

ANNEX I

CUSTOMS CODE OF THE REPUBLIC OF TAJIKISTAN

CHAPTER 5. Re-import of goods

Article 32. Substance of the customs regulations

The re-import of goods is the customs regulation under which domestic goods, exported from the customs territory of the Republic of Tajikistan in accordance with the export customs regulations are imported back to the fixed period free of customs duties, taxes, and any measures of the economic policy applied to the above mentioned good as well.

CHAPTER 9. Processing of goods in the customs territory

Article 58. Substance of the customs regulations

The processing of goods in the customs territory is the customs regulation under which the

accordance with the present Code and other acts of the legislation of the Republic of Tajikistan on the customs affair.

The goods' re-export is allowed with the permission of the customs agency of the Republic of Tajikistan assumed in the order determined by the Customs Committee under the Government of the Republic of Tajikistan, and in cases determined by the deeds of the legislation of the Republic of Tajikistan, decisions of the Government of the Republic of Tajikistan or international agreements of the Republic of Tajikistan -with permission of other authorized agency.

SECTION III.

Customs payments

CHAPTER 19. General provisions

Article 110. Customs payments

When removing goods across the customs border of the Republic of Tajikistan and in other cases determined by the present Code, the following customs payments should be paid:

- › license to the customs agencies of the Republic of Tajikistan;
- › qualification certificate of the specialist on the customs affairs;
- › registration;
- › storage;
- › customs convoy of goods;
- › registration;
- › primary decision;
- › customs auctions.

In the Republic of Tajikistan in the rate of 0,1% of the transport value shall be collected for the customs registration of goods removed across the customs border of the Republic of Tajikistan and goods for non-commercial purposes removed in non-commercial sending at the rate of 0,1% [(4) collected].

If the payer has no money the penalty shall be taken out of the payer's property according to the legislation of the Republic of Tajikistan.

When deviating from customs payments the Customs Committee under the Government of the Republic of Tajikistan, on presentation by the customs agency of the Republic of Tajikistan, is entitled to take a decision on the suspension of the operations on the payers accounts till the full payment, which is obligatory for the implementation by Banks and other credit institutions. The persons including guilty officials are to be called to account according to the present Code for the non-observance by Banks and credit institutions of the decisions of customs agencies of the Republic of Tajikistan on the mandatory collection as well as for groundless delays of the implementation of such decisions.

The repeated non-observance or repeated delay of the implementation by banks and other credit institutions of decisions of the customs agencies of the Republic of Tajikistan on the mandatory collection of the customs payments shall be grounds for the National Bank of the Republic of Tajikistan to revoke their license for performance of bank operations.

of Tajikistan is not a declarant such person bears responsibility with the declarant for the pay of customs payments.

When removing illegally goods and means of transport across the customs border of the Republic of Tajikistan, persons participating in the illegal removing of the said goods and means of transport shall bear the joint and several liability for customs payments if they knew or must have been known about the illegality of such removing, and when importing - the persons having purchased in property or own the illegally imported goods and means of transport if they knew or should have known about the illegality of the import at the moment of the purchase.

Article 125. -Refund of excessively paid or collected customs payments

The amounts of the excessively paid or collected customs payments are due to be returned at the demand of the person within a year from the moment of payment or collection of such payments. When returning customs payments, interests on them are not to be paid. The order of refund of excessively paid or collected customs payments is determined by the Customs Committee under the Government of the Republic of Tajikistan, in agreement with the Ministry of Finance of the Republic of Tajikistan.

The due form of the document defined by the Customs Committee under the Government of the Republic of Tajikistan concerning the taking of samples and models of goods being under the customs control is to be made out.

Persons authorized in respect of goods and their missions are to be present during the taking of samples and models of goods by officials of customs agencies of the Republic of Tajikistan and other agents of state control. Officials of customs agencies of the Republic of Tajikistan shall be present during the taking of samples and models of goods by other bodies of state control as well as by persons authorized in respect of goods by their representatives. The above-mentioned persons and their representatives must assist the officials of the customs agencies of the Republic of Tajikistan during the taking of samples and models of goods and implement at their own expenses the freight and other operations necessary when taking samples and models.

In the absence of persons authorized in respect of goods, and their representative, samples and models may be taken by customs agencies of the Republic of Tajikistan in the case of non-appearance of such persons the expiry of 10 days after the goods present

of Tajikistan for the carrying out of the activities as a customs broker may be a customs broker (middleman).

The customs broker carries out his activity according to the present Code and the rules approved by the Government of the Republic of Tajikistan. The relations of the customs broker and the person concerned, the goals are built on the

The suspension of a license action shall be implemented by the regional customs administration of the Republic of Tajikistan for the period up to 3 months.

The decision concerning cancellation, revocation and suspension of a license may be appealed according to the present Code.

Article 159. Rights and duties of the customs brokers

The customs broker is entitled on his behalf to execute any transactions on customs registration and to implement other middlemen functions in the field of customs affair on the account and the instructions of the person concerned.

When implementing the customs control and customs registration the customs broker executes all duties and bears the responsibility as he would remove goods across the customs border of the Republic of Tajikistan by himself.

Rights, duties and responsibility of the customs broker in respect of customs agencies of the Republic of Tajikistan may not be limited by an agreement with the person concerned.

Article 160. State register of the customs brokers

The Customs Committee under the Government of the Republic of Tajikistan keeps a state register of the customs brokers and gu

- 1) repeatedly did not perform his duties in the customs agencies of the Republic of Tajikistan;
- 2) repeatedly violated or did not carry out the requirements of the legislative or other legal statements concerning a customs affair;
- 3) is guilty of forgery, embezzlement, bribery as well as in case of the repeated breaking of the law provided by the present Code;
- 4) illegally caused essential damage to the represented person including that caused by the illegal use of commercial secrets or confidential information that has been established by the Court;
- 5) violated the tax legislation of the Republic of Tajikistan.

The revocation is valid from the date of the decision about the revocation.

If a customs broker is considered insolvent if he declares his insolvency, the qualification certificates of the specialist concerned are automatically declared invalid.

The specialist on the customs registration may be deprived of the qualification certificate according to a Court judgment.

A second application for the issue of a qualification certificate may be considered after the expiry of 6 months from the date of its cancellation, revocation or declaration of its invalidity, provided that the reasons for the decisions have been eliminated upon the expiry of the period fixed by a Court.

The validity of the qualification certificate may be suspended if there are sufficient grounds to deem that the specialist on customs registration does not perform his function conscientiously. Suspension of the validity of the qualification certificate is decided upon by the regional customs administration of the Republic of Tajikistan for two months.

In case of considerable change of the legislation of customs affairs the specialist on customs registration must confirm within a month that his knowledge corresponds to the new requirements for these specialists. When this condition is not observed, the regional customs administration of the Republic of Tajikistan suspends the validity of the qualification certificate until such confirmation has been received for a period of no more than two months. If the specialist does not confirm his knowledge within the period during which the validity of the certificate is suspended, the Customs Committee under the Government of the Republic of Tajikistan revokes the certificate.

The decision whether there is a considerable change of the legal regulation of customs affairs is taken by the Customs Committee under the Government of the Republic of Tajikistan.

The decision about cancellation, revocation, and recognition of the declaration as invalid or suspension of the validity of the qualification certificate may be appealed in accordance with the present Code.

Article 162. Taxes for issue of license, qualification certificate and renewal of their validity

The amounts at the rates determined by the Ministry of the Republic of Tajikistan are collected for the issue of licences for the activity as a customs broker, qualification certificate of a specialist on the customs registration as well as for the renewal of the validity of license and qualification certificate.

When nullifying, revoking or suspending the validity of the license for the implementation of the activity as a customs broker, annulling, revoking, declaring invalid or suspending or depriving according to a court judgment of the qualification certificate of a specialist on the customs registration the collection for the issue of the licen

Article 274. Non-observance of the order of application of measures of economic policy and other limitation when transferring goods and means of transport across the customs border of the Republic of Tajikistan

The removal across the customs border of the Republic of Tajikistan of goods and means of transport in respect of which measures of economic policy and limitations are applied, against the established order of application of these measures and limitations except, cases provided by other Articles of the present Chapter, at the absence of signs of the crime, calls for the imposition of a fine at the rate from one hundred to one hundred percent of the cost of the goods and means of transport being direct objects of the de

The removal of goods and means of transport across the customs border of the Republic of Tajikistan with the transmittance to a customs agent of the Republic of Tajikistan as documents necessary for the customs purposes, forged, falsified documents or those obtained illegally or containing spurious data, or referring to other goods and means of transport as well as the use of false means of identification or authentic means of identification referring to other goods and means of transport except cases provided by Articles 279 and 282 of the present Code, entails the imposition of a fine from one hundred to three hundred percent of the cost of goods and means of transport being direct objects of the breaking of the law, with their confiscation or recovery of the cost of these goods and means of transport.

The acts of the legislation of the Republic of Tajikistan concerning customs affairs and other acts of the legislation and the international treaties of the Republic of Tajikistan, the control of the implementation of which is entrusted to the customs agencies of the Republic of Tajikistan, the standard acts of the Customs Committee under the Government of the Republic of Tajikistan of general nature are due to be published in accordance with the publications of the Supreme state legislative and executive bodies of the Republic of Tajikistan and publications of the Customs Committee under the Government of the Republic of Tajikistan.

The Customs Committee under the Government of the Republic of Tajikistan ensures the publication of the most important legal acts regarding customs affairs in other mass media as well as a publication in the collection of legal acts concerning customs affairs.

Article 389. Information on the legal acts

The information on the acting legal acts mentioned in Article 388 of the present Code including the title of the acts, their subject and the publication where the act has been published, is to be gratis delivered to any interested person.

The brief references on the general provisions of the customs and other legislation of the Republic of Tajikistan the control of the implementation of which is entrusted to the customs agencies of the Republic of Tajikistan is to be posted for the public acquaintance in the local customs agencies of the Republic of Tajikistan.

Article 390. Presentation of texts of the published legal acts

The texts of the legal acts, indicated in Article 383 of the present Code, shall be presented to all interested persons against payment, collected to the extent determined by the Customs Committee under the Government of the Republic of Tajikistan agreed with the Ministry of Finance of the Republic of Tajikistan. The above-mentioned payment shall not be collected in cases stipulated by the acts of the legislation of the Republic of Tajikistan including those stipulated by decisions of the Customs Committee under the Government of the Republic of Tajikistan.

Article 391. Consultation on questions concerning customs affairs and other questions being within the competence of the customs agencies of the Republic of Tajikistan

The officials of the customs agencies of the Republic of Tajikistan, customs laboratories, scientific, research and educational institutions of the Customs Committee under the Government of the Republic of Tajikistan shall consult on questions concerning customs affairs and other question being within the competence of the customs agencies of the Republic of Tajikistan in the order determined by the Customs Committee under the Government of the Republic of Tajikistan.

The payment for consultation shall be collected at rates determined by the Customs Committee under the Government of the Republic of Tajikistan agreed with the Ministry of Finance of the Republic of Tajikistan. The above-mentioned payment shall not be collected if the legal act is not published, as well as in other cases provided by acts of the legislation of the Republic of Tajikistan including decisions of the Customs Committee under the Government of the Republic of Tajikistan.

Article 392. Responsibility for spurious information

The customs agencies of the Republic of Tajikistan, laboratories, scientific, research and educational institutions of the Customs Committee under the Government of the Republic of Tajikistan bear the responsibility provided by the legislation of the Republic of Tajikistan for the authenticity of the information presented to persons in accordance with the provisions of the present Chapter.

Bodies and institutions indicated in part one of the present Article do not bear responsibility for the losses caused by the misrepresentation of the context of a legal act published without their knowledge and control as well as for losses caused by unskilled information rendered by persons being not officials of the said bodies and institutions authorized for advising.

CHAPTER 53. Preliminary decision

Article 393. Taking of a preliminary decision

The Customs Committee under the Government of the Republic of Tajikistan, the regional customs institutions as well as separate customs offices of the Republic of Tajikistan determined by the Customs Committee under the Government of the Republic of Tajikistan may take a preliminary decision concerning goods classification, their customs value, country of origin, customs payment rates and other questions of application of acts of the legislation of the Republic of Tajikistan on the customs affairs respect of concrete goods or operations.

A payment at rates determined by the Customs Committee under the Government of the Republic of Tajikistan by consent with the Ministry of Finance of the Republic of Tajikistan shall be collected for the adoption of a preliminary decision.

Article 394. Request on the taking of a preliminary decision

The person interested in the taking of a preliminary decision shall address a written request to the customs agencies of the Republic of Tajikistan indicated in Article 393 of the present Code.

The request must contain all data necessary for the taking of a preliminary decision. The request must be accompanied by samples and specimens of goods, their description, pictures, and photographs, commercial and other documents or data necessary depending on the nature of the requested preliminary decision.

The request shall be refused if the adoption of a preliminary decision seems to be impossible.

The refusal of the request concerning the adoption of a preliminary decision is not subject to

Cancellation or change of a preliminary decision shall be implemented if such decision is taken on the basis of incomplete or spurious information presented by the declarant as well as in case of change of the legislation of the Republic of Tajikistan having a bearing on the preliminary decision and comes into effect on the day of the decision on the cancellation or change.

The preliminary decision may be revoked if there are sufficient grounds. The decision on the revocation shall come into effect on the expiry of two months from the day of its adoption.

When cancelling, changing, or revoking a preliminary decision, the payment for its adoption shall not be repaid if the declarant has profit by the decision or presented incomplete or spurious information.

The cancelling, change, or revocation of a preliminary decision is not subject to appeal.

Article 398. Disposal by goods, means of transport or other articles returned into the property of the Republic of Tajikistan

Goods, means of transport or other articles turned into the property of the Republic of Tajikistan shall be subject to sale if otherwise is not provided by the legislation of the Republic of Tajikistan, on the customs auctions, goods exchange or by dint of trade enterprises and

RESOLUTION OF THE MAJLISI OLI OF THE
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3. To propose to the President of the Republic of Tajikistan to adapt his decisions to the Customs Code of the Republic of Tajikistan.
4. To consider the Resolution of the Supreme Soviet of the Republic of Tajikistan of 25 November, 1992 "On the Order of Enactment of the Customs Code of the Republic of Tajikistan" as void (Record of the Supreme Soviet of the Republic of Tajikistan, 1993, 3, Art. 7).

The Chairman of the Majlisi Oli
of the Republic of Tajikistan
No. 199 November 4, 1995, Dushanbe.

S. Rajabov