

ANNEX II

LAW OF THE REPUBLIC OF TAJIKISTAN on CUSTOMS TARIFFS

(as established in the text of the Law of the Republic of Tajikistan
on Customs Tariffs of 14 May 1999, No. 744)

SECTION 1. GENERAL PROVISIONS

Article 1. Objectives of the Law and its scope of application

1. This Law shall establish the procedure of forming and applying the customs tariffs of the Republic of Tajikistan, as an instrument of the trade policy and the state regulation of the domestic commodity market of the Republic of Tajikistan in its relationship with the world market, as well as the rules of imposing customs duties upon goods in the process of their movement across the customs border of the Republic of Tajikistan.

Republic of Tajikistan, types of transactions and other factors, with the exception of the cases, provided for by this Law.

6. Customs value of goods means a value of a commodity, which is fixed in accordance with this Law and used for the purposes of:
- imposing a customs duty upon a commodity;
 - external economic and customs statistics;
 - applying other measures of the state regulation of trade and economic relations, connected with the value of goods, including foreign exchange control over foreign trade transactions and settlements of these transactions by

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Tajikistan shall establish the procedure and the terms and conditions of declaring customs value of imported goods, as well as the form of a declaration, in accordance with the legislation of the Republic of Tajikistan.

2. A declarant shall estimate customs value of goods according to the methods of customs valuation, established by this Law. The Customs Authority of the Republic of Tajikistan, which is in charge of customs clearing of goods, shall exercise control over the correctness of estimating customs value of goods.

Article 14. Observance of confidentiality of information

Information, provided by a declarant while announcing customs value of goods, which is classified as commercial secret or confidential data, may be used by the Customs Authority exclusively for the purposes of customs clearing, and it may not be transferred to a third party, including other state bodies, without a special authorization of a declarant, with the exception of the cases, provided for by the legislative instruments of the Republic of Tajikistan. The Customs Authority of the Republic of Tajikistan and its officials shall bear responsibility, in accordance with the legislation of the Republic of Tajikistan, for the disclosure of information, which constitutes a commercial secret or is of confidential nature.

Article 15. Rights and obligations of a declarant

1. Customs value, announced by a declarant, and the data supplied by him and related to its valuation, should be based upon reliable information, which has to be quantified and certified by the documents concerned.

2. If customs value, announced by a declarant, has to be certified, a declarant, at the request of the Customs Authority of the Republic of Tajikistan, shall certify it.

Article 19. Method, based on a transaction price for imported goods

1. Customs value of goods, imported into the customs territory of the Republic of Tajikistan, shall be a transaction price, which was actually paid or is subject to payment for imported goods at the moment of crossing the customs border of the Republic of Tajikistan (up to a port or other place of importation).

While estimating customs value of goods, the following components shall be included

- limitations, established by the Government of the Republic of Tajikistan;
 - limitations of a geographic region, in which the goods may be resold;
 - limitations, which do not affect in a considerable way the price of the goods;
- b) Sales and a transaction price depend on observing the conditions, whose impact may not be taken into account;
- c) Data, which are used by a declarant while announcing customs value, are not certified by the documents or they are not quantified and reliable;
- e) Parties to a contract are interdependent persons, with the exception of the cases when their interdependence did not affect a transaction price, which should be proved by a declarant. Persons, showing, at least, one of the following signs, shall be deemed as interdependent persons:
- one party to a transaction (a natural person) or an official of one party to a transaction is, at the same time, an official of the other party to a transaction;
 - parties to a transaction are co-owners of an enterprise;
 - parties to a transaction are linked with employment relations;
 - one party to a transaction is an owner of a contribution (share) or a holder of voting stocks in the authorized capital of the other party to a transaction, which account, at least, for five per cent of the authorized capital;
 - both parties to a transaction are under direct or indirect control of a third party;
 - both parties to a transaction exercise jointly direct or indirect control over a third party;
 - one party to a transaction is under direct or indirect control of the other party to a transaction;
 - parties to a transaction or their officials are relatives.

Article 20. Method, based on transaction price for identical goods

1. While using the method, based on a transaction price for identical goods, a transaction price for identical goods shall be taken as a basis for estimating customs value of goods, subject to observance of the conditions, indicated in this Article. Identical goods mean goods, which are the same in all respects as the goods under customs valuation, including the following features:

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b) were imported at the same time with the goods under customs valuation, or less than 90 days before the importation of the goods under customs valuation;

c) were imported approximately in the same quantities and/or under the same commercial terms and conditions. If identical goods were imported in other quantities and/or under the different commercial terms and conditions, a declarant should carry out a relevant adjustment of their price, taking into account these differences, and confirm the validity of adjusted price by presenting the documents concerned to the Customs Authority of the Republic of Tajikistan.

3. Customs value, estimated on the basis of transaction price for identical goods, should be adjusted, taking into account the costs, indicated in the Article 19 of this Law. A declarant should carry out the adjustment of the price on the basis of reliable and documented data.

4. If, while using this method, more than one transaction price for identical goods has been identified, the lowest price concerned shall be applied for estimating customs value of imported goods.

Article 21. Method, based on a transaction price for similar goods

1. While using the method of evaluation, based on a transaction price for similar goods, a transaction price for goods, which are similar to imported goods, shall be taken as a basis for estimating customs value of goods, subject to observance of the conditions, indicated in this Article.

Similar goods mean goods, which, though they are not the same in all respects, have similar features and are composed of similar components, which enable them to perform the same functions, as the goods under customs valuation, and to be interchangeable in commercial terms.

While determining similarity of goods, their following features shall be taken into consideration

- quality, trade mark and image at the market;
- a country of origin;
- a producer.

2. While using the method of estimating customs value, based on a transaction price for similar goods, the paragraphs 2-4 of the Article 20 of this Law shall be applied.

3. While using the method of estimating customs value on the basis of the provisions of the Article 20 and this Article, the following should be taken into account:

a) goods shall not be deemed as identical to those under customs valuation, or similar to them, if they were not produced in the same country as the goods under customs valuation;

b) goods, manufactured not by a producer of the goods under customs evaluation, but by another producer, shall be taken into consideration only in those cases, if there are no either

identical or similar goods, manufactured by a producer of the goods under customs evaluation;

c) goods shall not be deemed as either identical or similar, if their engineering development, research and development work concerned, their styling and design, sketches and drawings and other similar works were carried out in the Republic of Tajikistan.

Article 22. Method, based on subtraction of value

1. The estimation of customs value in accordance with the method, based on subtraction of value, shall be carried out in those cases, if identical or similar goods under customs evaluation are to be sold in the territory of the Republic of Tajikistan, without changing their initial state.

2. While using the method, based on subtraction of value, as a basis for estimating customs value, a unit price of goods shall be applied, at which identical or similar goods under customs valuation are sold by the largest lot in the territory of the Republic of Tajikistan, not later than 90 days from the date of the importation of the goods under customs evaluation, to a party of a transaction, the latter being a person, who is not interdependent with a Seller.

3. The following components shall be subtracted from a unit price:

- a) expenses of commissions, usual profit bonuses and general expenses in connection with the sales of imported goods of the same category and type in the Republic of Tajikistan;
- b) amounts of import duties, taxes, charges and other payments, which are subject to collection in the Republic of Tajikistan in connection with the importation or sales of goods;
- c) usual charges, incurred in the Republic of Tajikistan and related to transportation, insurance and handling of goods;

4. If there are no cases of sales of identical or similar goods under customs evaluation, being in the same state, in which they were at the moment of importation, a unit price of processed goods may be applied, at the request of a declarant, with a correction for value added and subject to observance of the provisions 2 and 3 of this Article.

Article 23. Method, based on addition of value

While using the method of evaluation, based on addition of value, as a basis for estimating customs value, a price of goods shall be applied, calculated by adding:

- a) cost of materials, as well as costs, incurred by a manufacturer in connection with the production of goods under customs valuation;
- b) general expenses, which are typical for the sales of goods of the same kind into the Republic of Tajikistan from an exporting country, including charges for transportation, handling of goods and insurance up to the point of crossing the customs border of the Republic of Tajikistan and other expenses;

c) profits, which are normally made by an exporter, as a result of the shipment of such goods into the Republic of Tajikistan.

Article 27. Goods, which were fully produced in a given country

The following items shall be deemed as goods, which were fully produced in a given country:

- a) mineral resources, extracted in its territory, or in its territorial waters, or in its continental shelf, or in its sea depths, provided that a country has the exclusive rights

1. A most favoured nation treatment or preferential treatment may be applied (reinstated) in respect of goods on condition of receiving an appropriate certificate of their origin not later than in one year from the date of customs clearance.

2. While identifying a country of origin of goods, the origin of energy, machinery, equipment and tools, used for their manufacturing, shall not be taken into account.

3. The peculiarities of identifying a country of origin of goods, imported into the customs territory of the Republic of Tajikistan from the third countries, including the procedure of applying a rule of “direct shipping and immediate purchasing”, as well as goods, imported from the territories of free economic zones and free warehouses, situated in the territory of the Republic of Tajikistan, shall be established by the Government of the Republic of Tajikistan.

SECTION 6. TARIFF PREFERENCES

Article 34. Tariff preferences

The Law shall establish tariff preferences (privileges) in respect of goods, and these preferences may not be of individual nature, with the exception of the cases provided for by the Articles 35, 36 and 37 of this Law. The tariff preferences shall be granted exclusively by the decision of the Government of the Republic of Tajikistan.

In this context, a tariff preference (tariff privilege) means a benefit, which is granted under the conditions of reciprocity or unilaterally in the process of the implementation of the trade policy of the Republic of Tajikistan, in respect of goods, which are transferred across the customs border of the Republic of Tajikistan, in the form of the drawback of customs duties, paid earlier, exemption from customs duties, reducing customs duty rates, establishing tariff quotas for importation (exportation) of goods on preferential terms.

The Government of the Republic of Tajikistan shall determine the procedure of granting privileges, established by this Law.

Article 35. Exemption from duties

The following items shall be exempt from customs duties:

- a) transportation facilities, carrying out international transportation of goods, luggage and passengers, as well as logistics and equipment items, fuel, food and other property, which are needed for their normal operation en route, at the intermediate stop-off points, or purchased abroad with a view of eliminating the consequences of an accident (breakdown) of these transportation facilities;
- b) logistics and equipment items, fuel, food and other property, removing outside the customs territory of the Republic of Tajikistan in order to ensure the operation of the domestic ships and ships, leased (chartered) by the nationals of the Republic of Tajikistan and engaged in sea fishery, as well as the produce of their sea fishery, imported into the customs territory of the Republic of Tajikistan.
- c) goods, imported into the customs territory of the Republic of Tajikistan or exported from its territory for official or personal use by the representatives of the foreign states, natural persons, having the right to duty-free admission of such

- goods in accordance with the international treaties of the Republic of Tajikistan or the legislation of the Republic of Tajikistan;
- d) the currency of the Republic of Tajikistan, foreign currency (with the exception of the currency, used for numismatic purposes), as well as the securities, in accordance with the legislative instruments of the Republic of Tajikistan;
 - e) goods, which are subject to transfer into the ownership of the state in the cases, provided for by the legislation of the Republic of Tajikistan;
 - f) goods, imported into the customs territory of the Republic of Tajikistan and exported from its territory as humanitarian aid with the view of eliminating the after-effects of the breakdowns, catastrophes, natural disasters; textbooks and manuals for free educational, pre-school and healthcare establishments;
 - g) goods, imported into the customs territory of the Republic of Tajikistan and/or exported from its territory as free aid and/or for philanthropic purposes by the states, governments and international organizations, including rendering technical assistance;
 - h) goods, which are transferred under the customs control within the framework of transit arrangements across the customs territory of the Republic of Tajikistan, and which are designed for the third countries; and
 - i) goods, which are transferred across the customs territory of the Republic of Tajikistan by natural persons and which are not designed for productive or other commercial activities, in accordance with the Customs Code of the Republic of Tajikistan.

Article 36. Granting tariff preferences

Within the framework of the trade and political relations of the Republic of Tajikistan with the foreign states, the setting of preferences with regard to the customs tariffs of the Republic of Tajikistan shall be allowed, in the form of exemption from paying customs duties, reducing customs duty rates or establishing tariff quotas for preferential admission (exportation) in respect of the following goods:

- originating from the states, which form, together with the Republic of Tajikistan, a free trade zone or a customs union, or which signed agreements, aimed at creating such a zone or such a union;
- originating from the developing countries, making use of the system of preferences of the Republic of Tajikistan, which is to be periodically revised, at least, every five years, by the Government of the Republic of Tajikistan.

Article 37. Granting tariff privileges

In the process of the implementation of the trade policy of the Republic of Tajikistan within its customs territory, granting of tariff privileges shall be allowed in the form of the drawback of customs duties, paid earlier, reduction of customs duty rates and exemption, in exceptional cases, from paying customs duties, in respect of the following goods:

- imported into the customs territory of the Republic of Tajikistan and/or exported from its territory on a temporary basis, under the customs control within the framework of the transit arrangements concerned, established by the Customs Code of the Republic of Tajikistan.

DECREE OF THE PRESIDENT OF THE REPUBLIC OF TAJIKISTAN
N 424, 24th February 1996
ON LIBERALIZATION OF CURRENCY AND EXPORT OPERATIONS AND
MEASURES TO ENSURE COMPLETE RETURN OF THE CURRENCY PROCEEDS
TO THE REPUBLIC OF TAJIKISTAN

To implement the Program of Economic Reforms of the Republic of Tajikistan, to streamline foreign currency transactions, as well as to exert control on receipt of the foreign exchange earnings from export of goods from the Republic of Tajikistan, I r e s o l v e that:

1. The foreign exchange proceeds transferred to accounts of enterprises-exporters as a result of the marketing of products, works, and services shall be exempt from any deductions and be used by them on their own discretion for the purposes not contradicting the present legislation.
2. The procedure regarding the compulsory sale of a part of the foreign currency proceeds from the marketing of exports to the gold and currency reserves of the National Bank of Tajikistan shall be cancelled.
3. Since March 1, 1996 export customs duties shall have been cancelled.
4. The exportation of the following export products from the republic:
 - cotton fiber and its processed products;
 - primary aluminum and its products;
 - ores, concentrates, waste of precious metals, natural precious stones and its products;
 - scrape and waste of ferrous and non-ferrous metals;
 - fermented tobacco;
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- commitments of a bank in the Republic of Tajikistan, which is authorized by the National Bank of the Republic of Tajikistan, on a guarantee of payments pertaining to other exports to be made through this bank in timing specified in Item 5 of this Decree.
7. Mutual payments on export and import transactions of enterprises, organizations, and agencies of the Republic of Tajikistan with foreign partners through accounts of firms in foreign banks shall be prohibited.
 8. The Government of the Republic of Tajikistan along with the National Bank of the Republic of Tajikistan and other entities concerned shall determine the procedure of the export and import supervision and submit proposals to improve taxation of exports and imports.
 9. For coordination of the issues relating to the practical implementation of the Program of Economic Reforms in the Republic of Tajikistan for 1996, a Governmental Commission shall be set up, which will consist of:
 - the Prime-Minister of the Republic of Tajikistan as the Chairman of the Governmental Commission;

Members of the Governmental Commission:

- the Chairman the National Bank of the Republic of Tajikistan;
 - the Minister of Finance of the Republic of Tajikistan;
 - the Minister of Economy and Foreign Economic Relations of the Republic of Tajikistan;
 - the Minister of Justice of the Republic of Tajikistan;
 - the Chairman of the State Property Management Committee of the Republic of Tajikistan;
 - the State Advisor to the President of the Republic of Tajikistan on Economy Issues;
10. The Governmental Commission shall be adapt to form working bodies to exercise its authority if required.

The decisions of the Governmental Commission shall be mandatory for implementation by enterprises, organizations, and agencies, regardless of their patterns of ownership, as well as by citizens in the entire territory of the Republic of Tajikistan.

11. The Government of the Republic of Tajikistan shall adapt the decisions adopted earlier with the present Decree within a month.

President of the Republic of Tajikistan

E. Rahmonov

Dushanbe, February 24, 1996, No. 424

**DECREE OF THE PRESIDENT OF THE REPUBLIC OF TAJIKISTAN
On Amendments to the Decree of the President of the Republic of Tajikistan
on Liberalization of Currency and Export Operations and Measures to Ensure
Complete Return of the Currency Proceeds to the Republic of Tajikistan**

To streamline foreign currency operations and determine realistic timing for return of export currency proceeds, I d e c r e e:

The Decree No. 424 of the President of the Republic of Tajikistan on Liberalization of Currency and Export Operations and Measures to Ensure Complete Return of the Currency Proceeds to the Republic of Tajikistan, Item 5, of February 24, 1996 shall be amended as below:

Item 5: The period of payments for other exports shall be not more than 120 days.

President of the Republic of Tajikistan

E. Rahmonov

Dushanbe, July 13, 1999, No. 1249

R E S O L U T I O N
The Government of The Republic of Tajikistan
As of August 7, 1997 No. 357 Dushanbe

On Measures Preventing Illegal Mining, Sale of Precious Stones and unprocessed Material for Semiprecious Stones, and the Export thereof Outside The Republic

For the prevention of illegal mining, sale of precious stones and unprocessed material for semiprecious stones, and export thereof outside of the Republic, the Government of The Republic of Tajikistan r e s o l v e s that:

1. The documentation related to the issuing of licences and renewable licences, for geological prospecting and mining at sites of precious stones and unprocessed material for semiprecious stones, shall be approved by the Committee on Precious Stones and Unprocessed Material for Semiprecious Stones of the Government of The Republic of Tajikistan.

2. The Committee on Precious Stones and Unprocessed Material for Semiprecious Stones of the Government of The Republic of Tajikistan, as an exception, is allowed before January 1, 1998 to purchase precious stones and unprocessed material for semiprecious stones from the population at existing rates agreed with the Ministry of Finance of The Republic of Tajikistan. The Committee on Precious Stones and Unprocessed Material for Semiprecious Stones of the Government of The Republic of Tajikistan, in agreement with the Ministry of Finance of The Republic of Tajikistan, is authorized to set up a temporary commission, including the staff thereof, for the appraisal and purchase of these stones and raw materials from the population at temporary reception points at the Lal Plant (GBAO), Firuza Enterprise (the town of Taboshary), and Gavhar Enterprise (Dushanbe). Unique precious stones purchased from the population shall be handed over to the Ministry of Finance of The Republic of Tajikistan under the established procedure. Ordinary precious stones and unprocessed material for semiprecious stones shall be passed for processing to the industrial enterprises of the Committee, subject to the drawing up of an acceptance statement.

3. The Ministry of Finance of The Republic of Tajikistan shall allocate to the Committee on Precious Stones and Unprocessed Material for Semiprecious Stones of the Government of The Republic of Tajikistan, 50 mln. roubles for the purchase of precious stones and unprocessed material for semiprecious stones from the population, which amount shall ultimately be returned to the Ministry, according to the agreed conditions.

4. The Khukumats of the Gorno Badakhshan Autonomous Region, regions, towns, and districts under central control, the Security Ministry of The Republic of Tajikistan, the Interior Ministry of The Republic of Tajikistan, the Committee on State Border Protection, the Customs Committee of the Government of The Republic of Tajikistan, the Committee on Precious Stones and Unprocessed Material for Semiprecious Stones of the Government of The Republic of Tajikistan, the Gosgortekhnadzor (State City Technical Oversight) Committee of the Government of The Republic of Tajikistan shall exert strict control within their competence over compliance with the legislation of The Republic of Tajikistan related to mining, and prohibit geological prospecting for precious stones and unprocessed material for semiprecious stones, the development of fields thereof, the export and sale of raw materials outside The Republic by legal entities, individuals, enterprises, and other entities, regardless of their legal form, without permission issued under the established procedure
Culprits shall be brought to justice.

Chairman
Government of The Republic of Tajikistan

E. Rahmonov

GOVERNMENT OF THE REPUBLIC OF TAJIKISTAN
RESOLUTION
No. 136 of April 4, 1996
On Scientific Expert Examination of the Newly Established Enterprises

To ensure introducing the newest technology when setting up enterprises, to improve using the scientific and technical capacity of the country, and to protect the interests of national science under market competition, the Government of the Republic of Tajikistan resolves that:

1. The newly enterprises of all forms of ownership established in the Republic of Tajikistan, including joint ventures, shall be subject to scientific examination for their economic advisability, technical and technology novelty.
2. A body conducting scientific examination of projects of the newly established enterprises shall be the relevant self-financed expert research commissions of the Academy of Science of the Republic of Tajikistan.
3. The Academy of Science of the Republic of Tajikistan jointly with the Ministry of Economy and Foreign Economic Relations of the Republic of Tajikistan, Ministry of Justice of the Republic of Tajikistan, Ministry of Finance of the Republic of Tajikistan, State Committee on Industry of the Republic of Tajikistan, and other ministries concerned shall develop the Regulation on Expert Research Commissions for the Newly Established Enterprises within a month and submit it for approval to the Government of the Republic of Tajikistan.

**Chairman of the Government
of the Republic of Tajikistan**

E. Rahmonov

of April 4, 1996 No. 136

Dushanbe

Government of the Republic of Tajikistan
RESOLUTION

Annex 1 to
Resolution No. 450 of the Government
of the Republic of Tajikistan
of October 25, 2003

Import Customs Duty Tariffs

Commodity Code under CCFEA	Name of Position	Import Customs Duty Rate (in Percentage of Customs Value, or in Euro)
GROUP 01 LIVESTOCK		
01	Livestock except:	5
0101 10 100 0	--horses;	0
0102 10 100 0	--heifers (cattle females before the first calve);	0
0102 10 300 0	--cows;	0
0104 10 100 0	--purebred pedigree animals;	0
0104 20 100 0	--purebred pedigree animals;	0
0105 11 110 0	----the lines of layers;	0
GROUP 02 MEAT AND FOOD MEAT SUBPRODUCTS		
0201	Fresh or cooled cattle meat;	10
0202	Frozen cattle meat;	15
0203	Fresh, cooled, or frozen pig meat;	15
0204	Fresh, cooled, or frozen sheep or goat meat;	10
0205 00	Fresh, cooled, or frozen meat of horses, donkeys, mules, or hinnies;	15
0206	Fresh, cooled, or frozen food subproducts from cattle, pigs, sheep, goats, horses, donkeys, mules, or hinnies;	10
0207	Fresh, cooled, or frozen meat and food subproducts from poultry listed in Commodity Position 0105;	10
0208	Other fresh, cooled, or frozen meat and food meat subproducts;	15
0209 00	Fresh, cooled, frozen, salted, pickled, dried, or smoked, pig fat separate from lean meat and poultry fat, not melted or not extracted by any other way;	15
0210	Salted, pickled, dried, or smoked meat and food meat subproducts; food flour from meat or meat subproducts;	10
GROUP 03 FISH AND CRAWFISH		
03	Fish and crawfish, mollusk, and other invertebrates;	10

GROUP 04 DAIRY PRODUCTS; BIRD EGGS, NATURAL HONEY, FOOD PRODUCTS OF ANIMAL ORIGIN NOT NAMED OR INCLUDED ANYWHERE;		
0401	Milk and cream not concentrated and without sugar or other sweeteners;	15
0402	Milk and cream concentrated, or with sugar, or other sweeteners; except:	10
0402 29 110 0	---milk for special purposes, for infants, in hermetic packing with net weigh no more than 500 grams, with fat contents more than ten percent;	5
0403	Buttermilk, curded milk and cream, yogurt, kefir, and other fermented or soured milk and cream, concentrated or not concentrated, with or without sugar or other sweeteners, with or without flavoring and fragrant additives, with or without fruits, nuts, or cacao;	10
0404	Lactoserum concentrated or not concentrated, with or without sugar or other sweeteners; products from natural components of milk, with or without sugar or other sweeteners not listed or included anywhere;	15
0405	Butter and other fats and oils made from milk; milk paste;	10
0406	Cheeses and cottage cheese;	15
0407 00	Fresh, canned, or cooked eggs of birds in shell, except:	5
	--for incubation;	0
0408	Fresh, dried, cooked in steam or boiled, molded, frozen, or canned by other way eggs of birds without shell and the yellow parts of eggs, with or without sugar or other sweeteners;	15
0409 00 000 0	Natural honey;	15
0410 00 000 0	Food products of animal origin not listed or included anywhere;	15
GROUP 05 PRODUCTS OF ANIMAL ORIGIN		
05	Products of animal origin not listed or included anywhere;	10
GROUP 06 LIVE AND OTHER PLANTS; ONIONS, ROOTS, AND OTHER SIMILAR PARTS OF PLANTS; OFF-CUT FLOWERS AND DECORATIVE GREENERY		

0601 Onions, tubers, tuber-like roots, tuber onions, **5**
rhizomes, including branched in the state of
vegetation rest, vegetation, or flowering; plants
and roots of chicory except for roots in
Commodity Position 1212;

GROUP 11		
PRODUCTS OF FLOUR-MILLING AND GROATS INDUSTRY		
11	Products of flour-milling and groats industry; malt, starch; inulin; wheat gluten except:	10
1101 00	wheat flour, or wheat and rye flour;	5

1507 10	-non-refined or refined by hydration crude oil;	
1507 10 1000	--for technical or industrial use, except for production of edible products;	10
1507 10 900	--others;	
1507 10 900 1	--in primary packing with net volume of 10 liters or less;	5
1507 10 900 9	---others;	5
1507 90	-others;	
1507 90 100 0	-- for technical or industrial use, except for edible products;	10
1507 90 900	--others;	
1507 90 900 1	---in primary packing with net volume of 10 liters or less;	5
1507 90 900 9	---others;	5
1508	Non-refined or refined peanut oil and its fractions, but without changes in chemical composition;	5
1509	Olive oil and its fractions, non-refined or refined, but without changes in chemical composition;	5
1510 00	Other non-refined or refined oils and their fractions made only from olives, but without changes in chemical composition, including the mixes of these oils or fractions with oils or fractions in Commodity Position 1509;	10
1511	Non-refined or refined palm oil and its fractions, but without changes in chemical composition;	5
1512	Non-refined or refined sunflower, safflower, or cotton oil and its fractions, but without changes in chemical composition;	
	-sunflower or safflower oil and its fractions;	
1512 11	--crude oil;	
1512 11 100 0	---for technical or industrial use, except for production of edible products;	10
	---others;	
1512 11 910	----sunflower oil;	
1512 11 910 1	----in primary packing with net volume of 10 liters or less;	5
1512 11 910 9	----others;	5
1512 11 990	----safflower oil;	
1512 11 990 1	----in primary packing with net volume of 10 liters or less;	5
1512 11 990 9	----others;	5
1512 19	--others;	

1512 19 100 0	for technical or industrial use, except for production of edible products;	10
	---others;	
1512 19 910	----sunflower oil;	
1512 19 910 1	-----in primary packing with a net volume of 10 liters or less;	5
1512 19 910 9	-----others;	5
1512 19 990	----safflower oil;	
1512 19 990 1	----in primary packing with net volume of 10 liters or less;	5
1512 19 990 9	-----others;	5
	-cotton oil and its fractions;	
1512 21	--crude oil refined from gossypol or non-refined:	
1512 21 100 0	---for technical or industrial use, except for production of edible products;	10

1518 00	Fats and oils of animal or vegetable origin and their fractions boiled, dehydrated, sulfonated, oxidated by air blowing, polymerized by heating in vacuum or a rare gas, or chemically modified by other way, except for products in Commodity Position 1516, non-edible mixes, or finished products from fats or oils of animal, or vegetable origin, or fractions of various fats or oils of this group, not named or included anywhere;	15
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1703	Molasses made as a result of extracting or refining of sugar;	5
1704	Confectionary products from sugar (including white chocolate), not containing cacao;	15
GROUP 18		
CACAO AND ITS PRODUCTS		
18	Cacao and its products;	5
GROUP 19		
FINISHED PRODUCTS FROM GRAIN, FLOUR, STARCH, OR MILK; FLOURY CONFECTIONARY PRODUCTS		
1901	Malt extract; finished foods products from flour of fine or coarse grinding; from groats, starch, or malt extract not containing cacao or containing less than 40 % of cacao recalculated for fully defatted basis, not named or not included in other place; finished food products from raw materials in Commodity Positions 0401-0404, not containing	

1905	Bread, floury confectionary products, cakes, biscuits, and other bakery and floury confectionary products, containing or not containing cacao; waffles platens, empty capsules suitable for pharmaceutical purposes, waffles papers seals for sealing, rice paper, and similar products;	15
GROUP 20		
VEGETABLE AND FRUIT PROCESSING PRODUCTS		
20	Processing products from vegetables, fruits, nuts, and other parts of plants,	15
GROUP 21		
VARIOUS FOOD PRODUCTS		
21	Various food products Except:	15
2102	Yeast (active and inactive); other dead unicellular microorganisms (except for vaccines in Commodity Position 3002); finished baking powders;	10
GROUP 22		
ALCOHOL AND SOFT DRINKS, AND VINEGAR		
2201	Waters, including natural or artificial mineral ones, with gas, without sugar or other sweeteners, or fragrant; snow and ice;	Euro 0.15 per liter
2202	Waters, including mineral and with gas, with sugar or other sweeteners, or fragrant; and other non-alcoholic drinks, except for fruit or vegetable juices in Commodity Position 2009;	Euro 0.07 per liter
2203 00	Malt beer;	Euro 0.60 per liter
2204	Grape wines, natural wines, including fortified; stum, except for the mentioned in Commodity Position 2009 (including wine materials);	Euro 0.50 per liter
2205	Vermouths and natural wines, other wines with vegetation and aromatic substances;	Euro 0.50 per liter
2206 00	Other fermented drinks (for example, cider, parry or pear cider, and honey beverage); mixes from fermented drinks, and mixes from fermented drinks and soft drinks, not named anywhere;	
2207	Ethyl non-denatured alcohol with ethyl concentration of 80 % or more; ethyl alcohol and other denatured alcohols of any	

2208	Ethyl non-denatured alcohol with ethyl concentration less than 80 %; alcohol extracts, liqueurs, and other alcoholic drinks except:	Euro 2.0 per liter
2208 60	vodka	Euro 1.5 per liter
2209 00	Vinegar and its substitutes made from acetic acid;	15
GROUP 23		
REMAINDERS AND WASTES OF FOOD PROCESSING INDUSTRY		
23	Remainders and wastes of food industry; finished animal forage	5
GROUP 24		
TOBACCO AND ITS INDUSTRIAL SUBSTITUTES		
2401	Tobacco raw materials; tobacco wastes;	5
2402	Cigars, cigars with cut ends, cigarillos (thin cigars), and cigarettes from tobacco, or its substitutes:	
2402 10 000 0	-cigars, cigars with cut ends, and cigarillos containing tobacco;	Euro 3 per 1,000 pieces
2402 20	-cigarettes containing tobacco;	
2402 20 100 0	- containing cloves;	Euro 3 per 1,000 pieces
2402 20 900 0	--others;	Euro 3 per 1,000 pieces
2402 90 000 0	--others;	Euro 3 per 1,000 pieces
2403	Other industrially produced tobacco and industrial tobacco substitutes; "homogenized" or "restored" tobacco; tobacco extracts and essences;	15
GROUP 25		
SALT, SULFUR; SOILS AND STONES		
25	Salt, sulfur; soils and stones; plaster materials, lime, and cement except:	5
2501 00	Salt (including table and denatured salt) and pure sodium chloride dissolved or not dissolved in water, or without agents with additives preventing from adhesion or ensuring flowability; sea water;	15
2520	Gypsum; anhydride, plaster (calcined or painted gypsum, with or without small quantities of accelerants or moderators);	10
2523	Portland cement, aluminous cement, sulfur cement, super sulfate cement and similar hydraulic cements painted and not painted, finished or in the form of clinkers;	10



32	Tanning or dye extracts; anions and their derivatives; dye-stuffs, pigments, and other dye substances; dyes and lacquers, putties and mastics; printing ink, ink, and Indian ink;	5
GROUP 33 ESSENTIAL OILS AND RESINOIDS		
33	Essential oils and resinoids; perfume, cosmetic, or toilet means;	5
GROUP 34 SOAP, SURFACE ACTIVE ORGANIC SUBSTANCES		
34	Soap, surface active organic substances, detergents, lubricants, artificial or finished wax; cleaners or polishers; candles or similar products, pastes for modeling, plasticine, dental wax, and dental staffs on gypsum basis;	5
GROUP 35 PROTEINS		
35	Proteins; modified starches; clays; ferments;	5
GROUP 36 EXPLOSIVES; PYROTECHNICS; MATCHES; PYROPHORE ALLOYS; SOME GAS SUBSTANCES		
3601 00 000 0	Gunpowder;	5
3602 00 000 0	Finished explosives, except gunpowder;	15
3603 00	Bickford's fuses; detonating fuses; contact or detonating percussion caps; primers; electric detonators;	5
3604	Fire works, signal flares; rain flares, fog signals, and other pyrotechnics;	15

40	Caoutchouc, rubber, and their products except:	5
4011 10 000 0	-for cars (including cargo and passenger vehicles-vans and sport cars);	10
4012	Tires and rubber pneumatic tire-covers restored or second hand; solid or semiautomatic tires and tire-covers, rubbish tires, treads, and rim strips;	15
4013	Rubbish inner tubes;	10
GROUP 41 NON-PROCESSED SKINS		
41	Non-processed skins (except for natural furs) and processed leather;	5
GROUP 42 LEATHER PRODUCTS		
42	Leather products; saddle-harness products; traveling accessories; ladies' bags and other similar goods; animal gut products (excluding fibers from silkworm fibroin) except:	10
4201 00 000 0	Saddle-harness products fro any animals (including traces, ganging, knee caps, muzzles, horsecloths, weathercocks, dog cloths, and similar products) made from any material;	15
42 04 00	Natural or composition leather products used in machines or mechanical devices, or for other technical purposes;	5
4205 00 000 0	Other natural or composition leather products;	15
GROUP 43 NATURAL AND ARTIFICIAL FURS		
43	Natural and artificial furs; their products;	10
GROUP 44 WOOD AND ITS PRODUCTS		
44	Wood and its products: wood coal except:	15
4401	Firewood like sticks, logs, brushwood, cords of wood, or similar kinds; wood chips; sawdust and wood wastes, and scrape not agglomerated or agglomerated like sticks, briquettes, granules, or similar kinds;	5
4402 00 000 0	Wood coal (including coal from shell or nuts) agglomerated or not agglomerated;	10
4403	non-processed, with removed or nor removed bark, or sapwood, or roughly beamed or not beamed timber;	5
4407	Sawed or riven lengthwise, separated for layers or hulled, dressed or not dressed, abrasive or not abrasive timber, with or without end joining more than six mm thick;	5

4408

4902	Newspapers, magazines, and other periodical publications illustrated or not illustrated, with or without advertising ;	5
4903 00 000 0	Picture-books, books for	

GROUP 52		
COTTON		
52	Cotton;	15
GROUP 53		
OTHER NATURAL TEXTILE FIBERS		
53	Paper yarn and finished fabrics;	5
GROUP 54		
SYNTHETIC THREADS		
54	Synthetic threads;	5
GROUP 55		
SYNTHETIC FIBERS		
55	Synthetic fibers;	5
GROUP 56		
WADDING, THICK WALT OR FELT, AND NON-WOVEN MATERIALS		
56	Wadding, thick walt or felt, and non-woven	

GROUP 61		
KNITTING MACHINE AND HAND-MADE ITEMS OF CLOTHES, AND THEIR ACCESSORIES		
61	Knitting machine and hand-made items of clothes, and their accessories;	10
6115	Knitting machine or hand-made tights, stockings, plus-fours, and other hosiery,	

GROUP 69
CERAMIC PRODUCTS

69	Ceramic products except:	15
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7017	Glassware for laboratory hygienic or pharmaceutical purposes of graduation or non-graduation, calibration or non-calibration;	5
7019	Glass fiber (including glass wool) and their products (for instance, yarn fabric);	5

GROUP 78		
LEAD AND ITS PRODUCTS		
78	Lead and its products;	5
GROUP 79		
ZINC AND ITS PRODUCTS		
79	Zinc and its products;	5
GROUP 80		
TIN AND ITS PRODUCTS		
80	Tin and its products;	5
GROUP 81		
OTHER NON-PRECIOUS METALS		
81	Other non-precious metals and its metal ceramics products;	15

9307 00 000 0	Swords, sabers, rapiers, broadswords, bayonets, pikes, and similar arms, parts of the listed arms, sheath, and their cases;	15
GROUP 94 FURNITURE		
94	Furniture, bed linen, mattresses, mattress bases, sofa cushions and similar furniture printed accessories; lamps and illumination devices not named anywhere; lightening signs, tablos with a name, or title, or address, and similar products; prefabricated building constructions, except:	15
9402	Medical, operating, dental, or veterinary furniture (for instance, operating tables, examination tables, hospital beds with mechanical devices, dental arm-chairs); hair-dressing arm-chairs and similar arm-chairs with rotating, inclining, and rising devices; parts of	

9507	Fishing rods, fishing hooks, and other fishing tackle using a fishing line; landing nets, butterfly nets, and similar nets; baits as plaster casts of birds (except for specified in Commodity Position 9208 or 9705) and similar accessories for hunting or shooting;	15
9508	Merry-go-rounds, swing, shooting ranges, and other attractions; traveling circuses and menageries; mobile theaters;	5
GROUP 96		
VARIOUS FINISHED PRODUCTS		
96	Various finished products;	15
GROUP 97		
ITEMS OF ARTS		
97	Items of arts, collectible items, antiquities;	0

Note 1: Commodities are classified in accordance with the Commodity Classification of Foreign Economic Activities of the Euroasian Economic Community (CC FEA EAEC).

Note 2: The amount of the customs duty calculated in Euro shall be paid in the national currency at the rate of the National Bank of Tajikistan on the day the customs bodies accept a cargo customs declaration or release goods.

**Annex No. 2
to Resolution 450 of the Government
of the Republic of Tajikistan of October 25, 2003**

**List of the Least Developed Countries
on Commodities from Which Zero Rated Customs Duties are Applied When Bringing
Them in the Customs Territory of the Republic of Tajikistan**