and in accordance with the terms of placement of goods under a newly selected customs regime, determined by the declarant for the use of goods on the customs territory of the Republic of Tajikistan.

2. The exemption from, reimbursement and refund of internal taxes if these exemption and reimbursement or refund are stipulated in accordance with the tax legislation of the Republic of Tajikistan when the goods are actually exported from the customs territory of the Republic of Tajikistan are applied to the domestic goods placed at the customs warehouse and intended for exportation from the customs territory of the Republic of Tajikistan in accordance with the customs regime of export. In case if such goods were not actually exported within six months from the day of their placement in the customs warehouse interests in the size established by the tax legislation of the Republic of Tajikistan shall be charged in the procedure for levying customs payment stipulated by this Code.

Article 221

Worn Out, Spoilt or Damaged Goods

Goods which were worn out, damaged or broken as a result of an accident or force majeure during the period of their storage at a customs warehouse shall be placed under a definite customs regime, as if they were imported into the customs territory of the Republic of Tajikistan in a destroyed, damaged or broken state.

Article 222

Determination of Customs Value of the Goods Released for Free Circulation

If for the purposes of calculating customs duties and taxes in accordance with this Code, the customs value of goods and (or) their quantity after the storage of goods at the customs warehouse, is used, in the release of goods for free circulation the customs value of goods and (or) their quantity shall be determined on the day of the release of goods for free circulation.

Article 223

Termination of the Customs Regime

1. The goods shall be declared under another customs regime no later than the day of expiration of the time limit of storage of goods at the customs warehouse (Article 218) in compliance with requirements and provisions established by this Code.

After expiration of this time limit the goods are disposed of in compliance with the section VI of this Code.

2. Goods placed under the customs regime of the customs warehouse may be placed under another customs regime only by those persons which are authorized with respect to goods.

2. In release of goods from the customs warehouse, initially placed under the customs regime of temporary import, the time limit of temporary import of goods shall be renewed in accordance with this regime for further use on the customs territory of the Republic of Tajikistan. In release of the said goods for free circulation the calculation of customs duties and taxes shall be made in accordance with Article 214 of this Code.

4. The owner of the customs warehouse shall may declare the customs regime of destruction with respect to the goods stored at the customs warehouse taking into consideration provisions of Paragraph 2 of this Article.

Article 224

Types of Customs Warehouses

1. Customs warehouses may be of open and closed types.

Customs warehouses shall be warehouses of an open type if they are open for storage of any goods and for use by any persons.

Customs warehouses shall be warehouses of a closed type if they are used for storage of goods of the owner of the customs warehouse (Article 226).

2. The Government of the Republic of Tajikistan shall determine the list of goods that may not be stored at a customs warehouse of a closed type.

3. Customs warehouses of closed and open types may be used for storage of specific kinds of goods which require special conditions of storage or which can cause damage to other goods (specialized customs warehouses).

Article 225

Requirements for Arrangement, Equipment and Location of Customs Warehouses

1. Premises and (or) areas intended for establishment of a customs warehouse, shall be arranged and equipped so as to provide safety of goods, prevent access of unauthorized persons (those who are not employees of the warehouse, who are neither persons unauthorized with respect to

the goods nor representatives of the owners of the goods), as well as to provide conditions for customs control of these goods. Location of customs warehouses shall be determined taking into account the interests of trade organizations and other persons concerned.

2. The authorized body on customs affairs shall establish obligatory requirements for arrangement, equipment and location of premises and (or) open areas intended to be used as a customs warehouse, in accordance with Paragraph 1 of this Article.

Article 226

Owner of the Customs Warehouse

1. The owner of the customs warehouse may be a domestic legal entity included in the register of owners of customs warehouses.

2. The owner of the customs warehouse shall store goods under the customs control, in cases and on the terms established by this Code.

3. The relations between the owner of the customs warehouse and persons who place their goods for storage at the customs warehouse shall be based on the contract. The owner of the customs warehouse of an open type may not refuse to sign the contract if there are acceptable conditions for its signing.

4. The customs authorities without inclusion in the register of the owners of customs warehouses may act as owners of customs warehouses. The authorized body on customs affairs shall provide regular, not less than once in six months, official publication of the list of the customs warehouses, owned by customs bodies, as well as changes made in the list.

Article 227

Terms of Including the Register of Owners of Customs Warehouses

1. The terms of including into the register of owners of customs warehouses shall be as follows:
1) ownership (ownership, economic management or lease) of premises and (or) open areas suitable to be used as customs warehouses and to be complied with the established requirements (Article 225)

2) security of payment of customs duties in accordance with Article 384 of this Code

3) agreement on insurance of the risk of civil responsibility that may happen as a result of damage of goods of other persons, being stored, or violation by other persons of other terms of storage agreements. The insured sum within which the insurer is obliged to reimburse the damage caused to persons, whose property interests are affected, shall be calculated based on the actual useful space and useful volume and shall be determined based on 5- fold of the statutory minimum monthly wage for each square meter of the useful space in case of an open area used as a customs warehouse, and based on 2-fold of the statutory minimum monthly wage for one cubic meter of the actual useful volume in case a premise is used as a customs warehouse, but may not exceed 8000 -fold of statutory minimum monthly wage.

2. If the ownership of premises and (or) open areas is based on the lease agreement, this agreement shall be concluded for the period not less than three years from the day of submitting the application about inclusion into the Register of owners of customs warehouses.

Article 228

Application for Inclusion in the Register of Owners of Customs Warehouses

1. The inclusion to the Register of owners of customs warehouses shall be made based on the application of the person that meets the requirements established by Article 227 of this Code.

2. The Application for Inclusion in the Register of Owners of Customs Warehouses shall include:

- 1) a request to the customs authority to include in the Register of owners of customs warehouses
 - 2) information about name, organizational and legal structure , location, open bank accounts, and the size of fully formed charter (aggregate) capital, charter fund or share payments of an applicant
 - 3) information about the type of customs warehouse (the grounds for necessity and expediency of choosing the closed type warehouse)
 - 4) information about premises and (or) open areas that are in the ownership of the applicant and which are intended for the use as a customs warehouse, their location, equipment and logistics
 - 5) information about security for payment of customs duties in accordance with Article 384 of this Code
 - 6) information about contract (contracts) of insurance of risk of civil responsibility of the applicant..
3. The application for the inclusion in the Register of owners of customs warehouses shall be supported with the following documents that confirm the declared data:
- 1) foundation documents and the document proving the fact of inclusion of a legal entity in the Unified public register of legal entities
 - 2) certificate on state registration of a legal entity
 - 3) certificate on tax registration of an applicant
 - 4) documents proving the ownership rights with regard to premises and (or) open grounds intended to be used as a customs warehouse
 - 5) plans and schemes of premises and (or) open grounds intended for establishment of the customs warehouse
 - 6) documents, proving the size of fully formed charter (aggregate) capital, charter fund or share payments of the applicant
 - 7) documents, proving the security of customs duties in accordance with Article 384 of this Code
 - 8) confirmation from banks about accounts open there
 - 9) insurance policy.
4. A separate application shall be submitted for each territorial allotted premise and (or) each territorial allotted open ground, intended for establishment of the customs warehouse.

Article 229

Certificate on Inclusion in the Register of Owners of Customs Warehouses

1. The owner of the customs warehouse is added to the Register of the owners of customs warehouses by each territorial allotted premise and (or) each territorial allotted open area that are used as customs warehouses. For each territorially allotted premise and (or) each territorially allotted open area, a separate certificate on inclusion to the Register of owners of customs warehouses shall be issued.
2. Certificate on inclusion in the Register of owners of customs warehouses shall include:
 - 1) the name of the owner of customs warehouse, indication of its organizational legal structure and location
 - 2) information about the right of ownership of premises and (or) open grounds used as the customs warehouse
 - 3) information about the security of payment of customs duties in accordance with Article 384 of this Code
 - 4) type of the customs warehouse
 - 5) location of the customs warehouse.
3. The certificate on inclusion in the Register of owners of customs warehouses shall be valid during five years.

Article 230

Obligations and Responsibilities of the Owner of the Customs Warehouse

1. The owner of the customs warehouse shall be obliged to:
 - 1) follow the requirements and provisions established by this Code with respect to storage of goods at the customs warehouse
 - 2) keep records and submit to customs authorities reports on the stored goods (Article 405)
 - 3) ensure safety of the goods placed in the customs warehouse
 - 4) ensure the impossibility of the access to the stored goods of unauthorized persons without permission of customs authorities
 - 5) pay customs duties and taxes in cases provided for by paragraph 2 of this Article as well as in the case stipulated by paragraph 1 of Article 90 of this Code, if the owner of the customs warehouse obtained the permission for internal customs transit.
2. The owner of a customs warehouse shall bear responsibility for payment of customs duties and taxes in cases when goods are lost or released without permission of the customs authority. The owner of the customs warehouse shall not bear the responsibility for payment of customs duties and taxes only in the case, if the goods are destructed and irrevocably lost as a result of an accident, force majeure or natural loss under normal conditions of storage.

Article 231

Withdrawal of a Certificate about Inclusion in the Register of Owners of Customs Warehouses

The customs authority may withdraw the certificate about inclusion in the register of owners of customs warehouses in the following cases:

- 1) If the owner of the customs warehouse does not follow even one of the conditions of inclusion in the Register of the owners of customs warehouses established by Article 227 of this Code
- 2) If the owner of the customs warehouse does not fulfill obligations stipulated by sub paragraph 5 of Paragraph 1 of Article 230 of this Code
- 3) If the owner of the customs warehouse was repeatedly brought to administrative liability for customs administrative delinquencies.

Article 232

Operations with Goods in Case of Exclusion of the Owner of Customs Warehouse from the Register of Owners of Customs Warehouses

In case of withdrawal of the certificate about inclusion in the Register of owners of customs warehouses or exclusion of the owner of customs warehouse from the Register of the owners of customs warehouses under other reasons, the goods that are stored at the customs warehouse shall be placed at his expense to another customs warehouse within two months from the date of his exclusion. The owner of the customs warehouse shall be obliged to notify the persons who placed their goods at the customs warehouse, within three days from the day of his exclusion from the Register of owners of customs warehouses. The goods not allowed to be placed at the customs warehouse from the day following the day of exclusion of the owner of the customs warehouse from the Register of the owners of the customs warehouses.

Article 233

Storage of Goods at Customs Warehouses of Customs Authorities

1. Customs warehouses of customs authorities shall be open warehouses and shall comply with the requirements established by Article 225 of this Code.
2. In case of storage of goods at customs warehouses the relations of customs authorities with persons placing goods at the customs warehouses shall be regulated by this Code and the Civil Code of the Republic of Tajikistan. The contract that is concluded between the customs authority and the person who places the goods at the customs warehouse shall comply with requirements

of the civil legislation of the Republic of Tajikistan established for a public contract. The customs authority may not refuse to conclude a contract if the conditions of its signing exist. The customs authority proves the submission of goods for storage by issuing the receipt to the person who places the goods at the customs warehouse, the form of which is determined by the authorized body on customs affairs.

3. Rights, obligations and responsibility of customs authorities associated with the storage of goods at the customs warehouses shall arise from the essence of general provisions concerning storage stipulated by the civil legislation of the Republic of Tajikistan, taking into account the provisions established by this Code.

The Customs authority shall bear the responsibility for payment of customs duties in case of the loss of goods that were stored at the customs warehouse, except for the case if the goods were destroyed or irrevocably lost as a result of force majeure or natural loss under normal conditions of storage

Article 234

Content of the Customs Regime for Re-import of Goods

1. 'Re-import of goods' shall mean the customs regime under which goods, previously exported outside the customs territory of the Republic of Tajikistan, are re-imported within the time limit set in subparagraph 2 of paragraph 1 of Article 235 of this Code) without payment of customs duties and taxes, and without application of economic prohibitions and restrictions established in accordance with normative legal acts of the Republic of Tajikistan. .

2. The goods placed the customs regime of re-import shall be deemed for the customs purposes as goods released for free circulation.

Article 235

Terms of Placement of Goods under the Re-Import Customs Regime

1. Placement of goods under the re-import customs regime shall be allowed, if:

1) when exporting from the customs territory of the Republic of Tajikistan the goods had the status of goods being released for free circulation, or the status of processed products of foreign goods (Chapter 21)

2) good were declared under the re-import customs regime within three years from the day following the day the said goods crossed the customs territory of the Republic of Tajikistan when they were exporting from the customs territory of the Republic of Tajikistan. At the motivated request of the interested person the authorized body on customs affairs shall extend the said time limit with respect to the equipment used for construction, manufacturing, and extraction of minerals and for other similar purposes provided all provisions of this paragraph are complied with.

3) the goods remain in the same state as they were exported from the customs territory of the Republic of Tajikistan, except for the changes caused by natural wear or natural loss under normal transportation, storage or usage (operational) conditions

4) import customs duties, taxes and subsidies and other charges subject to be refunded to the state budget in case of re-import of goods were paid (Article 236).

2. Use of goods outside the territory of the Republic of Tajikistan for commercial purposes, as well as for performing operations with goods which are required to preserve their safety, including repairs (except for major repairs and modernization), technical maintenance and other operations required for maintaining consumer properties of goods and preserving them in the state they had on the day of their export from the customs territory of the Republic of Tajikistan, shall not prevent the placement of goods under the re-import customs regime, except for cases when repair operations have resulted in increase in the value of the goods as compared to the value effective at the moment of their export.

3. The goods previously placed under other customs regimes may be placed under the regime of re-import.

Article 236

Refund of Import Customs Duties, Taxes and Subsidies in Re-import of Goods

1. Under re-import of goods the following shall be refunded to the state budget:

1) the amounts of import customs duties, taxes and (or) interests thereof, if the amounts of these duties, taxes and (or) interests thereof were not charged or refunded in connection with the export of goods from the customs territory of the Republic of Tajikistan

2) the amounts of internal taxes, subsidies and other amounts that are not paid or received directly or indirectly as payments, benefits or reimbursement in connection with export of goods out of the customs territory of the Republic of Tajikistan.

2. the amounts of import customs duties and taxes are charged in accordance with the rules specified by Paragraph 4 of Article 185 of this Code to determine customs duties, taxes payable under the release of processed products for free circulation.

The amounts of internal taxes are calculated based on the rates effective at the day of receipt of customs declaration in export of goods outside the customs territory of the Republic of Tajikistan, and the customs value of goods and (or) their quantity that are determined when exporting goods outside the customs territory of the Republic of Tajikistan.

3. The procedure for calculation of subsidies and other amounts, not specified in Paragraph 2 of this Article shall be determined by the Government of the Republic of Tajikistan. The Government of the Republic of Tajikistan shall have the right to specify the cases when along with the said amounts interests are charged in the size established by the tax code of the Republic of Tajikistan.

4. Customs authorities shall collect the amounts of customs duties, taxes and subsidies and other amounts and interests thereof stipulated by this Article in the procedure established by this Code.

Article 237

Documents and Information Required for Placement of Goods under Customs Regime of Re-import

1. To obtain the permit for placement of goods under the customs regime of re-import, a declarant shall submit to the customs body the information about circumstances of the exportation of goods from the customs territory of the Republic of Tajikistan and also the data about repairs of goods, if such operations were performed outside of the customs territory of the Republic of Tajikistan.

2. To prove the data, specified in paragraph 1 of this Article, the declarant shall submit to the customs body the customs declaration, accepted when exporting goods from the customs territory of the Republic of Tajikistan, the documents proving the date of good's crossing the customs border under their exportation, the documents proving the compliance with requirements of Article 236 of this Code, as well as other documents proving the declared data.

Article 238

Refund of Export Customs Duties in Re-Import of Goods

1. Refund of export customs duties paid shall be made if goods are imported to the customs territory of the Republic of Tajikistan in accordance with the customs regime of re-import no later than six months from the day, following the day goods crossed the border in their export from the customs territory of the Republic of Tajikistan.

2. The refund of export customs duties paid shall be made by the authorized bodies in the area of finance upon the decision of customs authorities in accordance with this Code.

CHAPTER 27 RE-EXPORT

Article 239

Content of the Re-Export Customs Regime for Goods

'Re-export of goods' shall mean the customs regime under which goods that were previously imported onto the customs territory of the Republic of Tajikistan are exported from this territory, exempt from or with refund of the customs import duties and taxes that were paid, and without economic prohibitions and restrictions being applied to them, established in accordance with normative legal acts of the Republic of Tajikistan.

Article 240

Terms of Placement of Goods under the Re-Export Customs Regime

1. Goods shall be re-exported under the following terms:
 - 1) export of goods placed in the temporary storage places, prior to their placement under a definite customs regime
 - 2) export of goods previously declared under the customs regime for release of goods into free circulation, in fulfillment of the provisions specified in Article 242 of this Code.
 - 3) export of foreign goods, which have not undergone processing operations and which were previously placed under the customs regimes for processing on customs territory and processing for free circulation.
 - 4) Export of foreign goods previously placed under the customs regimes for customs warehouse, free customs zone and free warehouse.
 - 5) Export of foreign goods, imported to the customs territory of the Republic of Tajikistan with violation of prohibitions for importation established in accordance with normative legal acts of the Republic of Tajikistan (paragraph 1 of Article 12).
2. The procedure for customs clearance of re-exported goods shall be established by the authorized body on customs affairs.
3. Excise goods shall be re-exported provided that import customs duties and taxes are secured or customs escort is arranged.
4. Additional conditions of placement of goods under the customs regime of re-export may be established by normative legal acts of the Republic of Tajikistan and (or) international legal acts ratified by the Republic of Tajikistan.

Article 241

Application of Customs Duties, Taxes in Re-export of Goods

1. In re-export of goods, exemption from import customs duties and taxes or their refund shall be provided if these exemption and refund are stipulated upon the termination of the customs regime, under which the goods were placed on the customs territory of the Republic of Tajikistan
2. When exporting re-exported goods, export customs duties shall not be paid.

Article 242

Application of the Re-Export Customs Regime with Respect to Goods Released for Free Circulation

1. Goods released for free circulation with regard of which it has been established that, at the moment of crossing the customs border, they had defects or failed to comply in quantity, quality, description, package or other terms of the foreign economic transaction and, for these reasons, the goods are being returned to the supplier or the other person designated by the supplier, may be placed under the customs regime for re-exportation, provided the following requirements have

been met:

1) goods were neither used nor repaired in the Republic of Tajikistan, except for cases when it was necessary to use the goods for revealing defects or other circumstances which caused return of the goods.

2) goods may be identified by customs authorities

3) goods are exported within six months from the date of their release for free circulation

2. When re-exporting goods in accordance with paragraph 1 of this Article the customs duties and taxes paid shall be refunded in accordance with Article 397 of this Code.

CHAPTER 28 DESTRUCTION

Article 243

Content of the Customs Regime for Destruction of Goods

'Destruction of goods' shall mean the customs regime under which foreign goods are destroyed under the customs control, without payment of customs duties and taxes and without application of economic prohibitions and restrictions, established in accordance with normative legal acts of the Republic of Tajikistan.

Article 244

Terms of Placement of Goods under the Customs Regime for Destruction of Goods

1. The destruction of goods shall be allowed, if the goods, undergone destruction, cannot be restored to their original state by economically efficient method.

2. The following categories of goods shall not be placed under the customs regime for destruction:

1) cultural values

2) endangered species of animals and plants, or parts and derivatives thereof, except for cases when their destruction is required to prevent epidemics and epizootic

3) goods accepted by customs authorities as a pledge until the termination of pledge relations

4) goods withdrawn or seized by the authorized state bodies in compliance with legislation of the Republic of Tajikistan

5) other goods, the list of which may be determined by the Government of the Republic of Tajikistan.

3. The destruction of goods shall not be allowed if:

1) it may cause harm to environment and present a direct or potential danger to the life and health of people

2) it is made through consumption of goods in accordance with their usual designation

3) it may result in expenses for government bodies of the Republic of Tajikistan..

Article 245

Time Limit and Place of Destruction

1. The time limit of destruction of goods shall be determined by the customs authority based on the application of the declarant, proceeding from the time rationally necessary for destruction of this kind of goods by the declared method, and the time necessary for transportation of goods from their location to the place of destruction.

2. The declarant shall agree the place of destruction with the customs authority taking into consideration the requirements of the Environment Protection Legislation of the Republic of Tajikistan.

Article 246

Application of Customs Regime of Destruction of Goods Damaged as a result of an Accident of Force Majeure

1. The customs regime of destruction of goods may be applied with respect to goods that were damaged or irrevocably lost as a result of an accident of force majeure.
2. In case of placement of destructed or damaged goods under the customs regime of destruction, the provisions of the Paragraph 1 of Aarticle 244 and Article 247 of this Code are applied.

Article 247

Wastes resulting from destruction of goods

1. Wastes, resulting from destruction of foreign goods shall be subject to customs duties, taxes as if these wastes were imported to the customs territory of the Republic of Tajikistan in this state, except for the cases when these wastes are exported from the customs territory of the Republic of Tajikistan or processed until the condition unsuitable for their further commercial use on the customs territory of the Republic of Tajikistan and can not be restored by any efficient economic method.

The wastes that are subject to customs duties, taxes are subject to declaration.

2. For the purposes of collection of customs duties and taxes, the wastes are considered as goods imported to the customs territory of the Republic of Tajikistan.
3. The customs value of wastes shall ne determined in accordance with the rules stipulated by Article 183 of this Code.
4. The declarant shall be responsible for payment of customs duties and taxes related to wastes.

CHAPTER 29 REFUSAL OF GOODS IN FAVOR OF THE STATE

Article 248

Content of the Customs Regime for Refusal of Goods in Favor of the State

'Refusal of goods in favor of the State' shall mean the customs regime under which goods are transferred free of charge to state ownership without payment of customs duties and taxes and also without application of economic prohibitions and restrictions, established in accordance with normative legal acts of the Republic of Tajikistan.

Article 249

Terms of Placement of Goods under the Customs Regime for Refusal in Favor of the State

1. Refusal of goods in favor of the State shall not entail any expenses for government bodies of the Republic of Tajikistan, or other expenses that cannot be reimbursed at the expense of the funds earned from the sale of goods.
2. The goods prohibited for circulation in accordance with normative legal acts of the Republic of Tajikistan may not be placed under the customs regime for refusal in favor of the State. The goods prohibited for circulation by normative legal acts of the Republic of Tajikistan shall be transferred to the state ownership based on the court decision with application of confiscation on legal violations in the area of customs.
3. The Government of the Republic of Tajikistan shall create the specific list of goods that may not be placed under the customs regime for refusal of goods in favor of the State.

Article 250

The Status of Goods that were Refused in Favor of the State

1. The goods, placed under the customs regime of refusal in favor of the State, become the

ownership of the government in accordance with this Code.

2. From the moment of transfer of goods, refused in favor of the state, to the customs authority, for customs purposes, the goods have the status of released for free circulation on the customs territory of the republic of Tajikistan.

Article 251

Responsibility for Application of the Customs Regime for Refusal of Goods in favor of the State

The declarant shall be responsible for placing the goods under customs regime for refusal of goods in favor of the State. Customs authorities shall not reimburse any property claims of the persons authorized with respect to goods refused by the declarant in favor of the State

Article 252

Content of Temporary Export Customs Regime

1. Temporary exportation shall mean the customs regime under which domestic goods may be used outside the customs territory of the Republic of Tajikistan within a set time period with full conditional exemption from export customs duties and without application of economic prohibitions and restrictions, established in accordance with normative legal acts of the Republic of Tajikistan.

2. In case of temporary export of goods, exemption, refund or reimbursement of internal taxes shall not be provided.

Article 253

Terms of Placement of Goods under the Customs Regime for Temporary Export of Goods

1. Goods shall be placed under the customs regime of temporary export, provided the following requirements are met:

1) identification of goods by customs authorities in their re-import is ensured
2) submission of a document on commitment to re-import goods in compliance with the format determined by the authorized body on customs issues.

3) the payment of export customs duties is secured.

3. The goods prohibited to be exported outside the customs territory of the Republic of Tajikistan by normative legal acts of the Republic of Tajikistan shall not be placed under a customs regime of temporary export of goods.

Article 254

Time Limit for Temporary Export of Goods

1. The total time limit for temporary import shall be no more than three years.

The time limit for temporary export of goods shall be established by the customs authority at the application of the declarant, based upon the purpose and circumstances of the export, taking into account the provisions of paragraph 2 of this Article.

Upon a well-reasoned request of the declarant, the declared time limit for temporary export of goods is extended taking into consideration of paragraph 2 of this Article, but no longer than one year.

2. With respect to certain types of temporarily exported goods the re-importation of which is mandatory in accordance with normative legal acts of the Republic of Tajikistan, the Government of the Republic of Tajikistan shall establish maximum time limits for temporary export.

Article 255

Application of Export Customs Duties

1. In case of temporary exportation of goods the full conditional exemption from export customs duties shall be provided.
2. If temporary exported goods were not returned, the amounts of export customs duties, calculated based on the customs value of goods and (or) their quantity at the moment of their export, as well as rates of customs duties effective on the day of declaration of goods under customs regime of temporary export shall be paid. The interests of the said amounts shall be paid at the rates established by the tax code of the Republic of Tajikistan, as if with respect to these amounts was given a postponement on the day of placement of domestic goods under the customs regime of temporary export.

Article 256

Termination of the Customs Regime of Temporary Exportation of Goods

1. Temporarily exported goods shall be subject to re-importation to the customs territory of the Republic of Tajikistan no later than the day of the expiration of the time limit for temporary export (Article 254) or shall be declared for other customs regime in accordance with this Code.
2. At the request of the person, who placed the goods under a customs regime of temporary export, the customs authority allows to change the customs regime of temporary export to the customs regime of export in compliance with provisions and requirements stipulated by this Code, except for the case, if in accordance with normative legal acts of the Republic of Tajikistan temporarily exported goods are subject to re-importation to the customs territory of the Republic of Tajikistan.
3. When the rights of ownership with regard to temporarily exported goods have been transferred to a foreign person, the person who temporarily exported the goods shall be obliged to change the temporary export customs regime to the export customs regime, except in the event provided by paragraph 2 of this Article.
4. A change in the temporary export customs regime to the export customs regime applicable to the exported goods shall be allowed without actual presentation of the goods to the customs authority.

Article 257

Responsibility for Payment of Customs Duties

The person, who placed the goods under the customs regime of the temporary export, shall be responsible for payment of customs duties in accordance with paragraph 2 of Article 350 of this Code.

CHAPTER 31 DUTY-FREE TRADE

Article 258

Content of the Duty-Free Trade Customs Regime

1. 'Duty-free trade ' shall mean the customs regime under which the foreign goods, imported to the customs territory of the Republic of Tajikistan, or domestic goods are sold in retail to natural persons, leaving the customs territory of the Republic of Tajikistan, in the duty-free shops, without payment of customs duties, taxes, and without prohibitions and restrictions of economic nature being applied to them, established in accordance with normative legal acts of the Republic of Tajikistan
2. Any goods may be placed under the duty-free trade customs regime, except for goods

prohibited for import to and export from the Republic of Tajikistan, goods withdrawn from civil circulation on the territory of the Republic of Tajikistan, and other goods specified by the Government of the Republic of Tajikistan.

3. Goods, specified in Paragraph 1 of this Article, shall be sold in duty-free shops under customs control on the customs territory of the Republic of Tajikistan at checkpoints at the customs border of the Republic of Tajikistan.

4. Goods, sold in a duty-free shop shall have means of identification, in the order, determined by the authorized body on customs affairs.

5. In case of placement of domestic goods under the customs regime of duty-free trade, there shall be exemption from payment, return or reimbursement of domestic taxes in accordance with the tax legislation of the Republic of Tajikistan.

6. In case of placement of foreign goods under the customs regime of duty-free trade, the earlier paid customs duties and taxes shall be reimbursed, if this reimbursement is provided in actual export of goods from the customs territory of the Republic of Tajikistan.

7. Only the owner of the duty-free shop may act as declarant of the goods, placed under the customs regime of duty-free trade.

8. Only the domestic legal entity that is included into the Register of duty-free shop owners may act as owner of the duty-free shop.

9. Goods used to ensure the operation of a duty-free shop shall not be subject to placement under the duty-free trade customs regime.

10. Duty-free shops shall be established in accordance with the procedure for establishment of the regime at checkpoints of the State border of the Republic of Tajikistan in case of availability of registration and permit documents for retail sale, if their mandatory availability is provided by the legislation of the Republic of Tajikistan.

11. Release of goods in accordance with the duty-free trade customs regime shall be allowed after receipt of a certificate on including into the Register of duty-free shop owners.

Article 259

Requirement for Construction and Equipment of a Duty-Free Shop

1. The premise of the duty-free shop can consist of trade halls, subsidiary halls, and warehouses. These premises should be equipped in the way so as to ensure sale of good only in the trade halls of the duty-free shop, safety of goods and possibility of conducting customs control with regard to them.

2. The authorized body on customs affairs establishes necessary requirements for equipment of warehouses of duty-free shops, if these warehouses are located outside the checkpoint of the State border of the Republic of Tajikistan, applicable to the order specified by Article 107 of this Code.

3. Trade halls of the duty-free shop shall be located so as to exclude the possibility of leaving the goods, bought in the duty-free shop, on the customs territory of the Republic of Tajikistan, including their transmission to natural persons who stay on this territory.

4. Premises of the duty-free shops shall be considered as customs control zones.

5. If the premises are owned under the leasing contract, such contract must be concluded for the term not less than three years on the day of submitting the application on including into the Register of duty-free shop owners.

Article 260

Conditions for Including into the Register of Duty-Free Shop Owners

1. Conditions for including into the Register of duty-free shop owners shall be the following:

- 1) disposal (ownership or leasing) of the premises that are appropriate to be used as a duty-free shop and meet the established requirements (Article 259);
- 2) ensuring payment of customs payments in accordance with Article 384 of this Code;
- 3) availability of agreement on insurance of civil liability risk that may occur in case of causing damage to goods of other persons, that are under sale, or in case of violation of other terms of the sale agreement with other persons. The insurance sum within which the insurer is obliged, in each insurance case, to compensate damage to persons, whose valuable interest are damaged, shall be calculated based on the usable area and usable volume, and shall be determined based on the double minimal salary that is established by law per one cubic metre of usable area, but can not be less than 3000-multiple minimal salary that is established by law.

Article 261

Application on Including into the Register of Duty-Free Shop Owners

1. Including into the Register of duty-free shop owners shall be done based on application of the person who meets the requirements set by Articles 258-260 of this Code.
2. Application on including into the Register of duty-free shop owners shall contain:
 - 1) application with Customs on including into the Register of duty-free shop owners;
 - 2) data on the name, on the organizational and legal form, on location, on bank accounts, as well as on the size of fully formed authorized capital, authorized fund or share of an applicant;
 - 3) data on premises disposed by the applicant and intended for use as a duty-free shop, on their location, equipment and their logistics;
 - 4) data on ensuring payment of customs payments in compliance with Article 384 of this Code;
 - 5) data on agreement (agreements) on insuring risks of civil liability of the applicant;
3. The following documents shall be attached to the application on including into the Register of duty-free shop owners that confirm the declared data:
 - 1) registration documents and a document that confirms inclusion of the legal entity into the Single State Register of Legal Entities;
 - 2) certificate on state registration of a legal entity;
 - 3) certificate on registration of an applicant in the tax body;
 - 4) documents confirming the right of ownership with regard to premises intended for use as a duty-free shop;
 - 5) plans and drawings of the premises intended for use as a duty-free shop;
 - 6) documents confirming the size of fully formed authorized capital, authorized fund or share of an applicant;
 - 7) documents confirming insurance of payment of customs payments in compliance with Article 384 of this Code;
 - 8) confirmation from banks on opening bank accounts;
 - 9) insurance police;
4. Separate application shall be submitted for each territorially separated premise, intended for use as a duty-free shop.

Article 262

Obligations and Responsibilities of the Duty-Free Shop Owner

1. The owner of a duty-free shop shall be obliged to:
 - 1) comply with the requirements and conditions of the duty free trade customs regime;
 - 2) comply with requirements for construction and equipment of the duty-free shop (Article 260);
 - 3) prevent possibility to use goods coming to a duty-free shops for sale, for other purposes;
 - 4) keep records and submit to customs authorities reports on goods placed and sold in this shop (Article 405);
 - 5) store the goods, placed under the duty-free trade customs regime only in auxiliary premises

and warehouses of the duty-free shop;

6) pay customs duties and taxes in cases provided by Paragraph 2 of this Article and Paragraph 2 of Article 263 of this Code, as well as in case provided by Paragraph 1 of Article 90 of this Code, if the owner of the duty-free shop got the permit for internal customs transit;

7) comply with requirement, established by the legislation of the Republic of Tajikistan in the sphere of trade, with account of peculiarities established by this Code;

8) in case of close of duty-free shop, to notify the customs authority.

2. The owner of the duty-free shop shall bear responsibility for payment of customs duties and taxes with respect to the goods that were placed under the duty-free trade customs regime, in case of loss of foreign goods or their use for different purposes than sale in the duty-free shop in retail to natural persons, leaving the customs territory of the Republic of Tajikistan, in accordance with requirement and conditions established by this Chapter. The owner of the duty-free shop shall not be responsible for payment of customs duties and taxes only in the case if the goods were destructed or lost due to accident, force majeure, or natural loss under normal conditions of storage and sale.

Article 263

Certificate on Including into the Register of Duty-Free Shop Owners

1. Owner of a duty-free shop shall be included into the Register of duty-free shop owners for each territorially separated premise that is used as a duty-free shop. Separate certificate on including into the Register of duty-free shop owners shall be issued for each territorially separated premise.

2. Certificate on including into the Register of duty-free shop owners shall contain:

1) name of a duty-free shop owner, its organizational and legal form and location;

2) data on disposal of premises used as a duty-free shop;

3) data on the size and forms of security of payment of customs payments in compliance with Article 384 of this Code;

4) indication of a duty-free shop location.

3. Certificate on including into the Register of duty-free shop owners shall be valid for five years.

4. Certificate on including into the Register of duty-free shop owners may be withdrawn by Customs body in the following cases:

1) failure by the duty-free shop owner to comply with at least one of the conditions to act as a duty-free shop owner set in Chapter 31 of this Code;

2) failure by the duty-free shop owner to comply with one of the conditions set in Paragraph 5 Part 1 Article 230 of this Code;

3) repeated bringing of the duty-free shop owner to administrative account for committing administrative violations in the field of Customs affairs.

5. In case of withdrawal of the certificate on including into the Register of duty-free shop owners:

1) foreign goods placed under the duty-free trade customs regime, should be placed under different customs regime within 15 day from the day after withdrawal of the certificate;

2) the sums of domestic taxes reimbursed with respect to domestic goods, placed under the duty-free trade customs regime and located in the duty-free shop, shall be charged in accordance with the tax legislation of the Republic of Tajikistan with interests charged at the rates of refinancing of the National bank of Tajikistan, active at the period of goods being located in the duty-free shop, in the order, provided by this Code for charge of customs payments.

3) from the day after withdrawal of the certificate, the goods, placed under the duty-free trade customs regime, shall be considered, for customs purposes, as goods being temporary stored. Sale of these goods, as well as placement of other goods in the duty-free shop shall not be allowed.

4) withdrawal of the certificate on including into the Register of duty-free shop owners shall not exempt the owner of the shop from compliance with requirements and fulfillment of obligations established by this Code.

CHAPTER 32 FREE CUSTOMS ZONE

Article 264

Purpose of the Free Customs Zone Customs Regime

1. "Free customs zone" shall mean the customs regime under which foreign goods are placed and used within the relevant territorial borders of a special economic zone with full or partial exemption from customs duties and taxes, and without prohibitions and restrictions of economic nature being applied to goods, established in accordance with normative legal acts of the Republic of Tajikistan.
2. Free customs zone as a territory on which the free customs zone customs regime is under operation, shall be established in accordance with normative legal acts of the Republic of Tajikistan.

Article 265

Goods Allowed to be Placed Under the Free Customs Zone Customs Regime

1. Goods required to establish a free economic zone shall be placed under the free customs zone customs regime on the territory of the free customs zone, except for the cases provided for by the normative legal acts of the Republic of Tajikistan.
2. A list of goods required to establish a free economic zone shall be specified in the Regulation on free customs zones, which is approved in compliance with the normative legal acts of the Republic of Tajikistan.

Article 266

Operations with Goods Placed under the Free Customs Zone Customs Regime

1. Working and other commercial operations with goods including their retail sale shall be allowed with goods placed under the free customs zone customs regime, provided that the provisions of this Code and other normative legal acts of the Republic of Tajikistan are complied with.
2. In free customs zones, certain prohibitions and restrictions with regard to operations with certain goods may be established by normative legal acts of the Republic of Tajikistan. Customs bodies shall have the right to prohibit certain persons to do operations with goods in free customs zones, if those persons do not comply with the provisions of this Code and other normative legal acts of the Republic of Tajikistan, or to refuse such persons in access to free customs zones.
3. In compliance with normative legal acts of the Republic of Tajikistan, certain goods may be prohibited from or restricted for importation into the territory of a free customs zone.

Article 267

Time Limit for Goods to Remain Under the Free Customs Zone Customs Regime

1. Goods may remain under the free customs zone customs regime without time limitations, provided the free customs zone is operating.
2. When a free customs zone is abolished, goods that were previously placed under the free customs zone customs regime shall be declared under a different customs regime within the time limit designated by the normative legal acts of the Republic of Tajikistan for the abolishment of

a free customs zone.

Article 268

Measures to Ensure Compliance with the Customs Legislation of the Republic of Tajikistan on Free Customs Zones

1. In order to ensure customs control, the territory designated for establishment of a free customs zone, must be duly equipped.
2. The head of the free customs zone administration must:
 - 1) exclude the possibility for goods and means of transport to move across the territorial borders of the free customs zone without customs control;
 - 2) create due conditions for customs bodies to exercise customs control over goods and means of transport imported and exported across the territorial borders of the free customs zone;
 - 3) fulfill requirements of customs bodies on observation of the legislation of the Republic of Tajikistan in the field of customs affairs.

Article 269

Accounting for Goods Located in Free Customs Zones

1. Persons carrying out operations with goods in free customs zones shall keep accounts of imported, exported, stored, manufactured, processed, purchased and sold goods, and shall provide the customs bodies with reports on these goods in compliance with the procedures determined by the authorized body on customs affairs in coordination with the authorized state body on foreign trade activity.
2. Any changes with goods within the territories of free customs zones must be reflected in the accounting documents.

Article 270

Charging Customs Duties and Taxes and Application of Measures Associated with Prohibitions and Restrictions of Economic Nature

1. When foreign goods are placed under the free customs zone customs regime, they shall be fully or partially exempted from customs duties and taxes, and measures associated with prohibitions and restrictions of economic nature, established in accordance with normative legal acts of the Republic of Tajikistan, shall not apply. When exporting these goods from the territory of free customs zones to other customs zones of the Republic of Tajikistan, customs duties and taxes shall be charged, and measures associated with prohibitions and restrictions of economic nature, established in accordance with normative legal acts of the Republic of Tajikistan shall apply in compliance with the terms of the declared customs regime.
2. Foreign goods that are placed under the free customs zone customs regime on the territory of this free customs zone shall be considered as being outside the customs territory of the Republic of Tajikistan for the purpose of levying customs duties and taxes.
3. A certificate of origin shall confirm goods as originating from the territory of the free customs zone. When such a certificate is not available, the goods shall be regarded:
 - 1) when exported outside the Republic of Tajikistan - as domestic goods, for the purposes of charging export customs duties and the application of measures associated with prohibitions and restrictions established in accordance with normative legal acts of the Republic of Tajikistan;
 - 2) when imported onto the rest of the customs territory of the Republic of Tajikistan - as foreign goods for the purposes of charging import customs duties and taxes, and the application of measures associated with prohibitions and restrictions, established in accordance with normative legal acts of the Republic of Tajikistan.

Article 271

Particular Features of Customs Clearance of Goods under the Free Customs Zone Customs Regime

1. Goods imported onto the territory of a free customs zone and placed under the free customs zone customs regime as well as goods with regard to which the free customs zone customs regime is changed, shall be subject to customs clearance in compliance with procedures determined by the authorized body on customs affairs in coordination with the authorized state body on foreign trade activity.
2. When the free customs zone customs regime is changed to a different customs regime, foreign goods shall be cleared, measures associated with prohibitions and restrictions of economic nature, established in accordance with normative legal acts of the Republic of Tajikistan shall apply, and customs duties and taxes shall be paid in compliance with the terms and requirements of the selected customs regime. During the process, the customs value of the used (operated) goods shall be determined taking into account the norms with regard to wear and tear on goods while being used (operated) under the free customs zone customs regime, that are stipulated by the tax code of the Republic of Tajikistan.

Article 272

Termination of the Free Customs Zone Customs Regime

The free customs zone customs regime shall be terminated by clearing goods under another customs regime.

CHAPTER 33 FREE WAREHOUSE

Article 273

Purpose of the Free Warehouse Customs Regime

1. 'Free warehouse' shall mean the customs regime under which goods are placed and used in specialized premises (places) recognized as free warehouses, with exemption from customs duties and taxes and without having measures associated with prohibitions and restrictions of economic nature applied to them, established in accordance with normative legal acts of the Republic of Tajikistan.
2. Free warehouse shall be established by the Resolution of the Government of the Republic of Tajikistan upon recommendation of the authorized body on customs affairs and of the authorized state body on foreign trade activity (hereinafter in this Chapter - recommendation).

Article 274

Goods to be Placed into a Free Warehouse

Goods intended for processing as well as goods contributing to operations on processing, except for the goods prohibited by normative legal acts of the Republic of Tajikistan, may be placed into a free warehouse.

Article 275

Operations with Goods at Free Warehouses

The following operations shall be performed at free warehouses:

- 1) operations to ensure safety of goods - cleaning, airing, drying (including inflow of heat), creation of optimal temperature storage conditions (cooling, freezing, heating), placement into protective packaging, coating with protective lubricants and preservatives, anticorrosive coating,

introduction of protective additives;

2) pre-sale and pre-transport operations:

- division of goods into shipments, formation of shipment lots, sorting of goods, packaging, re-packaging, marking, loading, unloading, re-loading, simple operations connected with bringing up to strength or bringing into working order, movement of goods within the warehouse with the purpose of their rational placement, placement of goods on demonstration stands, testing;

3) processing operations:

- manufacturing (working) a different product, including mounting, assembly and adjustment, when imported goods preserve their basic characteristics; actual processing of goods when foreign goods lose their individual nature but preserve, in the processed products, characteristics which allow the identification of the imported goods in the processed products, when identification is a mandatory condition of processing; repair of goods, including reconstruction; use of several goods intended to facilitate the production of processed products through their full or partial use in the course of processing;

4) operations on:

- use of goods as technological equipment and spare parts thereof; use of goods as loading and unloading equipment; other technical means used at a free warehouse.

2. Operations with goods placed into a free warehouse, which are specified in Sub-paragraphs 1) and 2) of Paragraph 1 of this Article, shall be performed upon notification of the customs authority and shall not change the classification code of the goods under the Commodity Nomenclature of Foreign Economic Activity.

Goods temporarily stored at a free warehouse may undergo the operations specified in Sub-paragraph 1) of Paragraph 1 of this Article.

When performing operations for processing foreign goods at a free warehouse, domestic goods may be used as additives or additional components for manufacturing processed products.

3. For the purpose of ensuring compliance with the legislation of the Republic of Tajikistan and executing customs control, the Government of the Republic of Tajikistan shall be entitled to establish certain prohibitions and restrictions with regard to operations with goods at free warehouses.

Article 276

Time Limit for Storing Goods at Free Warehouses

Goods may be stored at free warehouses without time limitations, provided a free warehouse is operating.

Article 277

Customs Control and Customs Clearance of Goods Placed under the Customs Regime of a Free Warehouse

Customs control and customs clearance of goods being placed in free warehouses, as well as those being exported from free warehouses, shall be carried out in accordance with the procedure defined by the authorized body on customs affairs.

Article 278

Record-Keeping of Goods Stored at Free Warehouses

1. Owners of free warehouses shall keep records of goods placed into free warehouses, as well as of operations that are fulfilled with such goods, and shall provide customs authorities with reports on them in compliance with the procedures determined by the authorized body on customs affairs.

2. Documents used for record-keeping and reporting purposes, in compliance with the legislation

of the Republic of Tajikistan, shall be used for the purpose of recording goods which are stored at a free warehouse and operations fulfilled with them, under the condition that these documents contain the name and identification characteristics of the goods, their quantity, data on movement of goods within the free warehouse, and on any changes taking place with these goods at a free warehouse.

Article 279

Obligations of Owners of Free Warehouses

The owner of a free warehouse shall be obliged to:

- 1) ensure compliance of a free warehouse with the established requirements within the entire period of the free warehouse operation;
- 2) ensure safety of goods and compliance of operations with goods with the requirements of the customs legislation of the Republic of Tajikistan;
- 2) ensure customs control;
- 3) ensure impossibility of taking goods from the warehouse without customs control;
- 4) meet terms and conditions required for establishment of a free warehouse and requirements of customs authorities, including ensuring of access to goods;
- 5) provide customs authorities, in accordance with the procedure defined by normative legal acts of the Republic of Tajikistan, with premises, equipment and communication facilities in a free warehouse to carry out customs control and customs clearance;
- 7) keep accounts of goods and provide customs authorities with reports on goods placed at a free warehouse and on operations with them in compliance with the procedures stipulated by Article 278 of this Code.

Article 280

Charging of Customs Duties and Taxes, and Application of Measures Associated with Prohibitions and Restrictions Established in Accordance with Normative Legal Acts of the Republic of Tajikistan

1. When foreign and domestic goods are placed into free warehouses, customs duties and taxes shall not be charged, and measures associated with prohibitions and restrictions, established in accordance with normative legal acts of the Republic of Tajikistan shall not apply, except for requirements regarding safety of goods. When goods are removed from free warehouses onto the rest of the customs territory of the Republic of Tajikistan, customs duties and taxes shall be charged, and measures associated with prohibitions and restrictions of economic nature, established in accordance with normative legal acts of the Republic of Tajikistan shall apply in compliance with the terms of the declared customs regime, except for the import of domestic goods.

2. When goods are removed from free warehouses and exported outside the customs territory of the Republic of Tajikistan, customs duties shall not be charged, and measures associated with prohibitions and restrictions, established in accordance with normative legal acts of the Republic of Tajikistan shall not apply, with regard to the following goods:

- 1) foreign goods;
- 2) goods, which were manufactured at free warehouses;
- 3) goods, which underwent processing at free warehouses.

3. A certificate of origin shall confirm the origin of goods from free warehouses. When such a certificate is not available, goods shall be regarded:

- 1) when exported outside the customs territory of the Republic of Tajikistan - as domestic goods, for the purposes of charging export customs duties and applying measures associated with prohibitions and restrictions, established in accordance with normative legal acts of the Republic of Tajikistan;

2) when imported onto the rest of the customs territory of the Republic of Tajikistan - as foreign goods, for the purposes of charging import customs duties and taxes and applying measures, established in accordance with the normative legal acts of the Republic of Tajikistan.

Article 281

Requirements to the Operation of a Free Warehouse

1. The premise intended for the establishment and operation of a free warehouse must meet and comply with the following requirements:

- 1) to be in the possession of the owner of the free warehouse or to be rented by him/her for a period of not less than three years from the moment of filing the application on the license issuance;
 - 2) to be marked and enclosed along the entire perimeter;
 - 3) buildings (structures) and constructions that are not part of the warehouse shall not be located on the territory of the warehouse;
 - 4) to have available places for examination of goods;
 - 5) to be constructed and equipped in the way appropriate for fulfilling operations on processing of goods.
2. Free warehouses must comply with the established requirements within the entire period of their operation.

Article 282

License for Acting as a Free Warehouse Owner

1. A free warehouse shall be established upon Resolution of the Government of the Republic of Tajikistan and license of the authorized body on customs affairs to act a free warehouse owner.

2. The license to act as a free warehouse owner shall be issued to the legal person who owns the premises intended for the establishment of a free warehouse, or who is authorized to dispose of them, based on ownership or operating rights, provided that customs payments are secured in compliance with Article 384 of this Code.

3. License on acting as a free warehouse owner shall contain:

- 1) name of the customs body;
- 2) name and organizational and legal form;
- 3) type of activity;
- 4) data on disposal of premises used as a free warehouse;
- 5) data on the size and forms of security of payment of customs payments in compliance with Article 384 of this Code;
- 6) indication of a free warehouse location;
- 7) number and date of the Resolution of the Government of the Republic of Tajikistan;
- 8) taxpayer identification number;
- 9) registration number and date of licence of the authorised body on customs affairs.

4. License to act as a free warehouse owner shall be valid for unlimited period.

5. A license to act as free warehouse owner shall not be transferred to another person.

Article 283

Application to Act as a Free Warehouse Owner

1. Recommendation for making a decision on acting as a free warehouse owner shall be made based on the application of the person. The application to act as a free warehouse owner shall contain the following:

- 1) application with the request to consider the documents to act as a free warehouse owner;
- 2) data on the name, on the organizational and legal form, on location, on bank accounts, as well

- as on the size of fully formed authorized capital, authorized fund or share of an applicant;
- 3) data on premises disposed by the applicant and intended for use as a free warehouse, on their location, equipment and their logistics;
 - 4) data on ensuring payment of customs payments in compliance with Article 384 of this Code;
 - 5) data on agreement (agreements) on insuring risks of civil liability of the applicant;
2. The following documents that confirm the declared data shall be attached to the application to act as a free warehouse owner:
- 1) registration documents and a document that confirm inclusion of the legal entity into the Single State Register of Legal Entities;
 - 2) certificate on state registration of a legal entity;
 - 3) certificate on registration of an applicant in the tax body;
 - 4) documents confirming the right of ownership with regard to premises intended for use as a free warehouse;
 - 5) plans and drawings of the premises intended for use as a free warehouse;
 - 6) documents confirming the size of fully formed authorized capital, authorized fund or share of an applicant;
 - 7) documents confirming insurance of payment of customs payments in compliance with Article 384 of this Code;
 - 8) confirmation from banks on opening bank accounts;
3. When the information stated in the application and in the documents changes, the free warehouse owner shall notify the customs authority on these changes within a period of time not to exceed thirty calendar days following the date that the changes were introduced.

Article 284

Suspension of a License to Act as a Free Warehouse Owner

1. When the owner of a free warehouse fails to meet the requirements and terms stipulated by this Code, the authorized body on customs affairs may make a decision to suspend the license for a period of up to six months, and shall indicate the reasons for suspension.
2. The decision to suspend the license shall be made by the order of the head of the authorized body on customs affairs, and shall indicate the reasons for suspension.
3. The license shall be suspended from the day when the appropriate decision was made. When a license is suspended, goods shall not be placed into a free warehouse. Goods placed into a free warehouse prior to suspension of the license shall be kept by the free warehouse owner in the unaltered state.
4. After elimination of the reasons for which the license was suspended and after issue of the appropriate order by the authorized body on customs affairs, the validity of the license shall be renewed.

Article 285

Withdrawal of a License to Act as a Free Warehouse Owner

1. A license to act as a free warehouse owner may be withdrawn by the authorized body on customs affairs in the following cases:
 - 1) deliberate submission of false information;
 - 2) failure by the free warehouse owner to comply with the requirements specified in the license;
 - 3) the reasons that caused the previous suspension of the license have not been eliminated;
 - 4) the court prohibits the free warehouse owner to be engaged in the activity for rendering free warehouse services;
 - 5) termination to act as a free warehouse owner upon the Resolution of the Government of the Republic of Tajikistan;
 - 6) repeated bringing of the free warehouse owner to administrative account for violations of

customs rules;

7) re-organization or liquidation of a free warehouse in accordance with normative legal acts of the Republic of Tajikistan.

2. The decision to withdraw a license shall be made by the order of the head of the authorized body on customs affairs, and shall indicate the grounds for making the decision.

3. Withdrawal of the license shall become effective as of the date that the order on withdrawal was issued.

4. In case of withdrawal of a license, the owner of the free warehouse shall be obliged to return the license to the authorized body on customs affairs within a period of time not to exceed fifteen calendar days after receipt of the decision on withdrawal.

5. A repeated application for the issuance of a license to act as a free warehouse owner may be considered upon the expiration of two years after the date that the order on withdrawal was issued, provided that the reasons, which caused its withdrawal, were eliminated.

6. When a free warehouse terminates its operations, goods which were placed under the free warehouse customs regime may be placed under another customs regime, or with regard to these goods the validity of the free warehouse customs regime must terminate within thirty calendar days as of the day that the decision to terminate the license was made.

When goods that are stored at a free warehouse undergo processing operations, the customs authority shall inform the person who placed those goods into the free warehouse on its liquidation.

In the process, the customs free warehouse regime shall be valid with respect to those goods until the final processing operation is completed.

CHAPTER 34 CONVEYANCE OF SUPPLIES

Article 286

Content of the Customs Regime for Conveyance of Supplies

1. "Conveyance of supplies" - customs regime under which goods intended for use on sea vessels, air crafts and in trains that are used for paid international transportation of passengers, or for paid or free international industrial or commercial transportation of goods; as well as goods intended for sale to crew members and passengers of such sea vessels, air-crafts are conveyed across the customs border without payment of customs duties and taxes, and without application of prohibitions and restrictions of economic nature established in compliance with the normative legal acts of the Republic of Tajikistan.

2. When exporting goods placed under the customs regime for conveyance of supplies, exemption from payment, refund or compensation of domestic taxes shall not be granted, unless otherwise established by the tax legislation of the Republic of Tajikistan.

Article 287

Placement of Goods under the Customs Regime for Conveyance of Supplies

1. The following goods (hereinafter in this Chapter - supplies) may be placed under the customs regime for conveyance of supplies:

- goods required for ensuring normal operations and technical servicing of sea vessels, air crafts and trains en route or in points of intermediary stay or parking (including fuel and lubricants);
- goods intended for use by passengers and crew members on board the sea vessels, air crafts or by passengers and staff of train teams in trains, irrespective whether those supplies are sold or not;
- goods intended for sale to passengers and crew members of sea vessels and air crafts without use of those supplies on board of those vessels and air crafts.

2. Supplies shall be placed under the customs regime for conveyance of supplies irrespective of

the country of registration or nationality of sea vessels, air crafts or trains.

3. Spare parts and equipment that are required for ensuring normal operations and technical servicing of sea vessels, air crafts and trains en route or in points of intermediary stay or parking, shall not be allowed to be placed under the customs regime for conveyance of supplies.

4. The customs regime for conveyance of supplies shall apply with regard to supplies when using sea vessels for the purpose of trade navigation, air crafts of civil, state and experimental aviation, except for cases of use of means of transport by natural persons for personal use (Chapter 37).

Article 288

Conditions for Exemption from Customs Duties and Taxes

1. When importing on the customs territory of the Republic of Tajikistan, supplies that are on board of sea vessels and air crafts, import customs duties and taxes shall not be paid provided that those supplies remain on board of those sea vessels and air crafts during their stay on the customs territory of the Republic of Tajikistan.

2. When importing on the customs territory of the Republic of Tajikistan supplies that are on board of trains and that are required for ensuring normal operations and technical servicing of trains, and also intended for use by passengers and staff of train teams, import customs duties and taxes shall not be paid provided that those supplies remain on board of trains during their stay on the customs territory of the Republic of Tajikistan.

3. When placing foreign goods that are intended for sale to passengers and crew members of sea vessels and air crafts without use of those supplies on board of those sea vessels and air crafts under the customs regime for conveyance of supplies, exemption from import customs duties and taxes shall be granted provided that those supplies are sold outside the customs territory of the Republic of Tajikistan taking into account Paragraph 3 of Article 289 of this Code.

4. When exporting from the customs territory of the Republic of Tajikistan of supplies that are on board of sea vessels and air crafts, export customs duties and taxes shall not be paid provided that those supplies are exported in the amount that correspond with the quantity of passengers and crew members, with the duration of the flight and voyage and in the quantity enough for ensuring normal operations and technical servicing of those sea vessels and air crafts taking into account the supplies available on board of those sea vessels and air crafts.

5. When exporting from the customs territory of the Republic of Tajikistan supplies that are required for ensuring normal operations and technical servicing of trains, and also supplies intended for use by passengers and staff of train teams, export customs duties shall not be paid provided that those supplies are exported in the amount that is enough for ensuring normal operations and technical servicing of trains en route, taking into account the supplies available on board of those trains.

6. With the permission of the customs body, supplies may be unloaded and transferred accordingly to other sea vessels, air crafts or trains that perform international transportation of goods and passengers if the conditions stipulated by this Chapter are met.

Article 289

Use of Supplies

1. Supplies that are intended for use by passengers and crew members of sea vessels, and supplies required for ensuring normal operations and technical servicing of those sea vessels, may be used on those vessels during their stay on the customs territory of the Republic of Tajikistan in the amount that corresponds with the quantity of passengers and crew members, and with the duration of the stay, also during repair of vessels in docks, ship-yards or in a ship-repairing factory, if during that time crews do not leave the vessels.

2. When performing planned landing of air crafts in one or several air ports that are located on the customs territory of the Republic of Tajikistan, supplies intended for ensuring normal

operations and technical servicing of those air crafts, and supplies intended for use by crew members and passengers during stay of the air crafts at landing points and during flight between the landing points, may be used during stay of the air crafts at the landing points and during flight between the landing points.

3. Supplies intended for sale to passengers and crew members of air crafts without use of those supplies on board of those air crafts, may be sold during stay of the air crafts on the customs territory of the Republic of Tajikistan provided that they are sold on board of those air crafts.

4. Supplies that are intended for use by passengers and staff of train teams, and supplies that are required for ensuring normal operations and technical servicing of those trains, may be used in those trains en route or in points of intermediary stay or parking on the customs territory of the Republic of Tajikistan in the amount that corresponds with the quantity of passengers and staff of train teams, and with the duration of stay and time en route.

5. Customs authorities shall be entitled to oblige a carrier to take measures required to ensure meeting the requirements for use of supplies stipulated by this Chapter, during stay of sea vessels, air crafts or trains on the customs territory of the Republic of Tajikistan. Upon decision of the customs authority, customs seals and stamps may be put on the premises where the supplies are stored