

GOVERNMENT OF THE REPUBLIC OF TAJIKISTAN

RESOLUTION

ON RULES FOR PURCHASE AND SALE, EXPORT AND IMPORT OF PRECIOUS METALS, PRECIOUS STONES AND RAW MATERIALS CONTAINING PRECIOUS AND NONFERROUS METALS

of May 6, 2006

no. 215

Dushanbe City

Following Article 11 of the Law of the Republic of Tajikistan “On Precious Metals and Precious Stones” and Article 28 of the Constitutional Law of the Republic of Tajikistan “On the Government of the Republic of Tajikistan” the Government of the Republic of Tajikistan hereby decrees:

1. To approve attached Rules for Purchase and Sale, Export and Import of Precious Metals, Precious Stones and Raw Materials Containing Precious and Nonferrous Metals.

2. To approve attached composition of the Commission of the Government of the Republic of Tajikistan on expert’s review and evaluation of unique precious stones.

3. To deem invalid Resolution of the Government of the Republic of Tajikistan “On Approval of Regulation on Procedure for Sale of Precious Metals” of February 12, 1997, No. 88.

Head of the Government
of the Republic of Tajikistan

E. Rakhmonov

Approved by
Resolution of the Government
of the Republic of Tajikistan
of May 6, 2006, No. 215

RULES FOR PURCHASE AND SALE, EXPORT AND IMPORT OF PRECIOUS METALS,
PRECIOUS STONES AND RAW MATERIALS CONTAINING PRECIOUS AND
NONFERROUS METALS

1. The Present Rules shall set the procedure for purchase and sale, importation into the customs territory of the Republic of Tajikistan (hereinafter referred to as “importation into Tajikistan”) and exportation from the customs territory of the Republic of Tajikistan (hereinafter referred to as “exportation from Tajikistan”) of precious metals, precious stones under the list of the appendix 1 (hereinafter referred to as “precious metals and precious stones”) and raw materials containing precious and non-ferrous metals under the list of the appendix 2 (hereinafter referred to as “raw materials”).

warehouses;

- Production, sale, export and import of jewelry of precious metals and stones;

2. The basic notions shall be used for the given Rules:

) Fine gold, platinum, metals of platinum group and silver in the form of bullions shall include:

- Bullions complying with standards approved by the Republic of Tajikistan (“the RT”) and international standards;
- Bullions of foreign production, manufactured, stamped and certified under the legislation of a country of origin and meeting requirements of international quality standard adopted by London Bullion Market Association;
- b) Fine gold, platinum, metals of platinum group and silver in the form of powder and granules shall be powder and granules complying with standards set in the RT and international standard.
- c) Precious and unique precious stones shall imply:
 - Precious stones defined by appendix 1 of the present Rules.
 - Unique precious stones shall be precious stones having high and rare natural features of formation by size and decorative qualities identified by the Commission of the RT Government on expert’s review and evaluation of unique precious stones.
- d) An authorized body of the RT Government shall be:
 - State Depository of Valuables of the RT under the RT Ministry of Finance and the National Bank of Tajikistan (hereinafter referred to as “the RT authorized government bodies”);
- e) Tax benefits shall imply VAT benefit (zero rate) in accordance with Article 211 of the RT Tax Code and recovered (or charged) to entities that extract them and sale under Article 226 of the RT Tax Code;
- f) specially authorized bodies and organizations enjoying preferential right for purchase of precious metals and stones shall imply purchase by these organizations of precious metals and

Government of the RT, other certified accredited laboratories or international laboratories (RGRT No. 419 of 3.08.07)

19. Processing and sale of precious metals alloys, concentrates, ores and wastes containing

28. Temporary exportation of precious stones from the RT for the purpose of exhibit or scientific study shall be performed by extracting entities and authorized bodies of the RT Government according to the procedure established by the RT Government. A guarantee of return of these valuables to Tajikistan by organizers of the exhibit (scientific study) is stipulated, and documentary confirmation that temporarily exported valuables are not a subject of dispute on right of ownership is required.

29. Importation and exportation of precious metals, stones and raw materials under free trade circulation regime and for processing may only be performed by extracting and production entities, authorized bodies of the RT Government, organizations and private entrepreneurs, licensed on the basis of approved calculation of customs value, through preliminary preparation with involvement of customs bodies officers on places of their preparation and packaging for import and export.

30. Import and export of raw materials specified in appendix 2 shall be carried out following the conditions below:

a) lot of raw materials if they are designated for import and export shall have certificates of chemical composition, certificates of origin of a good and a country of origin issued by analytical laboratories accredited by the Agency on Standardization, Metrology, Certification, and Trade Inspection under the RT Government or other international accredited laboratories (RGRT No. 419 of 3.08.07)

b) Export of raw materials of which it is impossible or economically not feasibly to extract industrially precious and other metals shall be performed with no quantitative restrictions. The condition for customs formalities of such goods is submission of the certificate of chemical content, certificate of goods origin and relevant conclusion of the Ministry of Economic Development and Trade of the RT and the Ministry of Energy and Industry confirming the above stated circumstances (RGRT No. 419 of 3.08.07)

31. Individuals (residents and non-residents) may export from the Republic of Tajikistan:

a) precious metals and stones earlier imported into the RT by such individuals with submission of documents registered by customs bodies that confirm importation;

b) Precious metals and stones not designated for production or other commercial activity classified as other imported goods, the export procedure for which is regulated by the RT legislation. The total cost of exported goods shall not exceed the state norms established. The total cost does not include cost of earlier imported precious metals and stones by individuals, and goods temporarily exported from the RT.

Customs formalities for precious metals and stones not designated for production or other commercial activity, being imported/exported into/from the Republic of Tajikistan by individuals shall be performed in accordance with the procedure envisaged by the RT Customs Code.

Appendix 1
To Rules for Purchase and Sale,
Export and Import of Precious Metals,
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Goods Description	TN VED Code	Note
1	2	3
<p>Natural precious (worked and not worked) and unique stones:</p> <ul style="list-style-type: none"> - Natural pearls; - Diamonds, whether worked or not worked, but not mounted or set; - Precious stones (other than diamonds) and semi-precious stones, whether or not worked or graded but not strung, mounted or set; ungraded precious stones (other than diamonds) and semi-precious stones, temporarily strung for convenience of transport: - Rubies, sapphires, emeralds and alexandrite; - other. 	<p>7101</p> <p>7102</p> <p>7103</p> <p>7103 91 000</p> <p>710399000</p>	<p>Based on acts of expert's review according to GOST, OST and price list</p>
<p>Synthetic or reconstructed precious or semi-precious stones, whether or not worked or graded but not strung, mounted or set; ungraded synthetic or reconstructed precious or semi-precious stones, temporarily strung for convenience of transport.</p> <p>Precious metals:</p> <p>Silver (including silver plated with gold or platinum), unwrought or in semi-manufactured forms, or in powder form:</p> <ul style="list-style-type: none"> - other; - silver unwrought; <p>Gold (including gold plated with platinum) unwrought or in semi-manufactured forms, or in powder form:</p> <ul style="list-style-type: none"> - gold in other unwrought forms; <p>Platinum, unwrought or in semi-manufactured forms, or in powder form:</p> <ul style="list-style-type: none"> - Platinum unwrought or in powder form; - Palladium unwrought or in powder form; - Rhodium unwrought or in powder form; - Iridium, osmium and ruthenium unwrought or in powder form; 	<p>7104</p> <p>7106</p> <p>7106 10 000</p> <p>7106 91</p> <p>7108</p> <p>7108 12 000</p> <p>7110</p> <p>7110 11 000</p> <p>7110 21 000</p> <p>7110 31 000</p> <p>7110 41 000</p>	<p>Based on acts of expert's review of the Commission of the RT Government</p> <p>Fined, in form of bullion, plates, powder and granules, and gold used for coining, alloys of precious metals; sample measuring bullion; nuggets of precious metals</p>

Goods Description	TN VED Code	Note
Waste and scrap of precious metal or of metal clad with precious metal; other waste and scrap containing precious metal or precious metal compounds, of a kind used principally for the recovery of precious metal;	7112	Excluding subheading (711230000)

APPROVED
By Resolution of the Government
of the Republic of Tajikistan
of May 6, 2006, No. 215

COMPOSITION
OF THE COMMISSION OF THE GOVERNMENT OF THE REPUBLIC OF TAJIKISTAN
ON EXPERT'S REVIEW AND EVALUATION OF UNIQUE PRECIOUS STONES

1. Deputy Minister of Economic Development and Trade of the RT supervising the sector:
the Chairman. (RGRT No. 419 of 3.08.07)

2. Deputy Minister of Energy and Industry of the RT, Head of Department for Mining
Industry and Precious Metals: Deputy Chairman. (RGRT No. 419 of 3.08.07)