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This Code defines and establishes the legal, economic and organizational basis of the customs matter in the Kyrgyz Republic and is to protect the sovereignty of the Kyrgyz Republic, and to protect the rights of citizens, businesses and State bodies, as well as to provide for their compliance with the requirements of the customs matter.

SECTION I
GENERAL PROVISIONS

Chapter 1
The customs business in the Kyrgyz Republic

Article 1. The customs business in the Kyrgyz Republic

The customs business in the Kyrgyz Republic shall be formed of the customs policy of the Kyrgyz Republic, as well as of the procedure and terms of transferring through the customs boundary of the Kyrgyz Republic of goods and transport vehicles, levying of customs payments and taxes, customs clearance, customs supervision and other tools of the implementation of the customs policy.

Customs business falls into the jurisdiction of the highest bodies of the legislative and executive power of the Kyrgyz Republic.

The Kyrgyz Republic is seeking to actively participate in the international cooperation in the sphere of the customs matter, to develop it in the direction of harmonization and unification in accordance with the generally adopted international norms and practices.

In the implementation of the customs business the Kyrgyz Republic meets the system of classification and coding of goods adopted in the international relations, common form of declaring export and import of goods, customs information and other norms and standards commonly adopted in the international practice.

Article 2. The customs policy of the Kyrgyz Republic

In the Kyrgyz Republic a unified customs policy shall be implemented which is a constituent of the domestic and foreign policy and represents a system of measures, taken by the Cabinet of Ministers in order to increase the efficiency of external economic links of the Kyrgyz Republic.

The main objectives of the customs policy of the Kyrgyz Republic are provision of the effective customs control and regulation of the commodity exchange in the

customs territory of the Kyrgyz Republic, participation in the measures to develop the national economy and other objectives, defined by the Parliament of the Kyrgyz Republic, the President of the Kyrgyz Republic and the Cabinet of Ministers of the Kyrgyz Republic.

Article 3. The customs territory and customs boundary of the
Kyrgyz Republic

The territory of the Kyrgyz Republic shall constitute the customs territory of the Kyrgyz Republic, including the land and air over it, within which the Kyrgyz Republic has exclusive jurisdiction with regard to the customs business.

In the territory of the Kyrgyz Republic there may be located free customs zones and free warehouses. The territory of free customs zones and free warehouses shall be deemed to be located outside the customs territory of the Kyrgyz Republic, except for the cases determined by this Code and other legislation of the Kyrgyz Republic on customs issues, the outlines of free customs zones and free warehouses shall be the customs boundaries.

Article 4. The customs business and the international economic
integration

In the interests of developing and strengthening of the international economic integration, the Kyrgyz Republic shall create with other states customs unions, free trade zones and it shall conclude treaties on customs issues in accordance with provisions of the international law.

Article 5. Legislation concerning the customs business

The Customs Law is the integral part of the Law of the Kyrgyz Republic.

The customs business in the Kyrgyz Republic shall be regulated by this Code and other legislative acts of the Kyrgyz Republic, adopted in accordance with this Code.

In the customs business, the legislative and other acts shall apply which are current on the date of acceptance of the customs declaration and other documents by the customs body of the Kyrgyz Republic, except for the cases stipulated by this Code and other Law of the Kyrgyz Republic. In the case of illegal transference of goods and transport vehicles through the customs boundary of the Kyrgyz Republic, the date of the actual transfer of goods and transport vehicles through the customs boundary of the Kyrgyz Republic this day shall be the day of actual transition of the goods and transport vehicles through the customs border of the Kyrgyz Republic.

Article 6. Effect of international treaties of the Kyrgyz Republic
when carrying out the customs business

When an international Treaty of the Kyrgyz Republic establishes any other rules than those stipulated in this Code and other Laws of the Kyrgyz Republic, then the rules of tile, international treaty shall supersede.

Chapter 2
Organization of the customs business

Article 7. Guidance for the customs business

General guidance of the customs business in the Kyrgyz Republic shall be carried out by the Cabinet of Ministers of the Kyrgyz Republic.

The State Customs Inspectorate under the Cabinet of Ministers of the Kyrgyz Republic shall be the central executive body of the Kyrgyz Republic that is to directly guide the customs business in Kyrgyzstan.

Article 8. Customs bodies of the Kyrgyz Republic

The customs business is directly implemented by customs bodies of the Kyrgyz Republic which are recognized to be law enforcement agencies.

The State Customs Inspectorate of the Kyrgyz Republic and its entities (customs, customs posts and groups) make up the customs service of the Kyrgyz Republic.

The Cabinet of Ministers of the Kyrgyz Republic shall approve the Regulation of the State Customs Inspectorate. Creation, restructuring and liquidation of any of the State Customs Inspectorate structural bodies shall be carried out by the Director of the State Customs Inspectorate.

No Governmental body, except for the superior bodies of legislative and executive power of the Kyrgyz Republic, can make decisions, connected with the competence of the customs bodies, carry out without a special permission or change their functions, assign additional work or interfere in any other ways with the activity of these bodies, which accords to the Law of the Kyrgyz Republic.

Article 9. The principal tasks of the customs bodies of the Kyrgyz Republic

The following principal tasks shall be handled by the customs bodies of the Kyrgyz Republic:

1) participation in the development and implementation of the customs policy of the Kyrgyz Republic;

2) ensuring of compliance with the legislation the control over which is with the customs bodies of the Kyrgyz Republic,

ensuring of compliance with legislation, protection of the rights and interests of citizens and organizations when carrying out the customs business;

3) ensuring within the bounds of their authority of the economic security and economic interests of the Kyrgyz Republic, which are the economic basis of the sovereignty of the Kyrgyz Republic;

4) application of the tools of customs regulation to regulate trade and economic relations;

5) levying of customs payments and taxes;

6) ensuring compliance with the permission-based procedure stipulated by this Code and other Regulations of the Kyrgyz Republic when transferring goods and transport vehicles through the customs boundary of the Kyrgyz Republic;

7) combating, smuggling and crime in the sphere of the customs business, violations of the customs rules and of the tax legislation related to goods transferred through the customs boundary of the Kyrgyz Republic, prevention of illegal trafficking through the customs boundary of the Kyrgyz Republic of narcotic substances, and psychotropic compounds, arms, items of artistic, historic and archaeological heritage of the people of the Kyrgyz Republic and foreign countries, items of intellectual property, extinct species of fauna and flora, their parts and derivatives, any other goods, and also assistance in the struggle against the international terrorism and prevention of illegal interference at the airports with the activities of international civic aviation;

8) enforcement and improvement of customs supervision and customs clearance, creation of conditions, which assist in expediting the circulation of goods through the customs boundary of the Kyrgyz Republic;

9) maintenance of the customs statistics of foreign trade and specialpurpose customs statistics of the Kyrgyz Republic, as well as maintenance of the commodity nomenclature of foreign economic activity;

10) maintenance of the control over the export of strategic and other materials vitally important for the interests of the Kyrgyz Republic;

11) assistance in the enforcement of measures to ensure the national security, morals of the populations, protection of life and health of people, protection of the natural environment, fauna and flora, protection of the interests of the Kyrgyz Republic's consumers of imported goods;

12) enforcement of the currency supervision within the bounds of their authority;

13) ensuring the execution of international obligations of the Kyrgyz Republic in as much as it concerns the customs business, participation in drafting of international treaties of the Kyrgyz Republic related to the customs business; collaboration with the customs and other appropriately-authorized bodies of foreign states, international organizations which deal with customs issues;

14) presentation to bodies of the state power, organizations and citizens of the information concerning customs issues in accordance with the procedure established by legislation;

15) training, retraining and enhancement of skills of the employees in this sphere,

implementation of a single financial and economic policy, development of the material, technical and social base of the customs bodies, creation of labor conditions for the employees in this sphere.

The Legislation of the Kyrgyz Republic can assign the customs bodies with other functions.

Article 10. Legal acts of the State Customs Inspectorate

The State Customs Inspectorate within its competence shall issue normative (legal) acts on the customs business obligatory for execution by all customs bodies of the Kyrgyz Republic and other bodies of the Kyrgyz Republic, companies, organizations and corporations irrespective of their subordination and ownership, as well as by officials and citizens.

Legal acts of the State Customs Inspectorate shall be subject to registration in accordance with the Law of the Kyrgyz Republic.

The State Customs Inspectorate shall publish (promulgate) its legal acts through the mass media.

Article 11. Flag and the identification sign of the customs bodies of the Kyrgyz Republic

The customs bodies of the Kyrgyz Republic have the flag. Automotive transport vehicles and aircraft which are at the disposal of the customs bodies of the Kyrgyz Republic shall have the identification sign.

The description of the flag and of the identification sign shall be approved by the Cabinet of Ministers of the Kyrgyz Republic.

Article 12. Location of the customs bodies

Customs bodies shall be located:

1) in the customs border of the Kyrgyz Republic, coinciding with the state boundary of the country, in the points of passage within the state boundary of the Kyrgyz Republic, through which railway, automobile, air and other communication are carried out, as well as in other areas of the customs territory of the Kyrgyz Republic;

2) in the points located on the customs boundary of the Kyrgyz Republic, which is the limit of free customs zones, as well as in the areas of free customs zones.

Article 13. Interaction of the customs bodies of the Kyrgyz Republic with other state bodies, enterprises, establishments, organizations and citizens

The customs bodies of the Kyrgyz Republic for the purposes of executing the tasks of the customs business shall interact with any other state bodies, organizations and citizens.

State bodies and their officials shall be obliged to render assistance to the customs bodies of the Kyrgyz Republic in exercising the functions delegated to them.

In accordance with legislative acts of the Kyrgyz Republic the customs bodies of the Kyrgyz Republic, under their supervision shall allow for the execution of certain acts conferred to their authority, by other state bodies and organizations.

Article 14. Provision of service and auxiliary premises, equipment
and means of communications to the customs bodies of
the Kyrgyz Republic

Organizations and citizens which are interested in that the customs clearance was carried out directly in their territory or in their premises, and not in the places where the customs bodies of the Kyrgyz Republic are located shall provide to those bodies required service or auxiliary premises, equipment and communication facilities for use free-of-charge for such processing.

Article 15. Provision of land plots to customs bodies of the
Kyrgyz Republic

Land plots for customs purposes shall be granted for their termless (constant) use. Customs bodies of the Kyrgyz Republic are fully exempted from the Land Tax.

Article 16. Handling of the information submitted to the customs
bodies of the Kyrgyz Republic by state bodies,
organizations and citizens for customs purposes

Information which is submitted to the customs bodies of the Kyrgyz Republic by state bodies, organizations and citizens in accordance with this Code and other acts on the customs business, may be used exclusively for customs purposes.

Information which constitutes the state, commercial, banking or any motile commercial secret protected by law, and also confidential information, i.e., information which is not publicly accessible and may encroach upon the rights and legally protected interests of interested parties, may not be divested, used by the official persons of the customs bodies of the Kyrgyz Republic for personal purposes, transferred to third parties and also to any other state bodies, except for the cases directly stipulated in the legislation of the Kyrgyz Republic.

Customs officials and customs bodies shall be liable for the disclosure of information composing commercial secrets or confidential information pursuant to the legislation of the Kyrgyz Republic.

Article 17. The main concepts employed in this Code

The concepts employed in this Code shall have the following meanings:

1) "goods" means any movable items including currency, currency assets, electric, heat and any other types of energy and transport vehicles, except for the transport vehicles indicated in paragraph 4 of this Article;

2) "domestic goods" means goods which originate from the Kyrgyz Republic, or goods released for free circulation in the territory of the Kyrgyz Republic;

3) "foreign goods" means goods which are not indicated in paragraph 2 of this Article;

4) "a transport vehicle" means any vehicle used for international conveyance (carriage) of passengers and goods including containers and any other transport equipment;

5) "transfer through the customs boundary of the Kyrgyz Republic" - performance of actions associated with import to the customs territory of the Kyrgyz Republic or export from that territory of goods and transport vehicles by any method including forwarding with international mail parcels, use of pipeline transport and lines of electric transmission. The following shall be referred to the indicated actions:

when importing goods and transport vehicles into the customs territory of the Kyrgyz Republic, including when importing from the territories of free customs zones and free warehouses to the remaining part of the customs territory of the Kyrgyz Republic - it is the actual crossing of the customs boundary of the Kyrgyz Republic;

when exporting goods and transport vehicles beyond the boundaries of the customs territory of the Kyrgyz Republic, or when exporting goods and transport vehicles from the remaining part of the customs territory of the Kyrgyz Republic to the territory of free customs zones or to free warehouses it is submission of the customs declaration or another action, directly aimed at implementation of the intention to accordingly export or import the goods or transport vehicles;

6) "entities" means any legal entities and natural persons, except for the cases otherwise ensuing from the provisions of this Code;

7) "domestic entities" means companies, institutions and organizations created in accordance with the legislation of the Kyrgyz Republic, those engaged in business activity without creating a legal person, registered in the territory of the Kyrgyz Republic; individuals of the Kyrgyz Republic, who are permanent residents of the country;

8) "foreign entities" means an entity which is not indicated in paragraph 7 of this Article;

9) "entities who transfer goods" means entities who are the owners of the goods, their buyers, holders or who act in any other capacity sufficient in accordance with legislation of the Kyrgyz Republic for performance with regard to the goods of the acts which are stipulated in this Code, in their own name;

10) "applicant" (declarant) means a person who transfers goods and a customs broker (intermediary) who declares, presents and submits goods and transport vehicles in his own name;

11) "carrier" means an entity actually transferring the goods or responsible for the use of a transport vehicle;

12) "customs regime" means a set of provisions which determine the status of goods and transport vehicles transferred through the customs boundary of the Kyrgyz Republic for customs purposes;

13) "release" means transfer by customs bodies of goods and transport vehicles after their customs clearance at full disposal of an entity;

14) "conditional release" means release of goods and transport vehicles associated with the obligation of an entity to comply with the established restrictions, requirements or terms;

15) "taxes" means taxes, charging of which is stipulated in the Law of the Kyrgyz Republic whereof is delegated to the customs bodies of the Kyrgyz Republic;

16) "customs clearance (registration)" means performance of operations for the purposes of transfer of goods and transport vehicles under certain customs regimes and termination of that regime in accordance with the requirements and provisions of this Code;

17) "customs supervision (control)" means a set of measures undertaken by the customs bodies of the Kyrgyz Republic for the purposes of ensuring compliance with the legislation of the Kyrgyz Republic concerning the customs Law and international treaties of the Kyrgyz Republic, the supervision of execution whereof is delegated to the customs bodies of the Kyrgyz Republic;

18) "measures of the economic regulation" means restrictions of import and export of goods and transport vehicles, established on the basis of the economic policy of the Kyrgyz Republic which may include quotas, licensing, establishing

of minimum and maximum prices and also other measures of interaction of the economy of the Kyrgyz Republic with the world economy;

19) "customs payments" means customs duty, taxes, customs fees and other payments which are applied by the customs bodies of the Kyrgyz Republic;

20) "customs duty" means the payment levied by the customs bodies of the Kyrgyz Republic at import of goods into the customs territory of the Kyrgyz Republic or their export from it and which are an integral condition of such import or export.

SECTION II
TRANSFER THROUGH THE CUSTOMS BOUNDARY OF THE KYRGYZ
REPUBLIC OF GOODS AND TRANSPORT VEHICLES.
CUSTOMS REGIMES

Chapter 3
The fundamental principles for transfer
of goods and transport vehicles

Article 18. The right to import to the Kyrgyz Republic and export
from the Kyrgyz Republic of goods and transport
vehicles

Any person on equal basis shall have the right to import and export goods and transport vehicles. Nobody may be deprived of the right or restricted in the right to import or export goods and transport vehicles, except for the cases stipulated by this Code and legislation of the Kyrgyz Republic.

Article 19. General principles of transfer of goods and other
things through the customs boundary of the Kyrgyz
Republic

This Code and other legal acts of the Kyrgyz Republic shall provide for transfer of any goods and other items through the customs boundary of the Kyrgyz Republic, import of which into the territory of the Kyrgyz Republic and export from it are not prohibited or restricted, and transit of which through the territory of the Kyrgyz Republic is not prohibited.

Goods and other items to be transferred through the customs boundary of the Kyrgyz Republic under the customs supervision shall be subject to customs registration.

Crossing of the goods and transport vehicles of the customs boundary of the Kyrgyz Republic is allowed in the places, defined by the customs bodies of the Kyrgyz Republic and during the time of their operation. In other place and non-operational time of the customs bodies of the Kyrgyz Republic goods and transport vehicles may cross the customs boundary of the Kyrgyz Republic only under the consent of the customs body of the Kyrgyz Republic.

Import into the territory of the Kyrgyz Republic, export from its territory and transit through the territory of the Kyrgyz Republic of goods and other things can be prohibited or restricted by the normative acts of the Cabinet of Ministers of the Kyrgyz Republic.

Exploitation and disposal of goods and transport vehicles transferred through the customs boundary of the Kyrgyz Republic are made in accordance with their customs regimes, this Code and the Law of the Kyrgyz Republic.

Article 20. Crossing of the customs boundary of the Kyrgyz
Republic by transport vehicles

Transfer of goods and motor vehicles through the customs boundary of the Kyrgyz Republic is made in accordance with their customs regimes as stipulated by this Code and the Law of the Kyrgyz Republic.

Article 21. Prohibition of import to the Kyrgyz Republic and
export from the Kyrgyz Republic of goods and transport
vehicles

Legislative acts of the Kyrgyz Republic and International treaties of the Kyrgyz Republic may prohibit import to the Kyrgyz Republic and export from the Kyrgyz Republic of certain goods and transport vehicles out of considerations of the state security, moral and ethical interests, protection of life and health of people, protection of the natural environment, animals and plants, art, historic and archeological heritage of the people of the Kyrgyz Republic and of foreign countries, protection of the right to own, including items of intellectual property, protection of the interests of consumers of imported goods and on the basis of any other vitally important interests of the Kyrgyz Republic.

Goods and transport vehicles prohibited to be exported or imported shall be subject to immediate return appropriately either beyond the boundaries of the Kyrgyz Republic, or to the territory of the Kyrgyz Republic, unless legislative acts of the Kyrgyz Republic or international treaties of the Kyrgyz Republic stipulate confiscation of those goods and transport vehicles. Export or return of goods and transport vehicles shall be carried out by the entity which transfers the goods or by the carrier at their own expense. When it is impossible or not feasible to immediately return, goods and transport vehicles shall be transferred for custody to warehouses for temporary storage, whose owners are the customs bodies of the Kyrgyz Republic. The maximum period of keeping at the warehouses for temporary storage of goods and transport vehicles which are prohibited for import and export shall be three days.

Article 22. Restriction to import to the Kyrgyz Republic and
export from the Kyrgyz Republic of goods and transport
vehicles

Import and export of goods and transportation vehicles in the territory of the Kyrgyz Republic may be limited out of the economic policy considerations, compliance with the requirements of international treaties of the Kyrgyz Republic, protection of the economic basis of the sovereignty of the Kyrgyz Republic, protection of the domestic consumer market and for other important reasons pursuant to the Legislation of the Kyrgyz Republic, as well as international agreements of the Kyrgyz Republic.

Expenses incurred by an entity transferring goods, or by a carrier in relation to the effect of restrictions, shall not be reimbursed by the state bodies of the Kyrgyz Republic.

Article 23. The use and disposal of goods and transport vehicles
which are released conditionally in respect whereof
customs exemptions are granted in respect of customs
payments and taxes

Goods and transport vehicles which are conditionally released, in respect whereof exemptions are granted from payments and taxes, may be used only for the purposes in relation whereof such exemptions are granted. The use of the indicated goods and transport vehicles for any other purposes shall be allowed with the permission of the customs bodies of the Kyrgyz Republic under the condition of payment of customs duties and taxes and execution of other requirements which are stipulated in this Code and any other acts of the Kyrgyz Republic.

Disposal of goods and transport vehicles which are released conditionally in respect whereof exemptions are granted from customs payments and taxes, shall be

allowed upon the permission of the customs bodies of the Kyrgyz Republic in accordance with the procedure stipulated in part one of this Article.

Article 24. Types of customs regimes of goods and transport
vehicles

For the purpose of the customs regulation the following types of customs regimes of goods and transport vehicles are established:

- 1) release for free circulation;
- 2) re-import;
- 3) transit;
- 4) customs warehouse;
- 5) duty free shop;
- 6) processing in the customs territory;
- 7) processing under customs supervision;
- 8) temporary import (export);
- 9) free customs zone;
- 10) free warehouse;
- 11) processing beyond the customs territory;
- 12) export;
- 13) re-export;
- 14) destruction;
- 15) refusal in favor of the state.

Article 25. Selection and alteration of the customs regime

An entity shall have the right at any time to select any customs regime or alter it for any other, irrespective of the nature, quantity, the country of origin of goods and transport vehicles, unless otherwise provided by this Code and the legislation of the Kyrgyz Republic.

Chapter 4
Release of goods for free circulation

Article 26. The content of the customs regime

Release of goods for free circulation is the customs regime, at which the imported to the customs territory of the Kyrgyz Republic goods stay constantly in this territory without their obligatory export from this territory.

Article 27. The requirements for releasing of goods for free
circulation

In order to release goods to free circulation the following shall be required:
payment of customs duties, taxes and making other customs payments;
compliance with the measures of the economic policy and with any other restrictions;
accomplishment of customs clearance.

Article 28. Customs regime in regard to intellectual property
objects

Transfer of goods which fall under the category of intellectual property as defined by law, through the border may be limited in accordance with international agreements ratified by the Kyrgyz Republic, this Code and the rules and orders of the customs bodies of the Kyrgyz Republic issued on the basis and in accordance with the current legislation of the Kyrgyz Republic.

Customs bodies of the Kyrgyz Republic shall take the measures within their competence to protect the intellectual property rights of persons addressed.

Article 29. Restrictions on importation to and exportation from
the Kyrgyz Republic of certain objects of intellectual
property

At the written application of the rightholder of intellectual property, the customs bodies shall suspend the release of goods if the customs bodies have doubts that the goods violate the intellectual property right of the applicant.

In the mentioned case the applicant and the importer shall be notified of the suspension of the release of the goods.

Fee rates for submitting such an application shall be set by the Cabinet of Ministers of the Kyrgyz Republic.

Customs bodies may require that the applicant provide a guarantee sufficient in amount to cover importer's losses occurred at the applicant's fault.

Article 30. Terms of suspension of release of goods with a purpose
of protecting intellectual property rights

Customs bodies shall have the right to suspend the release of goods for a period of 10 working days.

In appropriate cases, this period may be extended by the Customs bodies an additional 10 working days.

On expiration of this period, the customs body, having notified the applicant, shall cancel suspension of release of the goods, if the applicant fails to provide evidence that he has initiated judicial proceedings in regard to the goods under dispute.

Until completion of judicial proceedings the customs bodies shall not be authorized to release goods unless otherwise decided by the court.

Goods involving industrial designs, patents, lay-out designs of integrated circuits or undisclosed information can be released only if the importer provides a security valid for 30 days in amount sufficient to protect interests of the rightholder.

Article 31. Reimbursement of damage to importer and rightholder

Damage incurred as the result of the customs body's failure to take measures stipulated by articles of this Code to protect intellectual property rights, as well as the result of suspension of release of importer's goods with no sufficient grounds shall be reimbursed by the customs body in accordance with provisions of the current legislation.

Chapter 5
Re-import of goods

Article 32. The content of the customs regime

Re-import of goods means the customs regime under which the domestic goods which are exported from the customs territory of the Kyrgyz Republic in accordance with the customs regime for export, are imported backward in accordance with the deadlines established and without levying customs duties and taxes and also without applying the measures of economic policy to the goods.

Article 33. Conditions under which goods are put under the customs
regime

In order to put the goods under the customs regime of re-import the goods shall:

remain in the same condition in which they were at the moment of export, except for changes consequential to natural wear or loss under normal conditions

of transportation and storage, and in any other cases determined by the Law of the Kyrgyz Republic;

be imported to the customs territory of the Kyrgyz Republic within 10 years from the moment of the export.

Article 34. Refund of export customs duties, taxes and any other amounts

In the case of re-import of goods within 3 years from the moment of export the customs bodies of the Kyrgyz Republic shall re-pay export customs duties and taxes paid.

In re-import of goods, the entity which transfers goods shall repay amounts which were received as refund or as a result of any other privileges granted in export of goods.

Apart from such amounts, interest shall be levied on them in cases determined by the Law of the Kyrgyz Republic.

Amounts and interests thereon which are stipulated in the second and third parts of this Article shall be paid to the customs body in accordance with the procedure established for the customs payments.

Chapter 6
Transit of goods

Article 35. The content of the customs regime

Transit of goods shall mean the customs regime in which the goods may be transferred under the customs supervision between two customs bodies of the Kyrgyz Republic, and also through the territory of a foreign state without levying customs duties and taxes, nor applying the measures of the economic regulation to the goods.

Article 36. The requirements to place goods under the customs regime

Goods which are conveyed in transit between two customs bodies of the Kyrgyz Republic must:

remain in an unchanged condition, except for changes consequential to natural wear or loss under normal conditions of transportation and storage and not be used for any other purposes, but for transit;

be transported to the customs body of destination within the terms established by the customs body of departure in accordance with normal terms of delivery on the basis of the capacity of the transport vehicle, the planned route and any other conditions of transportation.

Transit of goods within the territory of the Kyrgyz Republic can be made in any directions and ways except as otherwise established by the Law of the Kyrgyz Republic.

In the case where the customs body has reasons to believe that a carrier or its transport vehicles may not guarantee the compliance with the provisions of the Customs Law, the customs bodies shall have the right to allow for placement of the goods under the customs regime of transit only under the condition of due equipment of the transport vehicle, conveyance of the goods by a customs carrier or customs accompaniment in accordance with the Law of the Kyrgyz Republic.

Expenditures which are incurred by the carrier in relation to ensuring due equipment of the transport vehicle or by carriage of goods by the customs carrier shall not be reimbursed by the state bodies.

Documents on the goods subject to be presented to customs body of destination are delivered in the same order as the goods to which they apply.

Article 37. Permission for transit of goods

Transit of goods shall be carried out under permission of the customs bodies, except as provided in the Law of the Kyrgyz Republic.

Article 38. Measures adopted as a result of an accident or acts of
force majeure

In the case of an accident or acts of force majeure goods may be unloaded. In that case the carrier shall be obliged:

to adopt every necessary measure to ensure the safety of goods and prevention of any unauthorized use thereof;

to immediately report to the nearest customs body on the circumstances of the case, the location of the goods and transport vehicles;

to ensure conveyance of the goods to the nearest customs body or the delivery of the customs body officials of the Kyrgyz Republic to the place of location of the goods.

The customs bodies of the Kyrgyz Republic shall not reimburse to the carrier for the expenses which are incurred in relation to the adoption of the measures stipulated in this Article.

Article 39. The responsibility of the carrier

The carrier shall be responsible for transit of goods.

When issuing goods without permission of the customs body or in the case of their loss, or failure to deliver them to the destination customs body, the carrier must pay customs payments which would be due appropriately under customs regimes of release for free circulation or in the case of export, unless the goods are destroyed, irretrievably lost as a consequence of an accident or acts of force majeure, or shortage in goods occurred due to natural wear or loss under normal conditions of transportation and storage, or the goods were disposed of as a result of unlawful acts of the bodies or officials of a foreign state in accordance with the legislation.

Chapter 7
The customs warehouse

Article 40. The content of the customs regime

A customs warehouse shall mean a customs regime under which imported goods are kept under the customs supervision without levying customs duties, taxes and without applying measures of the economic regulation to the goods for the period of storage, and goods destined for export in accordance with the customs regime of export are kept under the customs supervision with the privileges stipulated by this Code.

Article 41. Conditions to place goods under the customs regime of
a customs warehouse

Any goods, except for the goods prohibited for import to the customs territory of the Kyrgyz Republic and export from it, as well as other goods the list whereof is determined by the Cabinet of Ministers of the Kyrgyz Republic may be placed into the customs warehouse.

The goods which may damage any other goods or which require special conditions for their storage must be placed into the specifically equipped customs warehouses.

Article 42. Customs warehouses and their types

A customs warehouse shall be recognized as any specifically-assigned and equipped premises or location which is intended for keeping of goods in accordance with the regime of customs warehouse.

A customs warehouse may be of an open type that is accessible for use by any entities, and of a closed type, that is intended for storage of goods of certain entities.

The customs warehouses of a closed type may be established, where there are sufficient reasons to believe that formation of an open-type warehouse is inexpedient.

Article 43. Owners of customs warehouses

The customs bodies of the Kyrgyz Republic or domestic entities who got the right to open a customs warehouse on a competitive basis may be owners of customs warehouses.

Customs warehouses being established by the customs bodies shall be open-type warehouses.

Article 44. Licenses to establish a customs warehouse

A customs warehouse may be established if there is a license from the State Customs Inspectorate. Receiving of the mentioned license shall not be required where the customs warehouse is established by the customs bodies of the Kyrgyz Republic.

The procedure for considering applications and issuing licenses to establish a customs warehouse, including the establishment of the deadlines for its validity shall be determined by the State Customs Inspectorate.

Levy shall be imposed for issuing licenses to establish a customs warehouse in the amounts which are determined by the Cabinet of Ministers of the Kyrgyz Republic.

A license to establish a customs warehouse may be canceled or revoked or its effect may be suspended by the customs bodies. A license shall be canceled if it could not be issued to the applicant on the basis of the established procedure, or it was issued on the basis of incomplete or unreliable information essential for making a decision concerning its issuance. Cancellation shall be effective from the date of the issue of the license.

The license shall be revoked if the owner of a customs warehouse does not comply with the requirements of this Code of the Kyrgyz Republic. Revocation shall be effective from the date of making the decision to revoke.

The effect of the license may be suspended for the period of up to three months if there are grounds to believe that the owner of the customs warehouse abuses his rights.

When canceling or revoking a license, the levy for its issue shall not be subject to refund.

Article 45. Requirements to customs warehouses and their owners

The customs bodies of the Kyrgyz Republic shall have the right to require from the owner that the premise or any other location which is intended for the establishment of a customs warehouse be equipped in a due manner as required for ensuring the customs supervision, and where necessary, be equipped with double-latch mechanisms one of which would be under the control of the customs body of the Kyrgyz Republic.

The owner of a customs warehouse shall be obliged:

to ensure that the goods which are stored may not be taken out from the customs warehouse, past the customs control;

not to impede the exercise of the customs supervision;

to comply with the terms of the license to establish the customs warehouse and to execute requirements of the customs bodies, including provision of the access

of the customs bodies officials to the goods which are stored in the customs warehouse;

to keep accounts of goods in store and present to the customs bodies of the Kyrgyz Republic the reports on those goods in accordance with the procedure to be defined by the State Customs Inspectorate.

Article 46. The responsibility for payment of customs payments

The owner of the customs warehouse shall be responsible for payment of customs duties and taxes, and for making other customs payments, except as provided by the second and third parts of this Article.

If a customs warehouse is established by the customs body, the responsibility for making customs payments shall be borne by the entity which placed the goods for storage into the customs warehouse.

With the consent of the customs body the responsibility for making customs payments may be delegated to the entity which placed the goods for storage into the customs warehouse of the open type.

Article 47. The period of storing goods at a customs warehouse

Goods may be stored in a customs warehouse regime for three years. The indicated term for certain categories of goods and certain entities may be limited by the State Customs Inspectorate. The limited term of storing goods in the customs warehouse regime may not be less than one year.

Upon expiration of the established term, the goods must be declared for any other customs regime or placed into the temporary storage warehouse owned by the customs body of the Kyrgyz Republic.

Article 48. Operations which are performed with the goods placed under a customs warehouse regime

The following operations may be performed with the goods which are placed under a customs warehouse regime:

those relating to ensuring safety of those goods;

those relating to preparation of the goods, with the permission of the customs bodies of the Kyrgyz Republic for sale and transportation: breaking into batches, formation of consignments, sorting out, packaging, repackaging, marking, loading, unloading, re-loading and other similar operations.

The list and the procedure for the performance of the operations indicated shall be determined by the Law of the Kyrgyz Republic.

Article 49. Release of goods placed under the customs warehouse regime and intended for export in accordance with the customs export regime, from customs duties and taxes or refund of amounts paid

When placing goods under the customs warehouse regime, which are intended for export in accordance with the customs export regime, such goods shall be exempt from customs duties and taxes, or the amounts paid shall be refunded, if such exemptions or refund are stipulated for actual export of goods. When goods are exempt from customs duties, taxes or paid amounts are refunded, the goods must be exported not later than three months after the date of their placement under the customs warehouse regime.

In a failure to carry out actual export of goods within established deadlines, customs duties and taxes shall be paid, as well as interest thereon in accordance with the procedure established by the Law of the Kyrgyz Republic.

Article 50. Liquidation of a customs warehouse

When a customs warehouse upon expiration of the license validity period or at the will of the owner is liquidated, as well as when the customs bodies cancel or revoke the license on establishment of a customs warehouse, the customs warehouse shall become a warehouse of temporary storage from the date of making such a decision. Storage of goods in the warehouse of temporary storage shall be carried out in accordance with this Code and the Law of the Kyrgyz Republic.

When canceling or revoking the license the goods which are in the warehouse are subject to a repeated customs clearance from the date when they were put in the warehouse or, accordingly, from the date of making the decision on revocation. For the entire period of storage of goods in the warehouse which is to be liquidated the owner of the warehouse shall pay customs fees for storage established for warehouses of temporary storage created by the customs bodies.

If the effect of the license is suspended, putting of the goods into the warehouse shall not be allowed. Release of the goods from the warehouse shall be carried out in the order stipulated by this Code.

Article 51. Special considerations of legal regulation of activities of customs warehouses

Special considerations of legal regulation of customs warehouses activities which are not stipulated in this Code may be determined by the State Customs Inspectorate in compliance with the procedure established by the legislation.

Chapter 8 Duty free trade shop

Article 52. The content of the customs regime

A duty free trade shop shall mean a customs regime under which goods are under the customs supervision and sold under it on the customs territory of the Kyrgyz Republic (at airports, ports which are open for international communication and other places defined by the customs bodies) without levying customs duties and taxes and without application to the goods of measures of the economic regulation.

Article 53. Terms of placing goods under the customs regime

Under the customs regime of a duty free shop any goods can be sold, except for the ones prohibited to be imported to the customs territory of the Kyrgyz Republic and exported from it, prohibited to be sold in the Kyrgyz Republic, as well as other goods the list of which is determined by the Law of the Kyrgyz Republic.

Goods the sale of which is restricted in the Kyrgyz Republic can be sold under the customs regime of a duty free shop only provided that they meet the requirements, established by the Law of the Kyrgyz Republic.

Goods put under the customs regime of a duty free shop shall be sold directly in special shops (duty free shops).

Article 54. A license to establish a duty free trade shop

A duty free trade shop may be established by a domestic entity in the places which are determined by the customs bodies of the Kyrgyz Republic after receipt of the license from the State Customs Inspectorate by the owner.

The procedure for considering applications and issuing licenses for the establishment of a duty-free trade shop, including the establishment of the period of its validity, shall be determined by the State Customs Inspectorate under the Cabinet of Ministers of the Kyrgyz Republic.

For issuing licenses to establish a duty-free trade shop, a levy shall be imposed in the amounts to be determined by the Cabinet of Ministers of the Kyrgyz Republic.

A license to establish a duty-free trade shop may be canceled or revoked or its effect may be suspended by the customs bodies.

A license shall be canceled if it could not be issued to the applicant on the basis of the established procedure, or it was issued on the basis of incomplete or unreliable information essential for making the decision to issue. The decision on cancellation shall be effective from the date of the issue of the license.

A license shall be revoked if the owner of a duty free trade shop does not meet the requirements of this Code and the legislation of the Kyrgyz Republic, or such a license does not comply any more with the economic policy of the Kyrgyz Republic. Revocation shall be effective from the date of making the decision to revoke.

The effect of a license may be suspended for the period up to 3 months if there is enough evidence of the fact that the owner of a duty free trade shop misuses his rights.

In cancellation or revocation of the license a levy for its issue shall not be subject to refund.

Article 55. Requirements to the owner of a duty free trade shop

The owner of a duty free trade shop shall be obliged:

to exclude the possibility of withdrawing goods which arrive at the shop and their sale past the customs controls;

to comply with the terms of the license for establishment of a duty-free trade shop and to meet the requirements of the customs bodies;

to keep accounts and present to the customs bodies of the Kyrgyz Republic reports concerning incoming and salable goods in accordance with the procedure established by the State Customs Inspectorate;

to bear responsibility for making customs payments.

Article 56. Liquidation of a duty free trade shop

At liquidation of a duty free trade shop upon the expiration of the period of the license validity, as well as at cancellation or revocation by the customs bodies of the license on establishment of a duty free trade shop, the shop shall become a warehouse for temporary storage from the date such a decision is made. Storage of goods in the warehouse of temporary storage shall be carried out in accordance with this Code and the Law of the Kyrgyz Republic.

At canceling or revoking the license, the goods which are in the duty free shop shall be subject to the repeated customs registration from the date when they were received in the shop or, accordingly, from the date of making the decision on revocation. For the entire period of storage of goods in the shop which is to be liquidated the owner of the shop shall pay customs fees for storage established for the warehouses of temporary storage, created by the customs bodies.

If the license is suspended sales of goods in the shop shall not be allowed. Receipt of goods by the shop shall be carried out in the order stipulated by this Code and the Law of the Kyrgyz Republic.

Chapter 9

Processing of goods within the customs territory

Article 57. The content of the customs regime

Processing of goods in the customs territory shall mean a customs regime under which foreign goods are used according to the procedure established for

processing in the customs territory of the Kyrgyz Republic without applying measures of the economic regulation and with refund of import customs duties and taxes, provided products of the processing are exported beyond the boundaries of the customs territory of the Kyrgyz Republic in compliance with the customs regime of export.

Article 58. Operations relating to processing of goods

Operations relating to processing of goods shall include the following:
manufacture of goods including installation, assembly and adjustments to any other goods;

processing proper and the treating of goods;

repairs of goods including their replacement and bringing into order;

utilization of certain goods which further or facilitate the manufacture of products of processing even where such goods are fully or partially consumed in the course of processing.

Restrictions on certain operations on processing of goods, terms of carrying out operations on processing of goods, including ability and order of using domestic goods, shall be determined by the State Customs Inspectorate in arrangement with the Ministry of Finance of the Kyrgyz Republic.

Article 59. Licenses to process goods in the customs territory

Processing of goods in the customs territory shall be carried out where licenses are available from the customs body of the Kyrgyz Republic.

A license mentioned in part 1 of this Article shall be issued to a domestic entity under the following conditions:

imported goods may be identified in the products of processing, except for the cases determined by the State Customs Inspectorate;

processing favours the export of products of processing or the use of domestic production facilities;

any other requirements are executed relating to ensuring the compliance with the customs legislation which may be established by the State Customs Inspectorate.

The procedure for issuing licenses for processing of goods within the customs territory shall be determined by the State Customs Inspectorate.

A license to process goods within the customs territory may be canceled by the customs bodies of the Kyrgyz Republic if it could not be issued to the applicant on the basis of the established procedure or it was issued on the basis of incomplete or unreliable information essential for making the decision on its issuance.

A license shall be revoked by the customs bodies if its owner does not comply with requirements of this Code or if the license no longer complies with economic policy of the Kyrgyz Republic. The revocation shall be in effect from the date of making the decision to revoke.

Article 60. Time for processing of goods in the customs territory

Processing of goods in the customs territory of the Kyrgyz Republic must be carried out within deadlines in the contract according to the procedure determined by the State Customs Inspectorate. Establishment of the deadlines must be based on the economically feasible length of processing of goods and disposal of products of their processing.

Article 61. Amount of output of products of processing for customs purposes

For customs purposes the customs bodies of the Kyrgyz Republic shall establish compulsory amounts of output of products of processing which are formed as a result of processing of goods.

Article 62. Refund of import customs duties and taxes

Refund of import customs duties and taxes in export of products of processing in compliance with the customs regime of export shall be carried out by the customs bodies under the condition of compliance with the provisions of this Code, and provided products of processing are exported not later than two years from the day of the goods crossing the customs boundary of the Kyrgyz Republic.

Article 63. Exemption from export customs duties, taxes and from measures of the economic regulation

Foreign goods and products of their processing shall be exempt from export customs duties and taxes. Measures of the economic regulation shall not apply to the indicated goods and products.

Article 64. Special considerations in legal regulation of processing of goods within the customs territory

Special considerations of legal regulation of processing of goods in the customs territory which are not stipulated by this Code may be determined by the State Customs Inspectorate in compliance with the procedure established by the legislation.

Chapter 10
Processing of goods under the customs supervision

Article 65. The content of the customs regime

Processing of goods under the customs supervision shall mean a customs regime under which foreign goods are used in accordance with the procedure established within the customs territory of the Kyrgyz Republic without levying customs duties, taxes and without applying measures of the economic regulation for processing under the customs supervision with the subsequent release for free circulation or transfer of the products of processing under any other customs regime.

Article 66. Provisions under which goods processing under the customs supervision is carried out

The rules stipulated by Articles 58-61 and 63 of this Code shall be applied to processing of goods under the customs supervision.

Special considerations of legal regulation of processing of goods under the customs supervision which are not stipulated in this Code shall be determined by the State Customs Inspectorate.

Article 67. Restrictions of using the customs regime

Processing of goods under the customs supervision may not be used for evasion from observance of measures of the economic regulation and for evasion of the rules for identifying the country of origin of goods.

The cases wherein the use of the customs regime of processing of goods under the customs supervision is not allowed, shall be determined by the Law of the Kyrgyz Republic.

Chapter 11

Temporary import (export) of goods

Article 68. The content of the customs regime

Temporary import (export) shall mean a customs regime under which the utilization of goods in the customs territory of the Kyrgyz Republic or beyond its boundaries is allowed with full or partial exemption from customs duties, taxes and without application of measures of the economic regulation.

Goods of temporary import (export) are to be returned in the unchanged state, except for the changes resulting from the natural wear or loss under normal conditions of transportation and storage.

The period of time for temporary import (export) shall be established by the customs body on the basis of the purpose and circumstances of such import (export) and it may not exceed 2 years.

For certain categories of goods the State Customs Inspectorate may establish shorter or longer period of time of temporary import (export).

The mentioned terms shall be extended by the customs bodies according to the procedure determined by the State Customs Inspectorate.

Article 69. Requirements to temporary import and temporary export of goods

The State Customs Inspectorate shall have the right to determine the categories of goods which may not be imported (exported) in compliance with the regime of temporary import (export).

In the cases which are determined by the State Customs Inspectorate temporary import and temporary export of goods shall be allowed only on condition that an obligation to return export (import) and to provide making customs payments is presented.

Article 70. Permission for temporary import and temporary export of goods

Permission for temporary import (export) of goods shall be granted by the customs body of the Kyrgyz Republic in accordance with the procedure determined by the State Customs Inspectorate.

Where it is impossible to ensure safe identification of goods, the customs bodies of the Kyrgyz Republic shall not have the right to issue the permission for temporary import (export) of goods.

Article 71. Exemption from payment of customs duties and taxes

The cases of full exemption of temporarily imported (exported) goods from payment of customs duties and taxes shall be determined by the Cabinet of Ministers of the Kyrgyz Republic.

In other cases and when an entity who transfers goods through the customs territory of the Kyrgyz Republic does not comply with the conditions of full exemption from payment of customs duties and taxes, the partial exemption from payment of customs duties and taxes can be applied in compliance with the procedure determined by the State Customs Inspectorate.

In the case of a partial exemption from payment of customs duties and taxes for each complete and not complete month three per cent shall be paid of the amount which would be due, should the goods be released for free circulation or exported.

The total amount of customs duties and taxes which are levied in the case of temporary import (export) with the partial exemption from payment of customs duties and taxes must not exceed the amounts of customs duties and taxes which are subject to payment at the moment of import (export), should the goods be

released for free circulation or exported in compliance with the customs regime of export.

In the case where the indicated amounts become equal, the goods shall be deemed to be released for free circulation or exported in compliance with the customs regime of export, provided measures of the economic regulation do not apply in relation of those goods.

Article 72. Operations involving goods upon expiration of
the periods established for temporary import (export)

On the day of expiration of established periods of temporary import (export) goods which are not returned must be declared for any other customs regime or placed into warehouses for temporary storage whose owners are the customs bodies.

An entity which temporarily imported (exported) or imported goods and failed to return them within the established deadlines shall not bear any responsibility to the customs bodies of the Kyrgyz Republic only in the case where the fact of destruction or re-retrievable loss of the goods as a consequence of an accident or acts of force majeure, shortage by virtue of natural wear or loss under normal conditions of transportation and storage, or disposal from ownership as a consequence of unlawful actions of the bodies or officials of a foreign state in accordance with the legislation of the Kyrgyz Republic is confirmed by consular institutions of the Kyrgyz Republic abroad.

Chapter 12

A free customs zone and a free warehouse

Article 73. The content of the customs regime

A free customs zone and a free warehouse shall mean customs regimes under which foreign goods shall be placed and utilized within the relevant territorial boundaries or premises (locations) without levying of customs duties, taxes and without application of measures of the economic regulation and domestic goods shall be placed and used on the terms which are applicable to export in accordance with the customs regime of export.

Article 74. Creation of a free customs zone

Creation of a free customs zone shall be determined in compliance with the current legislation and regulated by a special law.

Article 75. License to establish a free warehouse

Free warehouses as a premise or another location where there is the customs regime of a free warehouse, may be established after receipt of the license from the State Customs Inspectorate.

The procedure for considering applications and issuing licenses to establish a free warehouse including the establishment of the period of the license validity shall be determined by the State Customs Inspectorate in arrangement with the Ministry of Finance of the Kyrgyz Republic.

For issuing of licenses to establish a free warehouse levy shall be imposed on in the amounts determined by the Cabinet of Ministers of the Kyrgyz Republic.

A license to establish a free warehouse may be canceled by the customs bodies of the Kyrgyz Republic if it could not be issued to the applicant on the basis of the established procedure, or it was issued on the basis of incomplete or unreliable information essential for making the decision on the license issue. The decision on cancellation shall be effective from the date of the issue of the license.

A license shall be revoked if the owner of a free warehouse does not comply with the requirements of this Chapter or the license no longer accords the economic policy of the Kyrgyz Republic. Revocation shall be valid from the date of making the decision to revoke.

The effect of a license may be suspended for the period of up to 3 months if there are sufficient reasons to believe that the owner of the free warehouse misuses his rights.

When canceling or revoking a license, the levy for its issue shall not be refunded.

Article 76. Operations of free customs zones and free warehouses

In free customs zones and at free warehouses it shall be allowed to carry out production and any other commercial operations with goods, except for the retail trade of the goods, provided the provisions of this Code are complied with.

For the purposes of ensuring compliance with the legislation of the Kyrgyz Republic and based on the character of goods used for operations with them in free customs zones and at free warehouses certain prohibitions and restrictions can be established. Such prohibitions and restrictions in respect of free customs zones shall be established by the Cabinet of Ministers of the Kyrgyz Republic, in respect of free warehouses - by the State Customs Inspectorate under the Cabinet of Ministers of the Kyrgyz Republic.

The customs bodies may prohibit to certain entities the performance of operations involving goods in free customs zones and at free warehouses, where those entities do not comply with the requirements of this Code and other acts of the Kyrgyz Republic, and acts of the Cabinet of Ministers of the Kyrgyz Republic, or deny to such entities the access to the territory of free customs zones and free warehouses.

The Cabinet of Ministers of the Kyrgyz Republic and the State Customs Inspectorate within their competence shall have the right to restrict or prohibit import of certain categories of goods into free warehouses or their placing into free warehouses.

Goods may be in free customs zones or free warehouses without time limits.

Article 77. Ensuring the compliance with customs legislation in free customs zones and in free warehouses

If there are enough reasons the customs bodies shall have the right to carry out the customs supervision of goods which are in free customs zones and in free warehouses.

The customs clearance of goods which are imported into free customs zones and which are deployed in free warehouses and also those exported from their territory can be done in a simplified order determined by the State Customs Inspectorate.

Construction of buildings, structures and constructions in a free customs zone shall be allowed on the basis of arrangement with the customs body of the Kyrgyz Republic.

Article 78. Accounting of goods which are in free customs zones and in free warehouses

Entities which carry out operations in free customs zones and owners of free warehouses shall keep accounts of imported, exported, stored, manufactured, processed, acquired and sold goods, and they shall present to the customs bodies the reports, concerning those, in accordance with the procedure determined by the State Customs Inspectorate. Any changes that take place in respect of goods within the boundaries of free customs zones and free warehouses must be reflected in the accounting documents.

Article 79. Additional requirements to free warehouses and their
owners

The premises or locations which are intended for the establishment of a free warehouse must be equipped duly with what is necessary for ensuring the customs supervision, and where necessary shall be equipped with doublelatch mechanisms one of which should be under the authority of the customs body.

Owners of free warehouses may be exclusively domestic entities.

An owner of a free warehouse shall be obliged as follows:

to ensure that the goods which are in the warehouse may not be taken out outside the customs supervision;

not to impede the exercise of the customs supervision; to comply with the conditions of the license for establishment of the free warehouse and comply with the requirements of the customs bodies, including provision of access of officials of the customs bodies of the Kyrgyz Republic to the goods which are in the free warehouse, granting to those entities of premises, equipment and communications facilities in the free warehouse free of charge for the performance of the customs supervision and customs clearance.

Article 80. Levying of customs duties, taxes and application of
measures of the economic regulation

When importing foreign and domestic goods into the territory of free customs zones or when placing them into free warehouses, customs duties and taxes shall not be levied and measures of the economic regulation shall not apply.

When importing goods from the territory of free customs zones and from free warehouses to the remaining part of the customs territory of the Kyrgyz Republic and when exporting goods from the territory of free customs zones and from free warehouses outside the Kyrgyz Republic, customs duties and taxes shall be charged and measures of the economic regulation shall be applied according to the origin of goods.

At request of an interested party the customs bodies of the Kyrgyz Republic shall certify the origin of goods with a certificate in accordance with the procedure determined by the State Customs Inspectorate under the Cabinet of Ministers of the Kyrgyz Republic.

Where certificates are non-existent, the goods shall be considered as domestic for the purposes of levying export customs duties and taxes and for application of measures of the economic regulation in the case of export, and as foreign - for any other purposes.

Article 81. Exemption of goods which are intended for export in
accordance with the customs export regime from customs
duties, taxes or refund of the amounts paid

When importing goods which are intended for export beyond the boundaries of the Kyrgyz Republic in accordance with the customs export regime, to free customs zones or in the case of their placement to free warehouses, such goods shall be exempt from customs duties and taxes or the amounts paid shall be refunded, provided such exemption or refund are stipulated for actual export of goods. Actual export of such goods must be carried out not later than 6 months from the day of refund of customs duties and taxes or exemption therefrom.

When returning goods which are subject to export beyond the boundaries of the Kyrgyz Republic from the territory of free customs zones and free warehouses to the remaining part of the customs territory of the Kyrgyz Republic, or in the case of a failure to carry out actual export within established deadlines, customs duties and taxes shall be paid as well as interest thereon at the official interest rate of re-financing established by the National Bank of the Kyrgyz Republic.

Article 82. Responsibility for making customs payments

Responsibility for making customs payments shall be borne by the entity which imported goods into a free customs zone or placed them into a free warehouse.

Article 83. Special considerations in regulating the functioning
of free customs zones and free warehouses

Special considerations of legal regulation of the functioning of free customs zones which are not stipulated in this Code shall be determined by the Cabinet of Ministers the Kyrgyz Republic and of free warehouses - by the State Customs Inspectorate in compliance with the procedure established by the legislation.

Article 84. Liquidation of a free warehouse

When liquidating a free warehouse upon expiration of the effect of the license or at discretion of the owner and equally in cancellation or revocation by the customs bodies of a license for the establishment of a free warehouse from the date of adoption of such a decision the free warehouse shall become a warehouse for temporary storage. Total period of time of these goods in a warehouse of temporary storage can not exceed 6 months.

At canceling or revoking of the license the goods which are in a warehouse are subject to another customs registration from the date when they were placed in the warehouse or, accordingly, from the date of making the decision on revocation. For the entire period of storage of goods in a warehouse which is to be liquidated the owner of the warehouse shall pay customs fees for storage determined for warehouses of temporary storage established by the customs bodies.

If the license is suspended foreign goods shall be placed in a warehouse with payment of customs duties and taxes and with application of the measures of the economic regulation, and exemption from the customs duties and taxes or return of the customs duties and taxes in relation to domestic goods located shall not be made.

Chapter 13

Processing of goods outside the customs territory

Article 85. The content of the customs regime

Processing of goods outside the customs territory shall mean a customs regime under which domestic goods are exported without application of measures of the economic regulation and used outside the customs territory of the Kyrgyz Republic for the purpose of their processing and subsequent release of the products of the processing into free circulation in the customs territory of the Kyrgyz Republic with full or partial exemption from customs duties, taxes and without applying measures of the economic regulation.

Article 86. Operations associated with processing of goods outside
the customs territory

When processing goods outside the customs territory, the operations which are stipulated in the first part of Article 58 of this Code may take place.

The State Customs Inspectorate in agreement with the Ministry of Finance of the Kyrgyz Republic shall have the right to establish restrictions on certain operations associated with processing of goods outside the customs territory.

Article 87. The cases which exclude the possibility of using the
customs regime

The customs regime of processing of goods outside the customs territory may not be used in the following cases:

where export of goods gives a reason to claim return of import customs duties and taxes, exemption therefrom or getting of refund which is granted in export;

where goods prior to export are released for free circulation with full exemption from import customs duties and taxes - till the expiration of such exemption;

in any other cases determined by the State Customs Inspectorate in conjunction with the Ministry of Finance of the Kyrgyz Republic.

Article 88. Licenses for processing of goods outside the customs territory

Processing of goods outside the customs territory shall be carried out where there is a license of the customs body of the Kyrgyz Republic.

The mentioned license shall be issued to domestic entities under the following conditions:

1) where the customs body of the Kyrgyz Republic deems it possible to establish that the products of processing have been formed as a result of processing of exported goods, except for the case, indicated in the third part of this Article;

2) where processing of goods outside the customs territory does not inflict any serious damage to the interests of economy of the Kyrgyz Republic.

The procedure for issuing licenses to process goods outside the customs territory including cases and terms when the customs body of the Kyrgyz Republic can issue a license irrespective of the provisions of item 1, Part 2 of this Article shall be determined by the State Customs Inspectorate.

The license shall be canceled if it could not be issued to the applicant on the basis of the procedure established or it was issued on the basis of incomplete or unreliable information essential for making the decision on its issue. The decision on cancellation shall be effective from the date of issue of the license.

The license is revoked if its owner does not comply with the requirements of this Chapter, or if it no longer complies with the economic policy of the Kyrgyz Republic. Revocation shall be effective from the date of making the decision on revocation.

Article 89. The deadlines for processing of goods outside the customs territory

Processing of goods outside the customs territory must be carried out within the deadlines which are established by the customs bodies in accordance with the procedure determined by the State Customs Inspectorate.

The indicated deadlines must take into account the economically-justified duration of the course of processing of goods.

Article 90. Amount of output of products of processing for customs purposes

For the customs purposes the customs bodies of the Kyrgyz Republic shall establish compulsory amounts of output of products of processing which are formed as a result of the operations associated with processing of goods.

Article 91. Application of customs duties and taxes in exporting goods for processing

Goods which are exported for processing shall be subject to export customs duties and taxes with the subsequent refund of their amounts when releasing the products of processing for free circulation in the customs territory of the

Kyrgyz Republic under the condition of compliance with the provisions of this Chapter. Interest on the amounts being refunded shall not be charged.

By decision of the customs body of the Kyrgyz Republic which is made according to the procedure to be determined by the State Customs Inspectorate in agreement with the Ministry of Finance of the Kyrgyz Republic, goods may be exempt from customs duties, and taxes charged on the goods may be refunded when exporting out of the customs territory for processing.

Article 92. Exemption of products of processing from import
customs duties and taxes

Full or partial exemption of products of processing from import customs duties and taxes shall be granted in the case where such products are declared for free circulation by an entity which has obtained permission for processing of the goods outside the customs territory or by its customs broker.

Full exemption from import customs duties and taxes shall be granted where the Customs Body of the Kyrgyz Republic is certain that the purpose of processing consisted in repairs of the exported goods to be carried out free of charge by virtue of provisions of the legislation or agreement, except for the cases where in the initial release for free circulation the existence of the deficiency had been taken into account.

Partial exemption from import customs duties and taxes shall be granted in a chargeable repairs of goods to be exported and in carrying out of any other operations associated with processing. The amount of customs duties and taxes shall be determined on the basis of the rates applicable to products of processing multiplied by the cost of repairs or any other processing operations.

Article 93. Replacement of products of processing by foreign goods

Replacement of products of processing by foreign goods shall be allowed in the order determined by the State Customs Inspectorate.

Article 94. Failure to return goods exported for processing or of
products of reprocessing because of their destruction,
loss, shortfall or unlawful acts of bodies or
officials of a foreign state

An entity, which has obtained the permission for processing of goods outside the customs territory and which failed to return goods or failed to carry out import of products of processing within the established deadlines, shall not bear any responsibility to the customs bodies of the Kyrgyz Republic only in the case where the fact of destruction or of an irretrievable loss of the goods or products of processing in consequence of an accident or acts of force majeure, the fact of their shortfall by virtue of natural wear or loss under normal conditions of transportation and storage, or the fact of disposal from the ownership as a consequence of acts of bodies or officials of a foreign state, which are (recognized as) unlawful in accordance with the Law of the Kyrgyz Republic, are confirmed by consular institutions of the Kyrgyz Republic abroad.

Article 95. Special considerations of legal regulation of
processing of goods outside the customs territory

Special considerations of legal regulation of processing of goods outside the customs territory, which are not stipulated in this Code, shall be determined by the Cabinet of Ministers of the Kyrgyz Republic.

Article 96. The content of the customs regime

Export of goods shall mean a customs regime under which goods are exported outside the customs territory of the Kyrgyz Republic without liability on their import to this territory.

Article 97. Requirements in exportation of goods

Export of goods shall be carried out under the condition of payment of export customs duties and any other customs payments, compliance with measures of the economic regulation and fulfillment of any other requirements which are stipulated in this Code and other Customs legislative acts of the Kyrgyz Republic.

In case of export, goods shall be exempted from taxes or the amounts paid shall be subject to refund in accordance with the current legislation of the Kyrgyz Republic.

Article 98. Release of goods under the customs regime of export

When releasing goods under the customs regime of export the goods must be exported outside the boundaries of the customs territory of the Kyrgyz Republic in the same condition in which they were on the day of acceptance of the customs declaration, except for changes in consequence of the natural wear or loss under normal conditions of transportation and storage.

Chapter 15
Re-export of goods

Article 99. The content of the customs regime

Re-export of goods shall mean a customs regime under which foreign goods are exported from the customs territory of the Kyrgyz Republic without levying or with the refund of import customs duties, taxes and without application of measures of the economic regulation in accordance with the provisions of this Code and other Customs legislative acts of the Kyrgyz Republic.

Article 100. Terms and conditions of re-export of goods

When importing goods to the customs territory of the Kyrgyz Republic, import customs duties and taxes shall not be levied, and measures of the economic regulation shall not apply, provided the goods are declared to the customs body of the Kyrgyz Republic as intended directly and exclusively for re-export. Actual export of such goods must be carried out not later than six months from the day of acceptance of the customs declaration. In the case of a failure to actually carry out export within the established deadlines, customs duties and taxes shall be paid, as well as interest thereon in accordance with the discount rate of the National Bank of the Kyrgyz Republic.

When exporting re-export goods the customs duties and taxes paid shall be subject to refund, provided:

the re-exported goods are in the same condition in which they were at the moment of import, except for changes in consequence of natural wear or loss under normal conditions of transportation and storage;

re-export of goods is carried out within two years from the moment of import;

re-exported goods were not used for the purposes of extracting income.

When exporting re-export goods, export customs duties and taxes shall not be levied and measures of the economic regulation which are effective in respect of export shall not apply, except for the cases determined by the Cabinet of Ministers of the Kyrgyz Republic.

Article 101. Permission for re-export of goods

Re-export of goods shall be allowed by permission of the customs body or of another authorized body which is given according to the procedure to be determined by the State Customs Inspectorate, and in the cases determined by the legislative acts of the Kyrgyz Republic, acts of the Cabinet of Ministers of the Kyrgyz Republic, or by international treaties of the Kyrgyz Republic - by permission of another authorized body.

Article 102. Special considerations of legal regulation of
re-export of goods

Special considerations of legal regulation of re-export of goods, which are not stipulated in this Code, shall be determined by the State Customs Inspectorate in compliance with the procedure established by the legislation.

Chapter 16
Destruction of goods

Article 103. The content of the customs regime

Destruction of goods shall mean a customs regime under which foreign goods are destroyed under the customs control, including bringing them into a condition which is unsuitable for any use, without levying of customs duties, taxes and without applying measures of the economic regulation.

Article 104. Requirements for destruction of goods

Destruction of goods shall be allowed by permission of the customs body of the Kyrgyz Republic. Such a permission shall not be granted where destruction of the could cause essential harm to the natural environment, as well as in other cases determined by the State Customs Inspectorate.

Destruction of goods shall be made by the entity who has an interest in it at his expense and does not cause any costs for the state budget of the Kyrgyz Republic.

Wastes formed as a result of destroying goods must be placed under the relevant customs regime, as foreign goods which are under customs control.

Chapter 17
Rejection of goods to the benefit of the State

Article 105. The content of the customs regime

The rejection of goods to the benefit of the State shall be the customs regime under which an entity relinquishes goods without levying of customs duties, taxes and without application of measures of the economic regulation.

Article 106. Requirements in rejection of goods

The rejection of goods to the benefit of the State in accordance with the provisions of this Chapter shall be allowed by permission of the customs body of the Kyrgyz Republic, issued in accordance with the procedure to be determined by the State Customs Inspectorate.

The rejection of goods to the benefit of the State in compliance with the provisions of this Chapter shall not cause any expenses for the state budget of the Kyrgyz Republic.

Chapter 18
Transfer through the customs boundary of

the Kyrgyz Republic of transport vehicles
and certain types of goods

Article 107. Transfer of transport vehicles

Transfer of transport vehicles through the customs boundary of the Kyrgyz Republic shall be carried out in accordance with the customs regimes which are applicable to transport vehicles.

Transport vehicles which proceed through the customs boundary of the Kyrgyz Republic and also transport vehicles which are transferred through the customs boundary of the Kyrgyz Republic as goods, shall stop in the places determined by the customs bodies of the Kyrgyz Republic. In the case of a failure to comply with this requirement, the customs bodies of the Kyrgyz Republic shall have the right to exercise compulsory stoppage of transport vehicles.

The duration of stops of transport vehicles shall be determined by the customs body of the Kyrgyz Republic in conjunction with the carrier and may not be reduced to the detriment of carrying out of customs control and customs clearance.

The dispatch of transport vehicles from the places of their parking shall be carried out with the permission of the customs body of the Kyrgyz Republic.

Time and place of crossing the customs boundary of the Kyrgyz Republic by transport vehicles shall be agreed by the carrier with the relevant customs body of the Kyrgyz Republic.

Article 108. Transfer of currency of the Kyrgyz Republic,
securities in the currency of the Kyrgyz Republic, of
foreign currency and other currency securities

Transfer through the customs boundary of the Kyrgyz Republic of the currency of the Kyrgyz Republic, securities in the currency of the Kyrgyz Republic, of foreign currency and other currency securities, shall be carried out in accordance with the currency legislation of the Kyrgyz Republic.

Article 109. Transfer of goods not for commercial purposes by
natural persons

Goods which are not intended for production or any other commercial activities, may be transferred by natural persons through the customs boundary of the Kyrgyz Republic in a simplified, privileged procedure which is to be determined by the Cabinet of Ministers of the Kyrgyz and the State Customs Inspectorate within its competence.

The privileged procedure may include full or partial exemption from customs duties and taxes, establishment of uniform rates of customs duties and taxes, as well as non- application of measures of the economic regulation.

Destiny (assignment) of goods shall be established on the basis of their nature and quantity, frequency of transference of the goods, considering all circumstances relating to the travel of the natural person and at the lack of the reasons to consider that the goods are transferred through the customs boundary of the Kyrgyz Republic not for the purpose of personal use or for use by the natural person or members of his family.

SECTION III
CUSTOMS PAYMENTS

Chapter 19
The fundamental provisions

Article 110. Types of customs payments

When transferring goods through the customs boundary of the Kyrgyz Republic and in any other cases established by this Code, the following customs payments shall be made:

- 1) customs duty;
- 2) value added tax;
- 3) excise tax;
- 4) levies for issue of licenses for types of activity stipulated by Articles 44, 54, 59, 75, 88, 145, 159, 162 of this Code;
- 5) levies for issue of a qualification certificate of the specialist of customs clearance and renovation of the validity of the certificate;
- 6) customs levies for customs clearance,
- 7) customs levies for storage of goods;
- 8) customs levies for customs' accompanying of goods;
- 9) fee for participation in customs auctions;
- 10) interests for overdue payments;
- 11) fines for customs rules violation.

Introduction of customs payments and levies not stipulated by this Article shall be unlawful.

Article 111. Customs duties and taxes

Application of the customs duty and VAT, excises and taxes charging of which is done by the customs bodies in relation to the goods imported to the customs territory of the Kyrgyz Republic and exported out of it, shall be carried in accordance with this Code and the Law of the Kyrgyz Republic.

Amounts of the customs duties and terms of their payment shall be developed by the Cabinet of Ministers of the Kyrgyz Republic and approved by Jogorku Kenesh of the Kyrgyz Republic every year.

The procedure of charging and amounts of customs duties and fees shall be established by the current legislation of the Kyrgyz Republic.

Article 112. Customs fees for customs clearance

For the customs clearance of goods, including transport vehicles, transferred through the customs border of the Kyrgyz Republic as goods, the goods not for commercial purposes, transferred in non accompanied baggage, international mail and as the commodity, as well as of the transport vehicles, the customs fees amounting 0.15% of the customs value of the goods and transport vehicles shall be charged. Customs payments shall be charged in the national currency of the Kyrgyz Republic and freely converted currency at the rate of the National Bank of the Kyrgyz Republic as of the date of payment.

For the customs clearance of the goods and transport vehicles in the places not defined for that and out of the working hours of the customs bodies of the Kyrgyz Republic the customs fees shall be charged in the double amount.

Customs fees charged in accordance with Parts one and two of this Article must not exceed the approximate cost of services rendered.

The State Customs Inspectorate shall be entitled to reduce the aforementioned volumes of the customs fees, exempt from their payment, and in the exclusive cases to change the currency, in which the additional fee is to be paid.

Article 113. Customs fees for storage

For storage of goods and transport vehicles in the customs warehouses and warehouses for temporary storage the owners of which are the customs bodies of the Kyrgyz Republic, the customs fees shall be charged in the volumes determined by the State Customs Inspectorate on the basis of the average cost of the rendered services.

Article 114. Customs fees for the customs accompanying of goods

Customs levies for customs accompanying of goods shall be charged in the amounts established by the State Customs Inspectorate in agreement with the Ministry of Finance of the Kyrgyz Republic.

Chapter 20 Calculation and making customs payments

Article 115. The basis for the calculation of the customs duty, VAT and excises

The basis for calculation of customs duties shall be the customs value of goods and transport vehicles related to importation (exportation) of goods determined in accordance with this Code and current legislation of the Kyrgyz Republic, as well as the international agreements to which the Kyrgyz Republic is a signatory.

The basis for VAT calculation of VAT and excises for imported goods shall be established by the customs law of the Kyrgyz Republic.

Article 116. Payers of customs duties and taxes, customs levies and payments

Customs duties and taxes, customs levies and payments shall be paid by the declarer or other person in accordance with the this Code and legislation of the Kyrgyz Republic.

Article 117. The procedure and terms for making customs payments

Customs payments shall be made to the customs body of the Kyrgyz Republic, and in relation to the goods which are sent in international postal dispatches - to the state enterprise of communication, which transfer the indicated payments into accounts of customs bodies of the Kyrgyz Republic in compliance with the procedure established by the State Customs Inspectorate in cooperation with the Ministry of Communication of the Kyrgyz Republic.

Customs payments shall be made before or at the time of acceptance of the customs declaration.

Article 118. Deferment and installment of customs payments

In exclusive cases the payers may be granted deferment or installment for customs payments in accordance with the procedure stipulated by the legislative acts of the Kyrgyz Republic.

Article 119. Ensuring making customs payments

Making customs payments may be ensured with the pledge of goods and transport vehicles, guarantees of the third party, or by contributing due amounts to the deposit of the customs body.

Under pledge the pledged goods and transport vehicles shall remain with the pledger unless the customs body of the Kyrgyz Republic adopts any other decision.

A pledger shall not have the right to dispose of a pledged item without consent of the customs body the Kyrgyz Republic.

Registration of pledge and imposition of claims upon pledged items shall be carried out in accordance with legislation of the Kyrgyz Republic.

Guarantees of an authorized bank, licensed by the National Bank of the Kyrgyz Republic for transactions in foreign currency may be used as a security in making customs payments.

The indicated banks shall be included, by their application, into the register, which is under control of the State Customs Inspectorate.

The procedure of considering the applications of the banks and other credit institutions on including them into the register (list) shall be determined by the State Customs Inspectorate.

For including a bank and another credit institution into the register the fee is charged amounting the sums determined by the State Customs Inspectorate as agreed with the Ministry of Finance of the Kyrgyz Republic.

In the case of a failure to comply with the terms of guarantee and requirements of this article, the bank and other credit institution may be excluded from the register by decision of the State Customs Inspectorate. In this case the fee paid shall not be refunded.

The amount of customs payments shall be put on the deposit of the customs body, the amount which would be payable if the goods were released for free circulation or in accordance with the customs regime of export.

For the time of storage of the sums on the deposit the interests shall not be levied. The procedure for depositing due amounts and their refund shall be determined by the State Customs Inspectorate.

Article 120. Currency in which customs payments are made

Customs payments may be paid either in the currency of the Kyrgyz Republic or in foreign currencies, the exchange rates whereof are quoted by the National Bank of the Kyrgyz Republic, except for the cases where such payment may be made only in foreign currency.

Conversion of foreign currency into the currency of the Kyrgyz Republic shall be carried out at the exchange rate of the National Bank of the Kyrgyz Republic which is in effect as of the day when the customs declaration is received.

Article 121. Collection of customs payments and measures of responsibility

Unpaid customs payments shall be collected by the customs body of the Kyrgyz Republic in the indisputable way irrespective of the time of establishing the fact of failure to pay, except for payments from the natural persons transferring goods not for commercial purposes, from which enforcement is made through the court.

Interest in the amount of 0.3 per cent of the amount of arrears for each day of the delay including the day of payment or collection in the indisputable way shall be levied on the time of a default.

If a payer has no monetary resources, the collection shall be imposed upon the properties of the payer in accordance with legislation of the Kyrgyz Republic.

In the case of evasion from making customs payments, the State Customs Inspectorate in pursuance of the presentation of the customs body of the Kyrgyz Republic shall have the right to adopt the decision obligatory for authorized banks to suspend transactions in the accounts of the payer until the moment of actual payment.

Persons who tried to evade from making customs payments shall not be allowed deferment or installment of such payments.

If the authorized banks do not comply with the decisions of the customs body of the Kyrgyz Republic on indisputable collection, as well as for groundless delay of execution of such decisions, these persons, including the guilty officials shall bear responsibility in accordance with this Code.

Repeated non compliance or repeated delay in execution of decisions of the customs bodies of the Kyrgyz Republic on indisputable collection of the customs payments by the authorized banks shall be the basis for the National Bank of the Kyrgyz Republic to revoke the license for carrying out banking transactions.

If a person who transfers the goods and transport vehicles is not an applicant, he shall take responsibility together with the applicant for making customs payments.

At illegal transfer of goods and transport vehicles through the customs boundary of the Kyrgyz Republic joint responsibility for making customs payments shall be borne by persons, who illegally transfer goods and transport vehicles, by persons who participate in illegal transfer if they knew or had to know about illegality of such transference, and at import - also by persons, who got illegally imported goods or transport vehicles into property or ownership, if at the moment of obtaining they knew or had to know about illegality of the import.

Article 122. Refunding of the excessively paid or charged customs payments

Amounts of excessively paid or charged customs payments shall be subject to refund at the claim of the authorized person within one year from the moment of payment or collection of such payments.

At refunding of the customs payments the interests shall not be paid.

The procedure of refunding of excessively paid or charged customs payments shall be established by the State Customs Inspectorate as agreed with the Ministry of Finance of the Kyrgyz Republic.

Article 123. Exemption from customs payments

The following shall be exempted from customs duties:

a) transport vehicles which carry out international conveyance of passengers and goods, and also items of material and technical supplies and inventories, fuel, food and any other property which are necessary for their normal exploitation during the tulle en route, in the places of transit stops, or which have been purchased abroad in relation to liquidation of accidents (break-down) of those transport vehicles;

b) items of material and technical supplies and inventories, fuel, food and any other property which are exported outside the customs territory of the Kyrgyz Republic to provide for activities of domestic vessels and vessels leased (chartered) by domestic persons, which are engaged in sea trade and also products of their trade which are imported to the customs territory of the Kyrgyz Republic;

c) goods which are imported into the customs territory of the Kyrgyz Republic or exported from that territory for official and personal use by representatives of foreign countries, natural persons, entitled to duty free import of such goods on the basis of international agreements of the Kyrgyz Republic or the legislation of the Kyrgyz Republic;

d) the national currency, foreign currency (except for one used for numismatic purposes), and also securities in accordance with the legislation of the Kyrgyz Republic;

e) goods subject to conversion into the ownership of the State in accordance with the legislation of the Kyrgyz Republic;

f) goods which are imported into the customs territory of the Kyrgyz Republic or exported from that territory as humanitarian aid; for liquidation of results of damages or catastrophes, and natural disasters; school manuals for free of charge educational, pre-school and medical institutions;

g) goods which are imported into the customs territory of the Kyrgyz Republic and (or) exported from that territory as charge-free aid and (or) for charity purposes on line of states, Cabinet of Ministers, international organizations, including rendering of technical assistance;

i) goods and transport vehicles in other cases determined by legislative acts of the Kyrgyz Republic.

SECTION IV

CUSTOMS CLEARANCE

Chapter 21 General provisions

Article 124. The procedure for performance of customs clearance

The customs registration shall be carried out in accordance with the procedure defined by this Code, other legislative acts of the Kyrgyz Republic and legal acts of the State Customs Inspectorate.

Article 125. Place and time for performance of customs clearance

Customs clearance shall be carried out in special places in a zone of activity of the customs body of the Kyrgyz Republic in which the sender or the receiver of goods or their structural departments are, and during the working hours of the customs body of the Kyrgyz Republic established by the State Customs Inspectorate.

At the request of an interested entity and at that entity's expense, with the consent of the customs body of the Kyrgyz Republic, the customs clearance may be carried out in any other places and out of the working hours of the customs body of the Kyrgyz Republic.

The State Customs Inspectorate of the Kyrgyz Republic shall have the right to establish that customs clearance of certain categories of goods and transport vehicles may be carried out only by certain customs bodies of the Kyrgyz Republic.

Article 126. Terms of customs clearance

The customs clearance shall be carried out within the term not more than 3 days from the day of filing a declaration.

In case of delay of the established term the State Customs Inspectorate shall bear responsibility in the form of payment of all losses including the lost benefit to the person whom has suffered losses due to not-in-time customs clearance.

Article 127. Presence at customs clearance of authorized persons and of their representatives

Persons who have authority in respect of goods and transport vehicles and their representatives shall have the right to be present at the customs clearance.

By requirement of the customs body the persons and their representatives shall be obliged to be present at the customs clearance and to render assistance to official persons of the customs bodies in the course of customs clearance.

Article 128. Customs clearance and control by any other state authorities

In the cases stipulated in legislation of the Kyrgyz Republic, customs clearance of goods and transport vehicles transferred through the customs boundary of the Kyrgyz Republic may be completed only after conducting the veterinary, phyto-sanitary, ecological and any other types of the state control.

Procedures of other types of the state control in relation to goods and transport vehicles transferred through the customs boundary of the Kyrgyz Republic shall be determined by the legislation of the Kyrgyz Republic.

Article 129. Use and disposal of goods and transport vehicles in respect whereof the customs clearance is not

completed

Nobody shall have the right to use and dispose of the goods and transport vehicles in respect whereof the customs clearance is not completed, except for the cases stipulated by this Code and legal acts of the State Customs Inspectorate.

The State Customs Inspectorate shall have the right to establish the terms and impose restrictions in respect of the use and disposal of goods and transport vehicles in respect whereof customs clearance is not completed.

Article 130. Commencement of customs clearance

Customs clearance begins not later than 30 minutes after the official of the customs body has announced of its readiness to carry out the customs clearance in respect of specific goods and transport vehicles with meeting all the requirements of preliminary operations, stipulated by this Code.

Article 131. The simplified procedure for customs clearance

In the case of import to the customs territory of the Kyrgyz Republic and export from its territory of goods which are required under natural calamities, accidents, catastrophes; live animals; quickly perishable goods; radioactive materials; messages and other materials for the purposes of the mass media; goods for superior bodies of legislative, executive and legal power of the Kyrgyz Republic, and other similar goods their customs clearance shall be carried out in accordance with a simplified and priority procedure.

Cases and conditions of the simplified procedure of customs clearance shall be established by the Cabinet of Ministers of the Kyrgyz Republic.

Article 132. Freight and other operations involving goods and transport vehicles which are required for customs clearance

By demand of the customs body of the Kyrgyz Republic an entity transferring goods through the customs boundary of the Kyrgyz Republic, a carrier, an owner of a warehouse and (or) any other person which has authority in respect of goods and transport vehicles, shall be obliged to carry out transportation, weighing or any other measurement of quantity of goods, loading, unloading, reloading, rectifying damage to package, unpacking, packing, or re-packaging of goods and transport vehicles which are subject to customs clearance, and also opening of premises, capacities or any other places where such goods and transport vehicles may be located.

In other cases, where the customs clearance in respect of certain goods and transport vehicles is not completed, the operations indicated in the first part of this Article may be carried out only with the permission of the customs body of the Kyrgyz Republic.

Freight and any other operations involving goods and transport vehicles must not entail any other additional expenditures for the customs body of the Kyrgyz Republic.

Article 133. Sampling of goods for testing for the purposes of customs clearance

For the purposes of performing customs clearance the customs bodies of the Kyrgyz Republic shall have the right to take samples and make tests of goods and carry out their investigation (expert examination).

Tests and samples of goods which are under customs control, with the permission of the customs body of the Kyrgyz Republic may also be performed by

entities which have authority in respect of goods, by their representatives and any other bodies of the state supervision for the purposes of customs clearance.

Tests and samples shall be taken in minimum amounts which are sufficient to ensure the possibility to examine those samples and tests, on which statement shall be made in the form established by the State Customs Inspectorate.

Entities which have authority in respect of goods and their representatives shall have the right to be present at taking samples and making tests on the goods by the official persons of the customs bodies and by other bodies of the state supervision. The official persons of the customs bodies of the Kyrgyz Republic shall be present at sampling and making tests of goods by other bodies of the state supervision, and also by persons who have authority in respect of the goods and by their representatives. The indicated persons and their representatives shall be obliged to render assistance to the official persons of the customs bodies in their sampling and making tests of goods, including performing at their own expense freight and other operations which are required for sampling and making tests.

In the absence of the persons who have authority in respect of the goods and of their representatives, the tests and samples of goods may be taken by the customs bodies of the Kyrgyz Republic in the case of failure of such persons to arrive upon expiration of ten days after the submission of goods and also under circumstances which do not allow any delays. In the case of such sampling and making tests of goods natural persons who are not interested in the result of the examination shall be present.

Persons who have the authority in respect of goods and their representatives shall have the right to peruse the results of the performed examination of samples and tests of the goods taken from them. The customs bodies of the Kyrgyz Republic must be notified of the results of the examination of samples and tests of goods which were taken by any other bodies of the state supervision. The customs bodies of the Kyrgyz Republic shall not reimburse any expenditures incurred by an entity as a result of sampling and making tests of goods. Expenditures relating to examination of tests and samples of goods, incurred by the customs bodies of the Kyrgyz Republic and customs laboratories, shall not be reimbursed by the entity, except for the cases where such examination is carried out on the initiative of the indicated entity. The procedure for sampling and making tests of goods, deadlines and the procedure for their examination, and also for the disposal thereof shall be established by the State Customs Inspectorate.

Article 134. Steps to provide compliance with the customs
legislation of the Kyrgyz Republic at carriage of
goods and documents on them at customs clearance

If the customs body of the Kyrgyz Republic has reasons to believe, that a carrier or his vehicle cannot guarantee compliance with the provisions of this Code, the customs body of the Kyrgyz Republic shall have the right to establish that transference of goods and documents on them can be made only if the vehicle is well equipped and there is due customs accompanying (accompanying of goods, transport vehicles and documents thereon by officials of the customs bodies of the Kyrgyz Republic), or transference of goods and documents on them by the customs carrier is carried out in accordance with the procedure to be determined by this Code and legal acts of the State Customs Inspectorate.

Expenditures of the carrier related to relevant equipping of the transport vehicle or transference of goods and documents thereof by the customs carrier shall not be refunded by the state bodies of the Kyrgyz Republic.

If the means mentioned cannot be used, carriage of goods and documents on them shall be allowed only if customs payments, including putting of the needed amounts to the deposit, have been made.

Preliminary operations

Article 135. Preliminary operations

Any acts which are related to the customs business, which precede the principal customs clearance and placement of goods and transport vehicles under certain customs regime shall be referred to the preliminary operations.

Article 136. The principal purpose of preliminary operations

Preliminary operations shall be intended to ease and expedite the performance of the main customs clearance of goods and transport vehicles and their placement under certain customs regimes.

In preliminary operations the customs bodies of the Kyrgyz Republic shall carry out preliminary customs clearance which is aimed at preventing the import into the customs territory of the Kyrgyz Republic and export from the territory of goods and transport vehicles which are prohibited from such import and export and also the identification of goods and transport vehicles for customs purposes.

Article 137. Notification of the customs bodies on crossing the customs boundary of the Kyrgyz Republic or on the intention to export goods and transport vehicles beyond the boundaries of the customs territory of the Kyrgyz Republic

In importing goods and transport vehicles into the customs territory of the Kyrgyz Republic and also in importing goods and transport vehicles from the territory of free customs zones and from free warehouses into the rest of the customs territory of the Kyrgyz Republic the carrier shall notify the customs body of the Kyrgyz Republic of crossing the customs boundary of the Kyrgyz Republic.

In exporting goods and transport vehicles beyond the boundaries of the customs territory of the Kyrgyz Republic an entity who transfers goods and transport vehicles shall notify the customs bodies of their intention to export those goods and transport vehicles beforehand. The customs body shall have the right to register such notification and appoint time and place where the goods and transport vehicles must arrive for carrying out further customs clearance. Where an entity transferring goods does not make the indicated notification then such an obligation shall be delegated to the carrier.

The provisions of this article shall not apply to air vessels and aircraft which cross the customs territory of the Kyrgyz Republic without stopping at the airport which is located in the territory of the Kyrgyz Republic.

Article 138. Delivery of goods, transport vehicles and documents thereto to the place determined by the customs body of the Kyrgyz Republic

After submission of the notification indicated in Article 137 of this Code the carrier shall be obliged to deliver the goods, transport vehicles and documents relating thereto without any changes in their packaging and conditions except for the changes consequential to the natural wear or loss under normal conditions of transportation and storage, without using for any other purposes, except for delivery, and in accordance with the established routes to the place determined by the customs body of the Kyrgyz Republic, and stay at that place after the arrival.

Deliveries of goods, transport vehicles and documents relating thereto must be carried out within deadlines established by the customs body of the Kyrgyz Republic in accordance with the usual periods of delivery on the basis of

capacities of the transport vehicle, the determined route and any other conditions of transportation.

Article 139. Steps taken as a consequence of an accident or act of
force majeure

When in delivering of goods, transport vehicles and documents relating thereto a carrier may not execute the obligations stipulated in Article 138 of this Code as a consequence of an accident or acts of force-majeure, the carrier shall be obliged to adopt every remedy for ensuring the safety and preventing any unauthorized use of goods and transport vehicles, immediately report to the nearest customs body of the Kyrgyz Republic on the circumstances of the case, the place of location of the goods and transport vehicles. The customs body of the Kyrgyz Republic shall determine which remedies must be adopted in that case to ensure the customs control.

The customs bodies of the Kyrgyz Republic shall not reimburse to a carrier any costs incurred in relation to adopting the remedies stipulated in this Article.

The provisions of this Article shall also apply in the cases where aircraft indicated in the third part of Article 137 of this Code make a forced stop or landing in the territory of the Kyrgyz Republic.

Article 140. Presentation of goods and transport vehicles in the
place of delivery

In the place of delivery goods and transport vehicles shall be presented and documents relating thereto shall be banded to the customs body of the Kyrgyz Republic. Presenting means notification on arrival of goods and vehicles not later than 30 minutes after their arrival, and if they arrive out of the working hours of the customs body of the Kyrgyz Republic - not later than 30 minutes after commencement of the work of this body.

By demand of the customs body of the Kyrgyz Republic the goods and vehicles presented shall be actually presented to this body.

After presenting the goods with the permission of the customs body of the Kyrgyz Republic entities which have authority in respect of the goods and their representatives may take samples and make tests of the goods for the purposes of putting them under the customs regime.

Goods and transport vehicles having arrived to the place of destination out of the working hours of the customs body of the Kyrgyz Republic must be placed in the customs control zone.

Leaving a transport vehicle and goods without supervision, changing the place of parking, unloading and re-loading of goods, changing the initial location of goods, disembarkation of the passengers, opening of packages, packaging and re-packaging of goods, changing, removing or destroying of means of identification shall only be allowed with the permission of the customs body of the Kyrgyz Republic.

Violation of the provisions of the fifth part of this Article shall not entail the responsibility of the carrier only in the case where the carrier proves that a real threat existed to the life and health of passengers and the crew of the transport vehicle, a threat of destruction, irretrievable loss or substantial damage to goods and the transport vehicle. The carrier shall immediately notify the customs body of the Kyrgyz Republic of circumstances that caused violation of the mentioned provisions.

The customs body of the Kyrgyz Republic shall have the right at any time to require immediate execution of the acts stipulated in part V of this Article or their execution within the deadlines established by that body.

All additional expenditures which are incurred by the carrier as a consequence of acts or circumstances stipulated by the provisions of this Article shall not be reimbursed by the customs bodies of the Kyrgyz Republic.

Article 141. Brief Declaration

Prior to placing goods and transport vehicles under a certain customs regime, the Brief Declaration may be used.

The pro-forma for Brief Declaration and the list of information subject to disclosure therein shall be established by the State Customs Inspectorate of the Kyrgyz Republic.

With the permission of the customs body of the Kyrgyz Republic transport, commercial and any other documents may be used as the Brief Declaration including those compiled in foreign languages which are known to the official persons of the customs body of the Kyrgyz Republic, provided those documents contain information mentioned in part two of this Article.

A brief declaration shall be submitted by the carrier simultaneously with the presentation of goods and transport vehicles or with the permission of the customs body not later than the next working day after the submission of goods and transport vehicles.

The brief declaration shall not be submitted where the goods during the indicated period of time are placed under a certain customs regime.

When a representative is not available who is specifically authorized by the carrier to submit the brief declaration, the captain, driver or any other natural person, which drives the transport vehicle, shall be recognized as such for the customs purposes.

The representative of the carrier shall be obliged to assist the customs bodies of the Kyrgyz Republic in registration of the brief declaration.

Article 142. Responsibility to customs bodies of the Kyrgyz Republic in preliminary operations

Before putting goods and vehicles under a certain customs regime all responsibility for these goods and transport vehicles to the customs bodies of the Kyrgyz Republic, including making customs payments shall be born by the carrier, except for the case in relation to the goods, stipulated by part 2 of article 137 and other cases stipulated by this Code.

Chapter 23 Temporary storage

Article 143. Temporary storage

Goods and transport vehicles from the moment of presentation to the customs body and until their release or issuing to an entity for disposal in accordance with the selected customs regime shall be under a temporary storage under the customs control.

Any goods can be stored in the warehouses for a temporary storage. Goods which can damage other goods or require special storage conditions shall be stored in special warehouses for a temporary storage.

Article 144. Places for a temporary storage

Temporary storage shall be carried out in specifically allocated and equipped premises or any other places (warehouses for a temporary storage).

The warehouses for a temporary storage may be established by the customs bodies of the Kyrgyz Republic or domestic entities.

Article 145. Licenses to establish a warehouse for a temporary storage

A warehouse for a temporary storage may be established if there is a license from the customs body of the Kyrgyz Republic. The license shall not be required

where the warehouse for a temporary storage is established by the customs body of the Kyrgyz Republic.

The procedure for considering applications and issuing licenses to establish a warehouse for a temporary storage and the term for its effect shall be determined by the State Customs Inspectorate.

For issuing licenses to establish a warehouse for a temporary storage levy shall be imposed in the amount to be determined by the Cabinet of Ministers of the Kyrgyz Republic.

The license for the establishment of a warehouse of a temporary storage may be canceled by the customs bodies of the Kyrgyz Republic if it can not be issued to the applicant on the basis of the established procedure or has been issued on the basis of incomplete or unreliable information having a significant meaning for adoption of the decision to issue it. The decision to cancel shall be in effect from the date of issue of the license.

The license shall be revoked if the owner of the warehouse does not comply with requirements of this Chapter. The recall shall come into effect from the date of making the decision to recall.

In case of cancellation or recall of the license fees paid for its issue shall be not returned.

Article 146. The types of warehouses for a temporary storage

Warehouses of a temporary storage may be of an open type, that is accessible for use by any entities, and of a closed type, that is intended for custody of goods of certain entities.

Warehouses of a temporary storage established by the customs bodies of the Kyrgyz Republic shall be open-type warehouses.

Warehouses of a temporary storage of a closed type may be established only if there are sufficient reasons to believe that the establishment of an open-type warehouse is not reasonable.

Article 147. Documents which are required for placement of goods and transport vehicles in a warehouse for a temporary storage

When placing goods and transport vehicles into a warehouse of a temporary storage, the customs bodies of the Kyrgyz Republic shall require documents which are necessary for identification of goods and transport vehicles, including the ones compiled in foreign languages which are known to the officials of the customs body of the Kyrgyz Republic.

Article 148. Relationships of the owner of a warehouse of a temporary storage and persons placing goods and transport vehicles in the warehouse

Relationships of a warehouse of a temporary storage and persons placing goods and transport vehicles in the warehouse shall be based on a contractual basis.

Relationships between the customs bodies, who are owners of warehouses of a temporary storage and persons placing goods and transport vehicles in the warehouse shall be based on this Code and legal acts of the State Customs Inspectorate.

Article 149. Obligations of the owner of a warehouse of a temporary storage

The owner of a warehouse of a temporary storage shall be obliged as follows:
to equip the warehouse in an appropriate manner which is required for ensuring the customs control;

to ensure that the goods and transport vehicles which are stored not be taken out of the warehouse outside the customs control;
not to impede the exercise of the customs control;
to keep account and to present to the customs body reports on goods and transport vehicles in custody in accordance with the procedure determined by the State Customs Inspectorate;
to ensure prevention of access of third parties to the goods and transport vehicles which are in custody;
when necessary, to equip the warehouse with double-latch devices, one of which would be under control of the customs body of the Kyrgyz Republic;
to comply with the terms of the license for the establishment of the warehouse of a temporary storage and execute the requirements of the customs bodies of the Kyrgyz Republic, including ensuring of the access to the goods and transport vehicles of the officials of the customs bodies of the Kyrgyz Republic which are in custody and granting to those persons free of charge premises, equipment, and means of communications at the warehouse of a temporary storage for the exercise of customs control and for customs clearance.

Article 150. Additional rights of customs bodies of the Kyrgyz
republic in respect of warehouses of a temporary
storage

The customs bodies of the Kyrgyz Republic may determine obligatory requirements to the structure, equipment and location of warehouses of a temporary storage.

The State Customs Inspectorate shall have the right to determine the list of goods which may be kept only in the warehouses of a temporary storage the owners whereof are the customs bodies of the Kyrgyz Republic.

Article 151. The responsibility for making customs payments

The responsibility to the customs bodies of the Kyrgyz Republic for making customs payments in respect of the goods and transport vehicles which are stored in a warehouse of a temporary storage shall be born by the owner of such a warehouse, except for the case stipulated in the second and third parts of this Article.

If the agreement between the owner of the warehouse of a temporary storage and the person placing goods and vehicles in the warehouse stipulates that the responsibility for making customs payments is to be born by that person, the owner of the warehouse shall bear joint responsibility with that person for making customs payments.

When the owner of a warehouse of a temporary storage is a customs body of the Kyrgyz Republic, the responsibility for making customs payments shall be born by the entity which placed the goods and transport vehicles into the warehouse of a temporary storage, and when such a person is not available - by the entity which is the owner or possessor of the goods and transport vehicles.

Article 152. The term of a temporary storage

The term of a temporary storage shall be established by the customs body of the Kyrgyz Republic on the basis of the time which is required for submission of the customs declaration, the nature of the goods and of the transport vehicle used. The established deadlines may be extended by the customs body of the Kyrgyz Republic.

The total period of goods and transport vehicles being at a warehouse of a temporary storage may not exceed two months, and in the cases stipulated in other Articles of this Code - may not exceed the deadlines which are indicated therein. The State Customs Inspectorate may establish shorter terms of storage for certain categories of goods.

Article 153. Operations with the goods which are in a warehouse of
a temporary storage

The goods which are in a warehouse of a temporary storage may be:
inspected and measured by the owner of the warehouse of a temporary storage,
any other entity which has authority in respect of the goods, and by their
representatives. With the permission of the customs body of the Kyrgyz Republic
samples of the goods may be taken and their assays may be made;
subject to operations which are required for ensuring their safety in an
unchanged condition including repairs of damaged packaging.

Chapter 24
The customs broker

Article 154. The customs broker

A customs agent (broker, intermediary) may be an enterprise, organization,
establishment created in accordance with the legislation of the Kyrgyz Republic,
which have the rights of a legal entity and which have received the license from
the State Customs Inspectorate to carry out activities as a customs broker.

A customs broker shall carry out his activities in accordance with this Code
and regulations approved by the Cabinet of Ministers of the Kyrgyz Republic.

The relations of a customs broker with the represented entity shall be built
on a contractual basis.

Article 155. Licenses for the right to carry out activities as a
customs broker

In order to obtain the license to carry out activities of a customs broker it
is necessary:

- 1) to have in the staff a specialist on customs clearance who has obtained the
qualification certificate;
- 2) to conclude the insurance agreement on his activities. The insurance amount
may not be less than the amount of 10000 minimum monthly wages established by
law;
- 3) to have material and technical support which is sufficient for carrying out
activities as a customs broker;
- 4) to have conditions to provide for accounting and reporting which precisely
and fully reflect transactions involving the goods which are subject to customs
control;
- 5) to comply with other requirements established by the legislation of the
Kyrgyz Republic.

The procedure for issuing a license for the right to carry out activities as a
customs broker and its validity terms shall be defined by the State Customs
Inspectorate.

The license may canceled by the State Customs Inspectorate if it cannot be
issued to the applicant on the basis of the established procedure or if it has
been issued on the basis of incomplete or unreliable information having a
significant meaning for making the decision to issue the license.

The decision to cancel shall come into effect from the date of issue of the
license.

Licenses may be revoked by the State Customs Inspectorate in case of:

- 1) a failure to execute the duties of the customs broker;
- 2) commission of infringement of the right in respect of the customs business;
- 3) infliction of unlawful significant damage to the represented entity,
including by way of illegal use of information which constitutes a commercial
secret or confidential information as established by the court;

4) recognition of a customs broker as bankrupt or declaration of his insolvency;

5) using services of a specialist who has not any or who was deprived of the qualification certificate, a specialist whose qualification certificate was canceled, revoked or recognized invalid, or a specialist whose qualification certificate is suspended;

6) violation of the tax legislation of the Kyrgyz Republic.

Revocation shall be effective from the date of the issue of the decision on revocation.

A repeated application concerning issue of a license may be considered upon expiration of two years from the date of passing the decision to cancel or revoke, provided the reasons which served as the basis for its cancellation or revocation are eliminated.

The effect of a license may be suspended where there are facts that the customs broker abuses his rights. Suspension of the effect of a license shall be carried out by the customs bodies of the Kyrgyz Republic for a term of up to three months.

Article 156. The rights and obligations of the customs broker

A customs broker shall have the right to commit in his own name transactions associated with customs clearance and carry out intermediary functions in the area of customs business at the expense and on the assignment of the represented person.

When carrying out customs control and customs clearance, a customs broker shall carry out all the obligations and bear the responsibility when transferring goods through the customs boundary of the Kyrgyz Republic.

Rights, obligations and responsibility of the customs broker in relation to the customs bodies of the Kyrgyz Republic cannot be restricted by the agreement with the represented person.

Article 157. The state register of customs brokers

The State Customs Inspectorate of the Kyrgyz Republic shall keep the State register of customs brokers and ensure its periodic publication.

Article 158. Specialists on customs clearance

The right to commit transactions of customs clearance on behalf of a customs broker shall belong to the specialist who has the Qualification Certificate from the State Customs Inspectorate.

When committing acts associated with customs clearance on behalf of a customs broker by the specialist indicated in the first part of this Article, it shall be deemed that this specialist is authorized thereto by the customs broker, unless the customs broker proves the contrary.

A customs broker may not restrict the obligations of the specialist on customs clearance in respect of the customs bodies of the Kyrgyz Republic.

The procedure for considering applications and issuing a qualification certificate, including the establishment of the term of its validity, and also the requirements in respect of the specialists on customs clearance shall be determined by the State Customs Inspectorate.

The qualification certificate of a specialist on customs clearance may be canceled by the State Customs Inspectorate of the Kyrgyz Republic when the certificate can not be issued to the applicant on the basis of the established procedure, or it has been issued on the basis of incomplete or false information essential for the adoption of the decision to issue the Certificate. The decision on cancellation shall be in effect since the date of issue of the qualification certificate.

The qualification certificate of a specialist on customs clearance may be revoked by the State Customs Inspectorate if:

1) the specialist repeatedly failed to execute his obligations to the customs bodies of the Kyrgyz Republic;

2) the specialist repeatedly violated or failed to comply with the requirements of the legislative or any other acts concerning customs business;

3) the specialist is recognized as guilty in making false documents, stealing, bribery, and also in the case of a repeated commission of infringement of the rights stipulated in this Code;

4) the specialist unlawfully inflicted significant damage to the represented person, including by way of illegal use of information which constitutes a commercial secret or confidential information as established by the court;

5) the specialist violated the tax legislation of the Kyrgyz Republic.

Revocation shall be effective from the date of making the decision on revocation.

If the customs broker is recognized as invalid or if he announces the disability of the qualification certificates of his specialists shall be recognized as invalid automatically.

The specialist on customs clearance can be deprived of the qualification certificate according to the decision of the court.

A second application for the issue of the Qualification Certificate may be considered upon expiration of six months from the date of its cancellation, revocation or recognition as invalid provided the causes which served as the basis therefor are eliminated, or upon expiration of the term established by the court.

The effect of the Qualification Certificate may be suspended where there are sufficient reasons to doubt the honesty of the customs clearance specialist in the exercise of his duties.

Suspension of the Qualification Certificate may be carried out by the customs bodies of the Kyrgyz Republic for a term of up to two months.

In the case of a significant change in legal regulation of the customs business, a customs clearance specialist must within one month confirm the conformity of his knowledge with new requirements to such specialists. In the case of failure to comply with that condition, the customs bodies of the Kyrgyz Republic shall suspend the validity of the Qualification Certificate until such confirmation (takes place), but no longer than for two months, and in the case of a failure of the specialist to confirm the conformity of his knowledge within the period of suspension of the Qualification Certificate, the State Customs Inspectorate shall revoke that Certificate. The decision that legal regulation of the customs business has changed significantly shall be adopted by the State Customs Inspectorate.

The decision to cancel, revoke, recognize as invalid or to suspend the effect of the Qualification Certificate may be challenged in accordance with this Code.

Article 159. The levies for issuing licenses, qualification certificates and renewal of their validity

For the issue of licenses for the right to carry out activities as a customs broker, the Qualification Certificate of the specialist on customs clearance, as well as for renewing the validity of the license and the Qualification Certificate levies shall be collected in the amounts determined by the Cabinet of Ministers of the Kyrgyz Republic.

When canceling, revoking or suspending the validity of the license for the right to carry out activities as a customs broker, and when canceling, revoking, recognizing as invalid, suspending the validity of the Qualification Certificate or depriving a specialist on customs clearance of the certificate, the levies for the issue of the license, certificate and for renewal of their validity shall not be refunded.

Article 160. The relations of the customs broker and his employees to information received from the represented entity

The information received by a customs broker and his employees from the represented entity for the customs purposes may be used exclusively for those purposes.

The information which constitutes a commercial, banking or any other secret protected by law, as well as confidential information of the represented entity may not be divulged, used by the customs broker and his employees for their own purposes, transferred to third parties and also to the state bodies (except for the customs bodies of the Kyrgyz Republic), except for the cases stipulated in the legislative acts of the Kyrgyz Republic.

Chapter 25 The customs carrier

Article 161. The customs carrier

An organization, enterprise created in accordance with the legislation of the Kyrgyz Republic which have the rights of a legal entity and which have obtained the license from the State Customs Inspectorate to carry out activities as a customs carrier may be a customs carrier.

A customs carrier shall carry out his activities in accordance with this Code and the regulations adopted by the State Customs Inspectorate.

The relations of a customs carrier with the consignor of goods and documents thereof shall be built on a contractual basis.

Article 162. The licenses to carry out activities as the customs carrier

In order to obtain a license which grants the right to carry out activities as a customs carrier it is necessary:

1) to have transport vehicles, equipment whereof meets the requirements determined by the customs bodies aimed at ensuring the compliance with the customs legislation;

2) to conclude the agreement on insurance of his activity. Insurance amount shall not be less than the amount of 1000 minimum monthly wage established by law;

3) to have in ownership and full economic management or to lease for a term at least of 3 years such number of duly equipped transport vehicles which would ensure the arrival, within twenty-four hours, at least of one transport vehicle to the place of customs clearance in the region of activities of the customs body with which the customs carrier is registered;

4) to comply with any other requirements established by the legislation of the Kyrgyz Republic.

The procedure for issuing a license to carry out activities as a customs carrier and term of its validity shall be determined by the State Customs Inspectorate.

The license to carry out activities as a customs carrier may be canceled or revoked or its effect may be suspended by the customs bodies.

The license shall be canceled if it cannot be issued to the applicant on the basis of the established procedure or it was issued on the basis of incomplete or unreliable information essential for making a decision on its issue. The decision on cancellation shall be in effect from the date of issue of the license.

The license shall be recalled in case of:

1) repeated failures to execute the duties of the customs carrier, including groundless refusals to convey goods and documents relating thereto, using

transport vehicles which are not equipped properly and establishing payments for conveyance which are not adequate to the average value of the services rendered;

2) commission of a repeated infringement of the rights stipulated by this Code;

3) inflicting unlawful significant damage to the consignor of goods and documents relating thereto, including by way of illegal use of information which constitutes a commercial secret or confidential information, as established by the court;

4) recognition of the customs carrier as bankrupt or declaration of bankruptcy.

Revocation shall be in effect from the date of making the decision on revocation.

A second application on issue of a license may be considered upon expiration of one year from the date of making the decision to cancel or revoke the license provided the causes which served as the basis for its cancellation or revocation are eliminated.

The validity of the license may be suspended for a term of up to three months where there are sufficient reasons to believe that the customs carrier abuses his rights.

Fees shall be collected for issue of the license to carry out activities as a customs carrier, as well as for renewal of its validity, in the amounts established by regulations of the State Customs Inspectorate.

When canceling or revoking the license, or suspending its validity fees for the issue of the license and renewal of its validity shall not be refunded.

Article 163. Registration of customs carriers and submission of information on them

The customs body of the Kyrgyz Republic shall register customs carriers which intend to carry out such functions in the zone of activities of this customs body. Registration shall be carried out on the basis of the application of the customs carrier. The indicated customs body shall present the list of registered customs carriers for public acquaintance.

Article 164. The relation of the customs carrier and his employees to information received from the consignor of goods and documents relating thereto

Information received from the consignor of goods and documents relating thereto, which constitutes a commercial, banking or any other secret protected by law, as well as confidential information, must not be divulged, used by the customs carrier and his employees for their own purposes, transferred to third parties and state bodies (except for the customs bodies), except for the cases stipulated in the legislation of the Kyrgyz Republic.

SECTION V CUSTOMS VALUE OF GOODS. COUNTRY OF ORIGIN OF GOODS

Chapter 26 Basic provisions

Article 165. The system for determining the customs value of goods

The system of determination of customs value (customs valuation) of goods shall cover goods which are imported to the customs territory of the Kyrgyz Republic. The procedure of applying the system of the customs valuation of goods imported to the customs territory of the Kyrgyz Republic shall be established by the Law of the Kyrgyz Republic on the basis of this Code.

In exclusive cases for the purpose of protecting the economic interests of the Kyrgyz Republic, in accordance with the Law of the Kyrgyz Republic the minimally allowable level of customs value in respect of certain goods transferred through the customs border can be established.

The procedure of determination of the customs value of goods exported from the customs territory of the country shall be established by the Law of the Kyrgyz Republic.

Article 166. Declaration of the customs value of goods

The customs value of goods shall be declared (stated) by a declarer (applicant) to the customs body when transferring goods through the customs border of the Kyrgyz Republic.

The procedure and conditions for declaring the customs value of imported goods, as well as the pro-forma of the declaration shall be established by the customs bodies in accordance with the legislation of the Kyrgyz Republic.

The customs value of goods shall be determined by the applicant in accordance with the methods of determining the customs value which are established in this Code.

The supervision of the accuracy of determining the customs value of goods shall be carried out by the customs body which carries out customs clearance of goods.

Article 167. The rights and obligations of the applicant

The customs value of goods which is declared by an applicant and information concerning its determination he provides with must be based on reliable, quantitatively determinable and documented information.

When a necessity arises to prove the customs value of goods declared by the applicant, the applicant shall at the demand of the customs body present the information needed for it. If the Customs Body has doubts as to the accuracy of the information supplied by the applicant to determine customs value of goods, the applicant shall have the right to prove this accuracy.

If the proof of the accuracy of the information used by the applicant is not presented, the customs body shall have the right to make a decision on impossibility to use the method of customs valuation chosen by the applicant.

If there is a need to ensure that the customs value of goods declared by the applicant is precise, the applicant shall have the right to apply to the customs body with the request to provide him with the declared goods for use against pawning of property or any other guarantee in accordance with the National Law, or to make customs payments in accordance with the customs valuation of the goods carried out by the customs body.

Additional expenditures which arise in relation to specifying the customs value of goods declared by the applicant or to presenting any additional information to the customs body are born by the applicant. In that respect, the extension of the period of customs clearance of the goods caused by conducting customs valuation may not be used by the applicant to obtain actual deferral of payment of customs duties for the goods.

Article 168. The rights and obligations of the customs body

The customs body which controls accuracy of customs valuation of goods shall have the right to make a decision in respect of accuracy of the customs value of goods stated by the applicant on the basis of provisions of Article 166 of this Code.

Where information to confirm the accuracy of determining the customs value of goods stated by an applicant does not exist, or where there are reasons to believe that information presented by an applicant are not reliable and (or) sufficient, the customs body may independently assess the customs value of

declared goods by consistent application of the methods for determining the customs value of goods which are established in this Code, on the basis of the information which is available to it (including price information relating to identical or similar goods) with adjustments made in accordance with this Code.

The customs body in pursuance of the written request of an applicant within 3 months shall be obliged to present a written explanation of the reasons for which the customs value of goods stated by the applicant may not be accepted by the Customs Body as the base for assessment of a duty.

If the applicant does not agree with the decision of the customs body in relation to the determination of customs value of goods, this decision can be appealed according to the procedure determined by the Law of the Kyrgyz Republic.

Chapter 27

The methods for determining the customs value and procedure of their application

Article 169. The methods for determining the customs value of goods

1. Determination of customs value of goods imported to the customs territory of the Kyrgyz Republic shall be made by way of applying the following methods:

- transaction value of imported goods;
- transaction value of identical goods;
- transaction value of similar goods;
- deductive method;
- computed method;
- provisional method.

2. The method of determining the customs value of goods by using the transaction value of imported goods shall be the principal method. In the case where the principal method cannot be applied, each of the methods listed in item 1 of this Article shall be applied in sequence. In that respect, each subsequent method shall be applied where the customs value can not be determined by way of using a previous method.

The deductive and computed methods may be used in any sequence.

Article 170. The method on the basis of transaction value of imported goods

1. Transaction value (price) actually paid or payable for imported goods at the moment of their crossing of the customs border shall be the customs value of the imported goods.

When determining the customs value of goods, the transaction value shall include the following components, unless they were included in it earlier:

a) expenses associated with delivery of goods to the airport or any place of importation of goods to the customs territory of the Kyrgyz Republic:

- cost of transportation;
- costs associated with loading, unloading, reloading and handling of goods;
- insurance amount;

b) expenses incurred by the buyer:

- commission and brokerage fees, except for buying commissions;
- cost of containers and (or) any other durable tare, provided the Goods Nomenclature handles them as one with the goods under valuation;

cost of packing including the costs of packing materials and work associated with packing;

c) the appropriate part of costs of the following goods and services which were directly or indirectly supplied by the buyer free of charge or at a reduced cost to be used for manufacture or export sale of the goods under valuation:

raw materials, materials, components, semi-products and any other components which are a constituent part of the goods under valuation;

tools, dies, moulds and other similar objects used in the manufacture of the goods under valuation;

materials used in the manufacture of the goods under valuation (lubricants, fuel and any other);

engineering development, experimental and design work, design, decorative design, sketches and drawings made outside the customs territory of the Kyrgyz Republic and which are directly required for manufacture of the goods under valuation;

d) licensing fees or any other payments for the use of items of intellectual property which the buyer must effect directly or indirectly as a condition for selling of the goods under valuation;

e) the appropriate part of direct or indirect proceeds of the seller from any subsequent re-sales, transfer or use of the goods under valuation in the territory of the country of goods importation.

2. The indicated method may not be used for determining the customs value of goods, where:

a) there are restrictions of the buyer's rights to the goods under valuation, except for the following:

restrictions established by legislation of the Kyrgyz Republic;

restrictions which limit the geographic area in which the goods may be resold;

restrictions which do not significantly influence the value of the goods;

b) sales and the value of transaction depend on observance of the conditions the influence whereof can not be taken into account;

c) information used by an applicant when declaring the customs value of goods is not confirmed by documents or are not quantitatively determinable and reliable;

d) participants of the transaction are inter-related entities, except for the cases where the inter- relation has not affected the transaction value, that must be proved by the applicant.

In that respect, inter-related entities shall be understood to be entities which fall at least under one of the following categories:

one of the participants of the transaction (a natural person) or an official to one of the transaction participants is at the same time an official to the other participant of the transaction;

participants of the transaction are co-owners of an enterprise;

participants of the transaction are related by labor relations;

one of the participants of the transaction is the owner of an investment (share) or a holder of shares associated with voting rights in the charter capital of the other participant of the transaction, which constitute at least 5% of the charter capital;

both participants of the transaction are directly or indirectly controlled by a third entity;

participants of the transaction together directly or indirectly control the third entity;

one of the participants of the transaction is directly or indirectly controlled by the other participant of the transaction;

participants of the transaction or their officials are relatives.

Article 171. The method on the basis of transaction value of identical goods

1. When using the method on the basis of transaction value of identical goods as the basis for determining customs value of goods the transaction value of identical goods shall be adopted, subject to compliance with the provisions indicated in this Article. In that respect, identical goods shall be understood to be goods which are identical to the goods under valuation in every respect including the following features:

physical characteristics;
quality and reputation in the market;
country of origin;
manufacturer.

Insignificant differences in the appearances may not serve as a basis to refuse to recognize the goods as identical, provided in general such goods meet the requirements of this paragraph.

2. The value of a transaction involving identical goods shall be adopted as the basis for determining customs value of goods, provided those goods have been:

- a) sold for import to the customs territory of the Kyrgyz Republic;
- b) imported simultaneously with the assessed goods or not earlier than ninety days prior to the import of the goods under valuation;
- c) imported approximately in the same quantity and (or) on the same commercial terms. In the cases where identical goods were imported in any other quantity and (or) on any other commercial terms, the applicant must make appropriate adjustment of their prices taking into account those differences and provide the Customs Body with documents confirming its validity.

3. The customs value of goods which is determined on the basis of the transaction value involving identical goods must be adjusted taking into account expenses indicated in Article 170 of this Code.

Adjustment must be carried out by the applicant on the basis of reliable and documented information.

4. In the event that in using this method, more than one transaction value are identified in relation to identical goods, then for determining the value of imported goods the lowest of those shall be used.

Article 172. The method on the basis of the transaction value of
similar goods

1. When using the method based on the transaction value of similar goods as the basis for determining customs value of goods, the value of transaction involving goods similar to the imported ones shall be adopted subject to provisions indicated in this Article. In that respect, goods shall be understood to be similar which, although they are not identical in every respect, have similar features and consist of similar components, which allows them to fulfill the same functions as the goods under valuation and to be commercially interchangeable. When defining the similarity of goods, the following features thereof shall be taken into account:

quality, availability of a certain trade mark and reputation in the market;
country of origin;
manufacturer.

2. The provisions of paragraphs 2-4 of Article 171 of this Code shall be applied when using the method of determining customs value of goods on the basis of the transaction value of similar goods.

3. When using the method of customs valuation of goods on the basis of the provisions of Article 171 and of this Article:

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

b) goods which are manufactured by another person other than a manufacturer of the goods under valuation, shall be considered only in the case where there are neither identical nor similar goods manufactured by a person - the manufacturer of the goods under valuation;

c) goods shall not be deemed to be identical or similar where their designing, experimental and design work relating to them, their decorative design, design, sketches and drawings, and any other similar work have been carried out in the country of goods importation.

Article 173. The method on the basis of deductive value

1. Determining customs value of goods by the method of valuation based on deductive value shall be carried out in the case where the goods being valued, identical or similar goods are sold in the territory of the Kyrgyz Republic without any changes of their initial condition.

2. When using the deductive method as the basis for determining customs value of goods, the price of a unit of the goods shall be used at which the largest consignments of goods being valued, identical or similar goods are sold in the territory of the Kyrgyz Republic not later than 90 days from the date of import of the goods under valuation to the participant of the transaction which is not an entity related to the seller.

3. The following components shall be deducted out of the unit price of goods:

a) expenses for payment of commission fees, usual markups on profit and general expenses relating to sale of imported goods of the same class and type in the customs territory of the Kyrgyz Republic;

b) amounts of import customs duties, taxes, levies and any other payments subject to payment in the Kyrgyz Republic in relation to import or sale of the goods;

c) current expenses incurred in the Kyrgyz Republic on transportation, insurance, loading and unloading operations.

4. If there are no cases of selling goods under valuation, identical or similar goods in the same condition in which they were at the moment of import, upon the request of the applicant the unit price of goods which underwent processing may be used with adjustments relating to value added and in compliance with the provisions of paragraphs 2 and 3 of this Article.

Article 174. The method on the basis of computed value

When using the method of valuation on the basis of computed value as the basis for determining customs value of goods, one shall use the price calculated by way of adding:

a) cost of materials and expenditures incurred by the manufacturer in relation to manufacture of the goods under valuation;

b) general costs typical for sale to the State of import from the country of export of goods of the same type, including costs on transportation, loading and unloading operations, insurance to the place of crossing the customs border of the State of import, and any other costs;

c) profit which is usually derived by exporter as a result of delivery of such goods to the State of import.

Article 175. The provisional method

In the cases where the customs value of goods can not be determined by the applicant by way of sequential application of the methods indicated in Articles 170-174 of this Code for determining customs value of goods, or where the customs body reasonably believes that those methods of determining the customs value can not be used, the customs value of goods being valued shall be determined taking into account the world experience.

When using the provisional method, the customs body shall provide the applicant with the price information which is at its disposal.

The following can not be used as the basis for determining customs value of goods by the provisional method:

a) price of goods in the domestic market of the country-exporter;

b) cost of production other than that determined by computed method for identical and similar goods;

c) minimal customs cost;

d) price of goods which are delivered from the country of its export to third countries;

e) price of goods in the domestic market of the Kyrgyz Republic for goods of kyrgyz origin;

f) arbitrarily established or reliably unsupported price of goods.

When determining customs value, a system establishing the use of a higher of two alternative values for customs purposes can not be accepted.

Chapter 28

Identifying country of origin of goods

Article 176. Aim of identifying the country of origin of goods

The country of origin of goods shall be identified for the purpose of implementing tariff and non-tariff measures of regulating import of goods to the customs territory of the Kyrgyz Republic and export of goods from that territory.

The principles for identifying the country of origin of goods shall be based on the current world experience. The procedure to determine the country of origin of goods shall be established by Law of the Kyrgyz Republic on the basis of this Code.

Article 177. Country of origin of goods

The country of origin of goods shall be deemed to be the country in which the goods were fully manufactured or subjected to processing sufficient in compliance with the criteria established by this Code.

In that respect, the country of origin of goods may be understood to be a group of countries, customs unions of countries, a region or a part or a country, if there is a need to separate them for the purposes of identifying the origin of goods.

Article 178. Goods fully produced in a certain country

The following goods shall be deemed to be entirely manufactured in the relevant country:

- a) minerals mined in its territory or in its territorial waters or on its continent shelf and in the sea bottom subsurface, provided the country has exclusive rights to develop that subsurface;
- b) vegetable produce grown or collected in its territory;
- c) live animals born and grown in it;
- d) production obtained in that country from animals grown in it;
- e) products of hunting, fishing and sea-trade produced in it;
- f) production of sea trade, obtained and (or) manufactured in the world ocean by vessels of that country or vessels leased (chartered) by it;
- g) secondary raw materials and wastes which are a result of production and any other operations which are performed in that country;
- h) production of high technologies obtained in open space in space-crafts which belong to that country or leased by it;
- i) goods manufactured in that country exclusively out of production indicated in paragraphs a)-i) of this Article.

Article 179. The criterion of sufficient processing of goods

If two or more countries participate in the manufacture of goods, then the origin of the goods shall be identified in accordance with the criteria of sufficient processing.

The criteria of sufficient processing of goods in a certain country shall be as follows:

a) change of the commodity heading (classification code of goods) according to the Goods Nomenclature at the level of any of the first four digits, which took place as a result of processing of the goods;

b) execution of industrial or technological operations which are sufficient or insufficient in order to consider the goods as originating from the country where those operations took place;

c) the rule of the ad valorem share - change of the value of goods when the per cent share of the value of the materials used or value added reaches the fixed share of the price of the goods supplied.

In that respect, the following shall not be deemed complying with the criterion of sufficient processing:

- operations relating to safety of goods during storage or transportation time;
- operations associated with preparation of goods for sale and transportation (breaking up of consignments, formation of shipments, sorting out, repacking);
- simple assembly operations;
- mixing of goods (components) without imparting to resulting products of features which substantially differentiate them from the initial components;
- combination of two or more of the aforementioned operations;
- slaughter of kettle.

In the case where in relation to specific goods or a country of origin of goods the criterion of sufficient processing is not stipulated specifically, the general rule shall apply, thereunder goods shall be deemed having undergone sufficient processing if according to the Goods Nomenclature the commodity heading has changed at the level of any of the first four digits.

The criteria of sufficient processing for certain goods and countries shall be established and applied in the order determined by the Law of the Kyrgyz Republic.

Article 180. Identifying the country of origin of goods when they are supplied in shipments

Goods in a disassembled or unassembled condition, which are supplied in several shipments, where in pursuance of production or transport requirements their shipment in one single batch is impossible, and also in the cases where a shipment of goods is broken into several parts as a result of a mistake, must at the discretion of the applicant be handled as a single shipment when identifying the country of origin. The following shall be conditions for applying this rule:

- preliminary notification of the customs body on the breaking up of disassembled or unassembled goods into several shipments with indication of the reasons for such break-up, detailed specifications on each shipment with indication of the codes of the goods under the Goods Nomenclature, value and the country of origin of goods which are included in each of the shipments;

- documentary confirmation of the mistake associated with the break-up of the goods into several shipments;

- delivery of all the shipments from one country by one supplier;

- import of all the shipments through one and the same customs body;

- delivery of all the batches of the goods within a period which does not exceed six months from the date of acceptance of the customs declaration or expiration of the deadlines for its submission in relation to the first batch.

Article 181. Confirmation of origin of goods

In order to certify the origin of goods from a certain country, the customs body shall have the right to require submission of the certificate of origin of the goods.

When exporting goods from the customs territory of the Kyrgyz Republic, the certificate of origin of the goods, in those cases where it is required and it is confirmed in the relevant contracts, in the national rules of the country of

import, or is stipulated in international obligations of the State, shall be issued by the body authorized thereto.

When importing goods to the customs territory of the Kyrgyz Republic certificate of origin of goods shall be presented without fail in the following cases:

goods which originate from the countries to which legislation the Kyrgyz Republic grants preferences in respect of customs tariffs;

goods the import whereof from that country is regulated by quantitative restrictions (quotas) or any other measures of regulating foreign economic activities;

where it is stipulated in the international treaties and also by legislation of the Kyrgyz Republic in the area of protection of the natural environment, public health, protection of the rights of domestic consumers, public order, national security and any other vitally significant interests;

in the cases where the documents which are presented for customs clearance do not contain information on origin of the goods or the customs body has reasons to believe that unreliable information concerning the origin of the goods is declared.

Article 182. Certificate of origin of goods

The certificates on origin of goods must unequivocally witness that the indicated goods originate from a certain country and it must contain the following:

a) a written application of the consignor that the goods comply with the relevant criterion of origin;

b) a written assurance of the authorized body of the country of export, which issued the certificate that the information presented in the certificate is true.

A certificate of origin of goods shall be presented together with the customs declaration and the other documents which are presented in the course of customs clearance. When the certificate is lost, its officially notarized copy shall be acceptable.

In the event that doubts arise in respect of authenticity of the certificate or of information contained therein including information concerning the country of origin of goods, the customs body may appeal to the bodies which issued the certificate or to the authorized organizations of the country which is indicated as the country of origin of the goods with the request to communicate additional or specifying information.

Goods shall not be deemed to originate from a certain country until a duly formulated certificate of origin or requested information are presented in the cases, stipulated by this Code or the Law of the Kyrgyz Republic.

Article 183. The bases for denial of release of goods

The customs body may deny release of goods through the customs border only where there are sufficient reasons to believe that it originates from a country goods whereof are not subject to release in accordance with legislation of the Kyrgyz Republic and international treaties of which the Kyrgyz Republic is a party.

In cases when a duly formulated certificate or the information on origin of goods are not presented, those shall not be the basis for denial of release of goods through the customs border.

Article 184. Additional provisions relating to identifying the country of origin of goods

When identifying the country of origin of goods, origin of the energy, machines, equipment and tools which are used for their manufacture shall not be considered.

Special considerations in identifying the country of origin of goods which are imported to the customs territory of the Kyrgyz Republic from third countries, including the procedure of application of the rules of "direct shipment and direct purchase", and also those imported from the territory of free customs zones and free warehouses which are located on the territory of the Kyrgyz Republic shall be established by the Law of the Kyrgyz Republic.

Chapter 29 Declaring

Article 185. Declaring goods and transport vehicles

The goods and transport vehicles which are transferred through the customs border of the Kyrgyz Republic, the goods and transport vehicles, the customs regime whereof changes, and also any other goods and transport vehicles in the cases defined by legal acts of the Kyrgyz Republic concerning the customs business, shall be subject to declaration to the customs body of the Kyrgyz Republic.

Article 186. The form of declaring

Declaring shall be carried out by way of applying precise information on goods and transport vehicles, their customs regime and any other data, which are required for customs purposes, in accordance with the established form (written, oral, by way of electronic or any other transmission of data).

The form and procedure for declaring and also the list of information which is required for customs purposes shall be defined by State Customs Inspectorate.

Article 187. The place of declaring

Goods shall be declared to the customs body of the Kyrgyz Republic at which customs clearance of goods is carried out.

Transport vehicles which convey goods shall be declared simultaneously with the goods except for the cases stipulated in the third part of this Article.

Aircraft shall be declared at the airport of arrival in the customs territory of the Kyrgyz Republic, or at the airport of departure from the customs territory of the Kyrgyz Republic.

Empty transport vehicles and transport vehicles which convey passengers shall be declared when crossing the customs border of the Kyrgyz Republic.

Article 188. The deadlines for submission of the customs declaration

The Customs Declaration shall be submitted within deadlines established by the State Customs Inspectorate.

Those deadlines may not exceed 15 days from the date of presenting the goods and transport vehicles which convey goods, to the Customs Body of the Kyrgyz Republic.

When natural persons transfer goods not for commercial purposes in hand luggage and luggage accompanied, the customs declaration shall be submitted simultaneously with the presentation of goods. Empty transport vehicles which enter the customs territory of the Kyrgyz Republic, as well as transport vehicles which convey passengers, shall be declared not later than 3 hours after their crossing the customs border of the Kyrgyz Republic, and the transport vehicles which are leaving - not later than 3 hours before crossing the customs border of the Kyrgyz Republic.

With the permission of the customs body of the Kyrgyz Republic, the deadlines mentioned in this Article may be extended in accordance with the procedure and on terms defined by the State Customs Inspectorate.

Article 189. The applicant

Any entity which transfers goods and transport vehicles or a customs broker may be an applicant.

Only a domestic entity may be an applicant, except for the carriage by natural persons of goods through the customs border of the Kyrgyz Republic not for commercial purposes and other cases determined by the State Customs Inspectorate.

An applicant shall execute all the duties and it shall bear, in the full volume, the responsibility which is stipulated by this Code, irrespective of whether it is an entity which transfers goods and transport vehicles through the customs border of the Kyrgyz Republic or a customs broker.

Article 190. The rights and obligations of the applicant

When declaring goods and transport vehicles, an applicant shall be obliged as follows:

to declare goods and transport vehicles in accordance with the procedure stipulated by this Code;

by demand of the customs bodies of the Kyrgyz Republic to present the declared goods and transport vehicles;

to present to the customs bodies of the Kyrgyz Republic documents and additional information required for the customs purposes;

to pay customs payments;

to render assistance to the customs bodies of the Kyrgyz Republic in carrying out customs clearance, including by way of conducting required freight and any other operations.

An applicant, apart from any other rights stipulated in this Code, prior to the submission of the customs declaration, shall have the right to inspect and measure goods and transport vehicles under the customs supervision, take samples and assays of goods with the permission of the customs body of the Kyrgyz Republic. An individual customs declaration relating to samples and assays of goods shall not be sold, provided they are comprised by the customs declaration which is submitted in relation to the goods.

Article 191. The documents and additional information which are required for the customs purposes

Submission of the customs declaration must be accompanied by presentation to the customs body of the Kyrgyz Republic of the documents which are required for the customs purposes.

The customs body of the Kyrgyz Republic shall have the right to require any additional information for the purpose of auditing the information which is contained in the customs declaration and in the documents presented and for any other customs purposes.

The State Customs Inspectorate of the Kyrgyz Republic shall determine the list of the mentioned documents and additional information.

The Customs Body of the Kyrgyz Republic shall have the right to establish deadlines for presentation of missing documents and information.

With the permission of the customs body of the Kyrgyz Republic documents which are compiled in foreign languages known to the officials of the Customs Body of the Kyrgyz Republic may be presented.

Article 192. Acceptance of the customs declaration

A submitted customs declaration shall be accepted by the customs bodies of the Kyrgyz Republic. The acceptance of a customs declaration shall be processed in accordance with the procedure to be defined by the State Customs Inspectorate.

From the moment of registration of the acceptance of a customs declaration it shall become a document testifying to the facts which have legal force.

The customs bodies of the Kyrgyz Republic shall not have the right to deny acceptance of the customs declaration.

Article 193. Amending, supplementing and withdrawing the customs declaration

With the permission of the customs body of the Kyrgyz Republic, the information which is contained in the customs declaration, may be amended or supplemented and the submitted customs declaration may be withdrawn.

Such amendment, supplement or withdrawal may only be carried out prior to the following:

the beginning of review of the customs declaration;

the beginning of inspection of goods and transport vehicles;

the establishment by the customs body of the Kyrgyz Republic of authenticity of the mentioned information.

Amendments or supplements to the customs declaration may not extend or restrict the sphere of its effect.

The officials of the customs bodies of the Kyrgyz Republic shall not have the right upon their own initiative, instructions or request of the entity, to fill in a written customs declaration, amend or supplement the information indicated in the customs declaration, except for introduction in the customs declaration of the information which is referred to the authority of the customs bodies of the Kyrgyz Republic, and also amendments and supplements of codified information which is used for machine processing, provided such information is contained in the declaration in a non-codified form.

Article 194. Temporary and incomplete declarations

Where an applicant by virtue of special reasons may not submit a complete customs declaration, the customs body of the Kyrgyz Republic in accordance with the procedure defined by the State Customs Inspectorate may permit submission of a temporary or incomplete customs declaration, provided the temporary or the incomplete customs declaration contains the principal information required for the customs purposes and that missing information is presented within the deadlines established by the Customs Body of the Kyrgyz Republic.

Article 195. The periodic customs declaration

In the case of regular transference of the same goods and transport vehicles by the same entity, the customs body of the Kyrgyz Republic may permit submission of one customs declaration for all the goods and transport vehicles which are transferred through the customs border of the Kyrgyz Republic during a certain period of time.

The cases and procedure for submission of a periodic customs declaration shall be defined by the State Customs Inspectorate.

Article 196. Simplified procedure of declaration of goods and transport vehicles

In order to improve customs clearance, the State Customs Inspectorate shall have the right to establish a simplified procedure of declaration of goods and transport vehicles.

THE CUSTOMS SUPERVISION (CONTROL)

Chapter 30 General provisions

Article 197. The conduct of the customs supervision and its forms

The customs supervision shall be carried out so that enterprises, organizations and citizens follow the rules of transfer of goods and other items through the customs border of the Kyrgyz Republic.

The customs supervision shall be carried out by the officials of the customs body of the Kyrgyz Republic in form of:

reviewing the documents and information which are required for the customs purposes;

customs inspection (inspection of goods and transport vehicles, personal inspection as an exceptional form of the customs supervision);

accounting for goods and transport vehicles;

oral inquiry of natural persons and officials;

auditing of systems of accounting and reporting;

reviewing of the territory and premises of warehouses of a temporary storage, customs warehouses, free warehouses, free customs zones, duty free trade shops and any other locations where there may be goods and transport vehicles which are subject to customs supervision or activities are carried out the supervision whereof is delegated to the customs bodies of the Kyrgyz Republic;

in any other forms which are stipulated in this Code and other legal acts of the Kyrgyz Republic concerning the customs business, or in those forms which do not contradict legislative acts of the Kyrgyz Republic.

When performing customs supervision the technical facilities may be used which are safe for life and health of people, animals and plants and which do not do any harm to goods, transport vehicles, and persons.

The rules for conducting the customs supervision shall be defined by the State Customs Inspectorate.

Article 198. Zones of the customs supervision

For the purposes of performing the customs supervision along the customs border of the Kyrgyz Republic, in the locations of customs clearance, location of the customs bodies of the Kyrgyz Republic and any other locations which are determined by the State Customs Inspectorate, the zones of customs supervision shall be created.

The procedure for creation and designation of the customs supervision zones shall be defined by the State Customs Inspectorate.

The performance of production and any other commercial activities, transference of goods, transport vehicles and persons, including officials of any other state bodies through the boundaries of such zones and within their boundaries shall be allowed only with the permission of the customs bodies of the Kyrgyz Republic and within their supervision, except for the cases stipulated in the legislative acts of the Kyrgyz Republic. In the indicated cases the access to the zones of customs supervision shall be allowed with the prior notification to the customs body of the Kyrgyz Republic.

Article 199. The documents and information which are required
for the customs supervision

Entities which transfer goods and transport vehicles through the customs boundary of the Kyrgyz Republic or carry out activities, the supervision whereof is delegated to the customs bodies of the Kyrgyz Republic, shall be obliged to present to those bodies the documents and information which are required for the customs supervision.

The list of documents and information, procedure of their presentation shall be defined by the State Customs Inspectorate in compliance with this Code and other legislative acts of the Kyrgyz Republic.

For the performance of the customs supervision, the customs bodies of the Kyrgyz Republic shall have the right to receive from banks and other credit institutions the information and reference documents concerning transactions and position of accounts of the entities which transfer goods and transport vehicles through the customs boundary of the Kyrgyz Republic, or any other persons which carry out activities the supervision whereof is delegated to the customs bodies of the Kyrgyz Republic.

Other law-enforcement bodies of the Kyrgyz Republic, tax bodies and any other monitoring bodies of the Kyrgyz Republic upon their own initiative or by request of the customs bodies of the Kyrgyz Republic shall inform those bodies of available information which is required for the customs supervision.

The documents which are required for the customs supervision shall be kept for at least three years.

Article 200. Hiring of specialists and experts for rendering
assistance in conducting the customs supervision

The customs bodies of the Kyrgyz Republic shall have the right to hire in accordance with the legislation of the Kyrgyz Republic specialists of law-enforcement and monitoring bodies, any state-owned and nongovernmental enterprises, institutions and organizations irrespective of their forms of property and subordination, as well as experts for rendering assistance in conducting the customs supervision.

The customs body's request of the Kyrgyz Republic to lure a specialist or an expert for rendering assistance in conducting the customs supervision shall be obligatory for execution by Supervisor of the state body, any enterprise, institution or organization where that specialist or expert is employed.

Average monthly work remuneration at the places of employment shall be retained for the specialists and experts who work in state bodies, state enterprises, state institutions and organizations. Expenditures associated with the luring of specialists and experts, including travel and office renting expenditures, payment of per diems and work remuneration where the work is not part of the service duties of the specialists and experts shall be borne by the customs bodies of the Kyrgyz Republic in accordance with the procedure defined by the State Customs Inspectorate.

Article 201. Access of the officials of the customs bodies of the
Kyrgyz Republic to territories and premises for
conducting the customs supervision

For the purposes of conducting the customs supervision the officials of the customs bodies of the Kyrgyz Republic on the basis of the Service Identification Documents shall have the right to access to the territory and to premises of any entities where goods and transport vehicles may be located, which are subject to such supervision, documents which are required for the customs supervision, or activities are carried out the supervision whereof is delegated to the customs bodies of the Kyrgyz Republic, except for the cases which are stipulated in the legislative acts of the Kyrgyz Republic and the international treaties of the Kyrgyz Republic.

Article 202. Identification of goods, transport vehicles, premises
and other locations

Transport vehicles, premises, and any other locations where there are or may be goods and transport vehicles which are subject to customs supervision and the locations where activities are carried out the supervision whereof is delegated

to the customs bodies of the Kyrgyz Republic, and also goods and transport vehicles which are under customs supervision, may be identified by the customs bodies of the Kyrgyz Republic.

The identification shall be carried out by way of applying lead, stamps, putting numeric, alphabetic or any other markings, identification signs, putting seals, taking samples and making assays, description of goods and transport vehicles, compilation of drawings, manufacture of scale images, photographs, pictures, using the documents which accompany goods and any other identification means.

The identification means may be changed or destroyed only by the customs bodies of the Kyrgyz Republic or with their permission, except for the cases where there is a real threat of their destruction, irretrievable loss or material damage to goods and transport vehicles. The customs body of the Kyrgyz Republic shall be immediately informed of any changes, removal or destruction of identification means and proofs of the existence of the indicated threat shall be presented.

Article 203. Audits of financial and economic activities

For the purposes of ensuring the compliance with the legislation of the Kyrgyz Republic, international treaties of the Kyrgyz Republic, the supervision of execution whereof is delegated to the customs bodies of the Kyrgyz Republic where there are reasons to believe that the indicated legislation and agreements are not complied with or complied but not to full extent, the customs bodies of the Kyrgyz Republic shall have the right to appoint or perform within the bounds of their authority audits of financial and economic activities of the entities which transfer goods and transport vehicles through the customs boundary of the Kyrgyz Republic, of customs brokers or any other entities which carry out activities the supervision whereof is delegated to the customs bodies of the Kyrgyz Republic.

In conducting audits of financial and economic activities, the officials of the customs bodies of the Kyrgyz Republic shall have the right:

- to require free of charge presentation and peruse any documentation (including banking documents) and the information which pertains to carrying out of foreign economic and other economic activities relating to the customs business and the functions of the customs bodies of the Kyrgyz Republic;
- to receive from the officials and any other employees reference documents, written or oral explanations;
- to seize premises;
- to confiscate the documents, if they are to be reviewed elsewhere, in accordance with acts to be compiled in accordance with the form established by the State Customs Inspectorate of the Kyrgyz Republic. Confiscated documents must be returned within the maximum short period.

When necessary the officials of the customs bodies of the Kyrgyz Republic may appoint place and time for the perusal of the documents and information.

Acts of the officials of the customs bodies of the Kyrgyz Republic in conducting audits must not inflict any unlawful damage to the entity whose financial and economic activities are under the audit. Results of audits shall be immediately communicated to that entity.

Any information which is obtained as a result of audits shall be confidential.

Article 204. Selectivity of the customs supervision

When conducting the customs supervision, the customs bodies of the Kyrgyz Republic shall use, as a rule, those forms of it which are sufficient for ensuring the compliance with the legislation of the Kyrgyz Republic and international treaties of the Kyrgyz Republic, the supervision of compliance whereof is delegated to the customs bodies of the Kyrgyz Republic.

A failure to use any other forms of the customs supervision or exception therefrom shall not mean that the entities are exempt from the obligation to comply with the provisions of this Code, the legislation of the Kyrgyz Republic and international treaties mentioned in the first part of this Article.

When necessary, the customs bodies of the Kyrgyz Republic may use any forms of the customs supervision which are mentioned in this Code, taking into consideration Article 205.

Article 205. Exemption from certain forms of customs supervision

Exemption from certain forms of customs control shall be established exclusively by this Code.

Personal baggage of the President of the Kyrgyz Republic and the members of his family who travel together with him shall not be subject to the customs inspection.

Personal baggage of the People's Representatives (the Deputies) of Jogorku Kenesh of the Kyrgyz Republic, members of the Cabinet of Ministers of the Kyrgyz Republic shall be exempted from customs inspection, when those persons cross the customs boundary of the Kyrgyz Republic in relation to their Deputy's or service duties.

Foreign military ships (vessels), and military-transport aircraft and the military equipment which is traveling by their own propulsion shall be exempt from the customs inspection.

The luggage which belong to foreign military men shall not be exempt from customs control. Commanders of aircraft and also of military units which include the military equipment shall incur liability for the compliance of the provisions of this Code and other legislative acts on the customs business.

Director of the State Customs Inspectorate or a person substituting him shall have the right to exempt individuals, certain goods and transport vehicles from certain forms of customs control in cases of compliance with vitally important interests of the Kyrgyz Republic.

Any other cases of exemption from certain forms of customs control shall be allowed only by way of making amendments and supplements in this Code or on the basis of international treaties of the Kyrgyz Republic after their ratification.

Article 206. Personal inspection

Personal inspection as an exclusive form of customs supervision may be carried out upon the decision of the Head of the Customs Body of the Kyrgyz Republic, or a person substituting him where there are sufficient reasons to believe that the natural person which is crossing the customs boundary of the Kyrgyz Republic or which is in the zone of the customs supervision or in a transit zone of an international airport, hides on himself and does not give away the goods which are items of violation of the legislation of the Kyrgyz Republic and customs rules, or of international treaties of the Kyrgyz Republic the supervision of the implementation whereof is delegated to the customs bodies of the Kyrgyz Republic.

Before beginning a personal inspection the official person of the customs body of the Kyrgyz Republic shall be obliged to present to the natural person the decision of the Head of the Customs Body of the Kyrgyz Republic or a person substituting him on performance of the personal inspection, inform the natural person of his rights and obligations in the conduct of such an inspection and to propose to voluntarily give away the hidden goods.

A personal inspection shall be carried out by the officials of the customs body of the Kyrgyz Republic of the same gender that the inspected in the presence of two witnesses of the same gender, in an isolated premises which meet the sanitary and hygienic requirements. Access to those premises of any other natural persons and the possibility of observation of the conduct of personal inspection in their part must be excluded. Inspection of the organs of the

inspected must be carried out only by the medical worker. A protocol in accordance with the pro-forma established by the State Customs Inspectorate of the Kyrgyz Republic shall be compiled on conducting a personal inspection.

The protocol shall be signed by the official of the customs body of the Kyrgyz Republic which conducted the personal inspection, by the natural person in respect whereof the inspection was carried out, the witnesses, and in the case of inspection by a medical worker, also by that worker. The natural person in respect whereof the inspection has been performed shall have the right to make a statement in that protocol.

Article 207. Inadmissibility of causing a damage during
the customs control

During the customs control it shall not be allowed to cause any illegal damage to individuals, to their goods and transport vehicles.

The customs bodies and their officers, who caused an illegal damage, shall incur liability in accordance with the legislation of the Kyrgyz Republic.

The damage caused by legal acts of customs officers shall not be subject to compensation.

Chapter 31
Additional provisions relating to the customs
supervision of the goods and transport vehicles
which are transferred through the customs
boundary of the Kyrgyz Republic

Article 208. Goods and transport vehicles which are subject
to customs supervision

Any goods and transport vehicles which are transferred through the customs boundary of the Kyrgyz Republic, except for the cases stipulated in this Code, shall be subject to the customs supervision.

The customs bodies of the Kyrgyz Republic shall have the right to forcibly stop and forcible return transport vehicles which left the customs territory of the Kyrgyz Republic without permission of the Customs Body.

Article 209. Time of being under the customs supervision

Goods and transport vehicles shall be under the customs supervision from the moment of its beginning and until its completion, in accordance with the customs regime.

In the case of import, the customs supervision shall begin from the moment of the goods and transport vehicles crossing the customs boundary of the Kyrgyz Republic, and in the case of export, the customs supervision shall begin from the moment of acceptance of the Customs Declaration.

The customs supervision shall be completed at the moment of release of goods and transport vehicles unless otherwise provided for in this Code.

When releasing goods and transport vehicles which are taken outside the customs territory of the Kyrgyz Republic the customs supervision shall be completed at the moment of crossing the customs border of the Kyrgyz Republic.

Persons shall be obliged to comply with requirements on minimal period of time necessary for customs supervision. These requirements shall be established by customs bodies. Damage to the person through noncompliance with such requirements shall not be refunded.

Article 210. The customs supervision after the release of goods
and transport vehicles

Irrespective of the release of the goods and transport vehicles, the customs supervision of those goods and transport vehicles may be carried out at any time, when there are sufficient reasons to believe that there are violations of the legislation of the Kyrgyz Republic or international treaties of the Kyrgyz Republic, the supervision of compliance wherewith is delegated to the customs Bodies of the Kyrgyz Republic.

In the indicated case, the customs bodies of the Kyrgyz Republic shall have the right to check the availability of goods and transport vehicles, carry out their second customs inspection, review the information indicated in the Customs Declaration, review commercial documents and any other information which pertains to foreign economic and subsequent commercial transactions involving those goods. Reviews may be carried out in places of location of the Declarer or any other entity which is directly or indirectly related to those transactions or possesses the necessary documents. When violations are established, the entities shall incur liability in accordance with the provisions of this Code.

Article 211. Periods for reviewing the customs declaration,
documents and the inspection of goods and transport
vehicles

The review of the Customs Declaration, documents and the inspection of goods and transport vehicles shall be carried out by the customs bodies of the Kyrgyz Republic not later than ten days after the moment of acceptance of the Customs Declaration and submission of all the documents and information which are required for the customs purposes, and in respect of the goods which are mentioned in Article 131 of this Code that provides for a simplified procedure of customs clearance - no longer than three days.

In the event that presentation of goods and transport vehicles is required, the indicated periods shall be measured from the moment of such presentation.

The above mentioned terms shall not include time necessary for the supervision of goods and transport vehicles by other state bodies.

Article 212. Cargo and other operations involving goods and
transport vehicles, taking samples and tests
for customs supervision

Cargo and other operations involving goods and transport vehicles, taking samples and tests for customs supervision shall be implemented in accordance with the procedure stipulated by Articles 132 and 133 of this Code.

Article 213. The presence of the applicant, any other persons
which have the authority in respect of goods and
transport vehicles and of their representatives
during the performance of inspection of goods and
transport vehicles

An applicant or any other persons who have the authority in relation to goods and transport vehicles and their representatives shall have the right on their own initiative to be present during the inspection of their goods and transport vehicles.

By demand of the officials of the customs body of the Kyrgyz Republic, the indicated persons shall be obliged to be present during such inspections and to render to the officials of the customs body of the Kyrgyz Republic the required assistance. Where the representative specifically authorized by the Carrier is absent, a natural person who drives the transport vehicle shall be such for the customs purposes.

The customs body of the Kyrgyz Republic shall have the right to carry out the inspection of goods and transport vehicles in the absence of the Applicant or

any other persons who have the authority in respect of the goods and transport vehicles, their representatives in the following cases:

when the indicated persons fail to arrive upon expiration of ten days after the presentation of goods and transport vehicles;

when a threat exists to the National security, public order, life and health of an individual, animals and plants, the natural environment, safety of art, historic and archaeological assets and under any other emergency circumstances;

when sending goods in international postal dispatchers;

when goods and transport vehicles are left in the customs territory of the Kyrgyz Republic in violation of the customs regime.

Inspection of goods and transport vehicles in the indicated cases shall be carried out in the presence of persons who are not interested in results of the inspection.

Article 214. The inventory of goods and transport vehicles, which
are under customs control

The customs bodies of the Kyrgyz Republic shall have the right at any time to make an inventory of goods and transport vehicles, which are going through the customs control, as well as goods for which the customs duties have not been paid or goods which are a subject to some sort of preferential duties.

SECTION VII CUSTOMS PRIVILEGES (EXEMPTIONS)

Chapter 32 The customs privileges granted to representations (i.e. representative offices) of foreign states and to their employees

Article 215. Customs privileges granted to representations
of foreign states, their employees, and other persons

Customs privileges to representations of foreign states, their employees and other persons shall be established in accordance with the legislation of the Kyrgyz Republic and international treaties of the Kyrgyz Republic.

Article 216. The customs privileges for diplomatic representations
of foreign states

Diplomatic representations of foreign states in the territory of the Kyrgyz Republic in accordance with the established procedure for transfer through the customs boundary of the Kyrgyz Republic, may import to the Kyrgyz Republic and export from the Kyrgyz Republic goods intended for the official use of the representations with exemption from customs payments, except for the payments for storage, customs clearance of the goods outside the places determined for those purposes and out of the working hours of the customs bodies of the Kyrgyz Republic and similar services.

Article 217. The customs privileges for the head of a diplomatic
representation of a foreign state and members of
the diplomatic personnel of a representation

A head of a diplomatic representation of a foreign state and members of the diplomatic personnel of a representation as well as their family members residing with them, may import to the Kyrgyz Republic the goods which are intended for their personnel use, including goods for initial household purposes and export from the Kyrgyz Republic goods which are intended for their personal use in compliance with the procedure established for transfer of goods through

the customs boundary of the Kyrgyz Republic and with exemption from customs payments, except for payments for storing, customs clearance of goods outside of the places determined for that and out of the working hours of the customs bodies of the Kyrgyz Republic and similar services.

Personal baggage of the head of a diplomatic representation of a foreign state, members of the diplomatic personnel of a representation, the family members residing with them shall be exempt from inspection, unless there are serious bases to believe that it contains goods which are not intended for personal use or the goods import or export whereof is prohibited by the legislation of the Kyrgyz Republic, international treaties or the Kyrgyz Republic or is regulated by the quarantine and other special-purpose rules. Such inspections must be carried out only in the presence of the persons mentioned in this Article or their authorized representatives.

Article 218. The customs privileges for employees of the
administrative and technical personnel of diplomatic
representations of foreign states

Employees of the administrative and technical personnel or diplomatic representations of foreign states and family members which are residing with them, provided those employees and their family members do not reside in the Kyrgyz Republic permanently, may import into the Kyrgyz Republic the goods intended for initial household, which are exempt from the customs payments, except for the payments for storing, customs clearance of goods outside the places assigned for that or out of the working hours of the customs bodies of the Kyrgyz Republic and similar services.

Article 219. Extension of the customs exemptions granted to
members of diplomatic personnel of representations of
foreign states, to members of the administrative
technical and service personnel

On the basis of a special-purpose treaty with a foreign state, the customs exemptions which are granted by this Code to members of the diplomatic personnel of a representation of the foreign state may be extended to members of the administrative technical and service personnel of that representation, and also to their family members who do not reside in the Kyrgyz Republic permanently, on the basis of the reciprocity principle in respect of each individual foreign state.

Article 220. Granting customs exemptions to the consular
representations of foreign states and members of
their personnel

Consular representations of foreign states, consular officials including the Head of a Consular Representation, and consular employees, as well as their family members shall be granted the customs exemptions which are stipulated in this Code for diplomatic representations of foreign states or relevant personnel of diplomatic representations.

On the basis of a special treaty with a foreign state customs exemptions, which are granted by this Code to members of the relevant personnel of the diplomatic representation of the foreign state, may be applied to workers who serve to the personnel of a consular representation and also to their family members who do not reside in the Kyrgyz Republic permanently, on the basis of the reciprocity principle in relation to each individual state.

Article 221. Transport of diplomatic mail and consular valise
of foreign states through the customs boundary
of the Kyrgyz Republic

Diplomatic mail and consular valise of foreign states which are transferred through the customs boundary of the Kyrgyz Republic shall not be subject to opening nor to detention. When there are serious reasons to believe that the consular valise contains items which are not indicated in the third part of this Article, the customs body of the Kyrgyz Republic shall have the right to demand that the valise be open by the authorized persons of the represented foreign state in the presence of the official persons of the customs body of the Kyrgyz Republic. In case of refusal to open a consular valise, the latter shall be returned to the place of shipment.

All the items which constitute the diplomatic mail and consular valise must have visible external signs which indicate their nature.

The diplomatic mail may contain only diplomatic documents and goods intended for official use, and the consular valise - only official correspondence and documents, or goods which are intended exclusively for the official use.

Chapter 33 Customs exemptions to other foreign entities and to certain categories of citizens of the Kyrgyz Republic

Article 222. Customs exemptions to foreign diplomatic and consular couriers

Foreign diplomatic and consular couriers may import to the Kyrgyz Republic and export from the Kyrgyz Republic the goods which are intended for their personal use with exemption on the reciprocity basis from the customs inspection, customs payments, except for payments for storing, customs clearance of goods outside the places determined for that or out of the time of work of customs bodies of the Kyrgyz Republic and similar services.

Article 223. Customs exemptions to representatives and members of delegations of foreign states

Representatives of foreign states, members of Parliament and Government delegations, and also on the basis of reciprocity members of delegations of foreign states who come to the Kyrgyz Republic for participation in international negotiations, international conferences and meetings, or with other official tasks shall be granted customs exemptions which are stipulated in this Code for members of diplomatic personnel of the representation of a foreign state. Similar exemptions shall be granted to family members who accompany those persons.

Article 224. Customs exemptions to members of diplomatic personnel consular officials, representatives of foreign states and members of delegations which follow in transit through the customs territory of the Kyrgyz Republic

Members of diplomatic personnel and consular officials of representations of foreign states, family members of such persons and also persons named in Article 223 of this Code, who follow for the same purposes in transit through the customs territory of the Kyrgyz Republic, shall be granted customs exemptions which are stipulated by this Code for members of diplomatic personnel of representations.

Article 225. Customs exemptions to international inter-governmental organizations, representations of foreign states attached to them and also to their personnel

Customs exemptions for international inter-governmental organizations, representations of foreign states attached to them and also for the personnel of those organizations and representations, and family members of the personnel shall be defined in accordance with the legislation of the Kyrgyz Republic and international treaties of the Kyrgyz Republic.

Article 226. Customs exemptions to citizens of the Kyrgyz Republic
with diplomatic passports

Citizens of the Kyrgyz Republic with diplomatic passports shall enjoy exemptions stipulated by Article 217 of this Code.

SECTION VIII
MAINTENANCE OF CUSTOMS STATISTICS AND COMMODITY
NOMENCLATURE OF FOREIGN ECONOMIC ACTIVITIES

Chapter 34
Maintenance of customs statistics

Article 227. Customs statistics for foreign trade

For the purposes of providing the highest bodies of the state power and other state bodies which are determined by the legislation of the Kyrgyz Republic with the information concerning the condition of foreign trade of the Kyrgyz Republic, for supervision of receipt by the State Budget of customs duties and taxes, for currency control, analysis of condition and development of foreign trade of the Kyrgyz Republic, its trade balance and balance of payment and the economy as a whole, the customs bodies of the Kyrgyz Republic shall carry out collection and processing of information concerning transfer of goods through the customs boundary of the Kyrgyz Republic, and they shall also present and publish the customs statistics.

The customs statistics on foreign trade of the Kyrgyz Republic shall be maintained in accordance with the provisions of this Code and other legal customs acts.

In maintaining of customs statistics the methodology, which provides for international comparability of data and the comparability with the data of the national statistics being used in the Kyrgyz Republic, shall be used.

Article 228. The Specific customs statistics

For the purposes of ensuring the exercise of other tasks delegated to the customs bodies of the Kyrgyz Republic, those bodies shall maintain specific customs statistics in accordance with the procedure to be determined by the State Customs Inspectorate.

Article 229. Documents and information which are used
for statistics purposes

Documents and information for statistics purposes shall be submitted in accordance with the provisions of this Code concerning the procedure for conducting the customs clearance and for conducting the customs supervision.

Information represented for statistics purposes shall be confidential and it shall be subject to the provisions of Article 16 of this Code.

Article 230. Liability for violations of the right relating
to the maintenance of the customs statistics

In accordance with this Code the person shall incur liability for violations of the right relating to the maintenance of customs statistics which at the same time are violations of the customs rules or violations of the right which infringe on the normal activities of the customs bodies of the Kyrgyz Republic.

Chapter 35
Maintenance of the commodity (goods) nomenclature
of foreign economic activities

Article 231. Maintenance of the commodity nomenclature of foreign
economic activities

The customs bodies of the Kyrgyz Republic shall carry out the maintenance of the Commodity Nomenclature of the Foreign Economic Activities, that is they shall:

ensure the monitoring of amendments and additions to the international basis of Commodity Nomenclature of Foreign Economic Activities, the international explanations and any other decisions concerning the interpretation of that basis;

bring the Commodity Nomenclature of Foreign Economic Activities into conformity with its international basis;

provide for publication of the Commodity Nomenclature of Foreign Economic Activities;

elaborate and approve explanations and other decisions concerning the interpretation of the Commodity Nomenclature for Foreign Economic Activities and provide for their publication;

exercise any other functions which are required for the maintenance of the mentioned nomenclature.

Article 232. Classification of goods

The customs bodies of the Kyrgyz Republic shall classify goods, that is they shall categorize specific goods to the headings indicated in the Commodity Nomenclature of Foreign Economic Activities.

The decisions of the customs bodies of the Kyrgyz Republic concerning classification of goods shall be obligatory. Decisions of other bodies and institutions concerning classification of goods for the customs purposes shall not be used.

Article 233. Additional powers of the State Customs Inspectorate
in the area of the commodity nomenclature of foreign
economic activities

The State Customs Inspectorate shall:

represent the Kyrgyz Republic at the international organizations which are engaged in customs issues with regard to elaboration of amendments, additions, interpretation, and application of the international base of the Commodity Nomenclature of Foreign Economic Activities;

participate in the preparation of proposals on elaboration, amendments and additions to the Commodity Nomenclature of Foreign Economic Activities to be approved by the Cabinet of Ministers of the Kyrgyz Republic.

SECTION IX
SMUGGLING AND OTHER CRIMES IN THE AREA
OF THE CUSTOMS BUSINESS. INQUIRY AND OPERATIVE
AND INVESTIGATIVE ACTIVITIES OF THE CUSTOMS
BODIES OF THE KYRGYZ REPUBLIC

Chapter 36

Smuggling and other crimes in the area
of the customs business

Article 234. Smuggling

Smuggling that is transference of goods or other items in large scales through the customs boundary of the Kyrgyz Republic avoiding or hiding from the customs control or by fake use of documents or of means of customs identification, or with non-declaration or unreliable declaration shall be punished in accordance with the criminal legislation of the Kyrgyz Republic.

Transfer through the customs boundary of the Kyrgyz Republic of narcotics, psychotropic, virulent, toxic, poisonous, radioactive or explosive substances, arms, explosive devices, fire arms or cartridges therein, nuclear, chemical, biological and other types of arms of mass extermination, materials, technologies, scientific technical information and equipment which may be used for the production of arms of mass extermination and in respect of which special rules for transfer through the customs boundary of the Kyrgyz Republic have been established, strategically important raw goods and cultural values in respect of which special rules of transfer through the customs boundary of the Kyrgyz Republic have been established, shall be punished in accordance with the criminal legislation of the Kyrgyz Republic if such action has been committed avoiding or hiding from the customs control, or by fake use of documents or of means of customs identification, or with non-declaration or unreliable declaration.

Non-returning from abroad of material values in large scales which belong to the Kyrgyz Republic, have been exported under the obligation to obligatorily import; non-returning within the established period to the territory of the Kyrgyz Republic of articles of artificial, historical and archaeological heritage of the peoples of the Kyrgyz Republic and foreign countries exported outside the territory of the Kyrgyz Republic, if such return is obligatory, shall be punished in accordance with the criminal legislation of the Kyrgyz Republic.

Article 235. Evasion from paying customs duties

The intended evasion from paying customs payments in large and extra large scales by a natural person, official or a person dealing with business activity without formation of a legal entity shall be considered to be a crime and shall be punished in accordance with the criminal legislation of the Kyrgyz Republic.

Article 236. Illegal currency operations and other actions
in currency values

The intended declaration by the customs body of the Kyrgyz Republic of false information for the purpose of hiding income in currency values gained as a result of foreign economic activity or for lowering the amount, misappropriation of the established requirements on obligatory import (including transference) or on transfer to the Kyrgyz Republic of currency values gained in such a way (including illegal leaving of currency values outside the Kyrgyz Republic), performance of payments in foreign currency or payment documents in foreign currency on fake foreign economic transactions related to transference of goods through the customs boundary of the Kyrgyz Republic, as well as other illegal currency operations and other actions with currency values related to the customs business and committed in the sufficient and large amount either by a person earlier judged for illegal currency operations and other actions with currency values or by an organized group, shall be considered to be a crime and shall be punished in accordance with the criminal legislation of the Kyrgyz Republic.

Chapter 37
The customs bodies of the Kyrgyz Republic
as inquiry bodies

Article 237. The customs bodies of the Kyrgyz Republic as inquiry
bodies

The customs bodies of the Kyrgyz Republic shall be the inquiry bodies in matters on smuggling, evasion from making customs payments, illegal currency transactions and other actions with currency values related to the customs business, and also in matters on other crimes the performance of inquiry whereof is within the competence of the customs bodies of the Kyrgyz Republic.

Article 238. Performance of inquiry by the customs bodies
of the Kyrgyz Republic

When there are signs of smuggling and other crimes, the performance of inquiry on which is within the authority of the customs bodies of the Kyrgyz Republic, the customs body of the Kyrgyz Republic shall institute a criminal case and, being guided by the provisions of the criminal procedural legislation of the Kyrgyz Republic it shall carry out immediate investigative acts to establish and fix the traces of the crime and to identify the persons who have committed it.

Chapter 38
Operative and investigative activities of the customs
bodies of the Kyrgyz Republic

Article 239. The customs bodies of the Kyrgyz Republic as bodies
which carry out operative and investigative
activities

The customs bodies of the Kyrgyz Republic shall carry out operative and investigative activities for the purposes of identifying the persons who prepare, commit or have committed illegal acts which are recognized by the legislation of the Kyrgyz Republic as a crime, the performance of inquiry on which is within the authority of the customs bodies of the Kyrgyz Republic, and also at request of international customs organizations, customs and any other competent bodies of foreign states in accordance with international treaties (agreements) of the Kyrgyz Republic on customs issues.

Article 240. The exercise of the operative and investigative
activities by the customs bodies of the Kyrgyz
Republic

The customs bodies shall carry out operative and investigative activities in accordance with law of the Kyrgyz Republic "Concerning the Operative and Investigative Activities in the Kyrgyz Republic".

The operative and investigative efforts which ensure own safety of the customs bodies of the Kyrgyz Republic shall be carried out in accordance with the procedure stipulated in legislative acts of the Kyrgyz Republic.

Chapter 39
Control supplies

Article 241. Control supplies of narcotic substances and
psychotropic compounds

For the purposes of preventing international illegal trafficking of narcotic substances, psychotropic compounds, and also to identify the persons who

participate in such trafficking, the customs bodies of the Kyrgyz Republic in each separate case in accordance with the agreements with customs bodies and other authorized bodies of foreign states or on the basis of international treaties of the Kyrgyz Republic shall use the method of "control supplies", that is they shall allow, under their control, import into the customs territory of the Kyrgyz Republic, export from the customs territory of the Kyrgyz Republic or transit through the customs territory of the Kyrgyz Republic of narcotic substances and psychotropic compounds included in the illegal trafficking. The decision to use the method of "control supply" shall be adopted by the State Customs Inspectorate.

In case of adopting the decision to use the method of "control supply", where the country of destination of narcotic substances and psychotropic compounds is a foreign state, the criminal case in the Kyrgyz Republic shall not be instituted, and the customs body of the Kyrgyz Republic shall immediately notify the Prosecutor of the the adopted decision in accordance with the established procedure.

Article 242. Using the method of "control supply" in respect
of other articles

The method of "control supply" may be used in respect of other articles which are instruments or means of committing a crime, or articles gained by criminal actions, or articles, the illegal actions of which are considered to be smuggling.

The decision to use the method of "control supply" in case stipulated by part I of this Article shall be adopted by the State Customs Inspectorate immediately notifying the General Prosecutor of the Kyrgyz Republic.

Article 243. Disposal of monetary assets and properties
confiscated when using the method of "control supply"

Monetary assets confiscated by the courts of the Kyrgyz Republic and foreign states in relation to the cases on crimes in uncovering and prevention whereof the method of "control supplies" was used, and also monetary resources received from selling the goods confiscated thereby, shall be distributed between the states, the customs and other authorized bodies which participated in the use of the mentioned method, in accordance with agreements between the State Customs Inspectorate and competent bodies of foreign states.

SECTION X
VIOLATIONS OF THE CUSTOMS RULES AND
LIABILITY FOR THOSE VIOLATIONS. PROCEDURES
FOR CASES OF VIOLATIONS OF THE CUSTOMS
RULES AND THEIR PROCESSING

Chapter 40
General provisions

Article 244. Violation of the customs rules

An illegal act or a failure to act of a person who infringes the procedure for transfer (including the use of customs regimes) established by this Code, the customs legislation of the Kyrgyz Republic and international treaties of the Kyrgyz Republic control of the implementation whereof is delegated to the customs bodies of the Kyrgyz Republic, for customs supervision and customs clearance of goods and transport vehicles which are transferred through the customs boundary of the Kyrgyz Republic, as well as for the imposition and payment of customs payments, granting and use of customs exemptions, the normal

activity of the customs bodies shall be recognized as violation of the customs rules for which this Code provides for liability.

Article 245. Liability of persons who committed violations
of the customs rules and violations of the right and
who infringe on the normal activity of the customs
bodies

In this Section "entities" shall mean the persons defined in Article 17 of this Code, and also the officials unless otherwise provided in the provisions of this Section.

The persons who committed violations of the customs rules shall be subject to liability in accordance with this Code, and in part not regulated by it - in accordance with the legislation of the Kyrgyz Republic on Administrative Violations.

Natural persons shall incur liability for violation of the customs rules if at the moment of commission of the violation they have reached the age of sixteen years.

Officials shall be subject to liability for violation of the customs rules where their service duties at the moment of commission by them of the violation included the ensuring of execution of the requirements established by this Code, other customs legislative acts of the Kyrgyz Republic and international treaties of the Kyrgyz Republic control of the execution whereof is delegated to the customs bodies of the Kyrgyz Republic.

Natural persons and officials shall be subject for violation of the customs rules if they have committed an illegal act or failed to act, deliberately or by carelessness.

Enterprises, establishments and organizations, as well as persons dealing with entrepreneurial activity without forming a legal entity shall incur liability for violation of the customs rules, except for the cases where violation took place as a result of acts of force majeure.

Imposing liability on entities mentioned in the sixth part of this article shall not exempt their officials and any other employees from the liability for commission by them of violation of the customs rules.

Imposing criminal liability on officials and any other employees for smuggling and commission of other crimes, the performance of inquiry on which is within the authority of the customs bodies of the Kyrgyz Republic, shall not exempt the enterprise, establishment and organization, as well as a person dealing with entrepreneurial activity without formation of a legal entity from the liability for violation of the customs rules.

Application of persuasion measures for violation of customs rules shall not exempt the persons who are subject to liability from the obligation to pay customs payments and from execution of other requirements stipulated in this Code.

Liability shall emerge for violation of the customs rules, unless those violations by their nature entail criminal liability in accordance with the legislation of the Kyrgyz Republic.

Article 246. Liability of military servicemen and any other
persons who are subject to disciplinary charters
for violation of customs rules

Military servicemen and reservists of the Armed Forces of the Kyrgyz Republic drafted for training, frontier guards, internal troops and of other military formations stipulated in legislative acts of the Kyrgyz Republic, persons of rank and file and officers of the bodies of Internal Affairs or the Kyrgyz Republic, bodies of the National Security of the Kyrgyz Republic, shall be liable for violation of the customs rules on the general bases.

Military units and any other military formations of the Kyrgyz Republic and of interstate formations in which the Kyrgyz Republic participates, the bodies of Internal Affairs of the Kyrgyz Republic and the bodies of the National Security of the Kyrgyz Republic, which have the status of a legal entity, shall incur liability for violation of the customs rules on the general bases and in accordance with the procedure stipulated in this Code.

Article 247. Liability of foreign entities

Foreign citizens being in the Kyrgyz Republic and persons without citizenship, as well as those foreign legal entities implementing production and commercial activity in the territory of the Kyrgyz Republic, business entities without the status of a legal entity shall incur liability for violation of the customs rules on the same bases as local entities.

Article 248. Effect of the legislation on liability for violation of customs rules

A person committing violation of customs rules shall incur liability on the basis of the legislation effective at the moment of committing the violation.

Acts extenuating or canceling liability for violation of the customs rules shall have reverse power, i.e. shall be extended to the violations committed before issuing these acts.

Acts establishing or increasing the liability for violation of the customs rules shall have no retroactive effect.

Processing of cases on violation of customs rules and their consideration shall be implemented on the basis of the legislation which shall be in effect during processing of the case on violation and its consideration.

Article 249. Incapacity

A natural person shall not incur liability if he has committed violation of the customs rules in the state of incapacity, i.e. he has not been able to realize the meaning of his actions or to control them due to the chronic mental decease, temporary mental disturbance, weak mindlessness or other pathologic mental disturbance.

Article 250. Circumstances extenuating liability for violation of customs rules

The following shall be considered to be circumstances extenuating liability for violation of customs rules:

- 1) active assistance to the solution of the case;
- 2) voluntary elimination of harmful consequences of violation of the law;
- 3) committing violation of the law as a result of hard, personal or family circumstances;
- 4) committing violation under menace or enforcement, or by virtue of a material (financial), service or other dependence;
- 5) committing violation of the law by a minor or a pregnant woman or a woman who has a child of age under one year.

The official of the customs body of the Kyrgyz Republic considering the case on violation of customs rules may consider the liability and circumstances not mentioned in this Article to be extenuating.

Article 251. Circumstances aggravating liability for violation of customs rules

The following shall be considered circumstances aggravating liability for violation of customs rules:

- 1) continuation of illegal acts irrespective the demand of the official of the customs body of the Kyrgyz Republic to stop them;
- 2) repeated violation of customs rules within a year;
- 3) committing violation of customs rules by a person having committed smuggling or other crime performance of inquiry on which is referred to the competence of the customs bodies of the Kyrgyz Republic;
- 4) involving a minor to violation of customs rules;
- 5) violation of customs rules by a group of persons;
- 6) violation of customs rules during natural disaster and other emergency circumstances;
- 7) violation of customs rules in the state of drunkenness.

The official of the customs body of the Kyrgyz Republic dealing with the case on violation of the customs rules depending on the character of the violation may not recognize this circumstance as aggravating liability.

Article 252. Imposition of duties for committing several
violations of customs rules

If one person commits two or more violations of customs rules duties shall be imposed on each violation separately without absorption of the less strict punishment by the more strict one.

Article 253. Imposition of the milder measure than it is
stipulated by this Code

Head of the customs body of the Kyrgyz Republic may allow such mildness with obligatory mentioning the reason for it taking into account circumstances of the case which considerably decrease the danger of the action for the population, as well as personality of the guilty and recognizing it necessary to impose punishment below the lowest level stipulated by this Code for this violation.

On the same bases additional punishment, which according to the Article of this Chapter that stipulates liability for violation of customs rules is obligatory, may not be imposed.

Article 254. Exemption from liability for violation of customs
rules

In the case where a committed violation of customs rules is insignificant, the official of the customs body of the Kyrgyz Republic which is considering the case may exempt the violator from liability and limit it by oral reprimand.

Article 255. The period upon expiration whereof a person shall
be deemed not subjected to punishment for violation
of customs rules

When a person subjected to punishment for violation of customs rules has not committed any new violation of customs rules within one year from the date of expiration of the execution of punishment, then that person shall be deemed not subjected to the punishment.

Article 256. Types of punishments imposed on violations of customs
rules

The following types of punishments shall be imposed on commission of violations of customs rules:

- 1) warning;
- 2) fine;

3) revocation of the license or qualification certificate issued by the customs body of the Kyrgyz Republic for the right to carry out certain types of activities stipulated in this Code;

4) confiscation of goods and transport vehicles which are direct items of violation of customs rules, goods and transport vehicles which have purposely manufactured secret-hiding places used for the transport through the customs boundary of the Kyrgyz Republic with concealment of items which are direct items of violation of customs rules;

5) collection of the value of goods and transport vehicles which are direct items of violation of customs rules, goods and transport vehicles which have purposely manufactured secret-hiding places used for transport through the customs boundary of the Kyrgyz Republic with concealment of items which are direct items of violation of customs rules;

6) confiscation of transport vehicles on which goods, which are direct items of violation of customs rules, have been transferred.

Article 257. Fine

When imposing a punishment in the form of a fine which is established in relation to the amount of the minimum monthly wage, such amount shall mean the minimum monthly wage established by law on the date of commission of the violation, and if it is impossible to identify such date - on the day of detection of the violation.

When punishment is imposed in the form of a fine calculated on the basis of a value of goods and transport vehicles, the value of those items shall be understood to be their free (market) value on the date of revealing the violation.

Article 258. Revocation of licenses or qualification certificates

Revocation of a license or qualification certificate shall apply as a type of additional punishment to owners of customs warehouses, duty free trade shops, free warehouses, temporary storage warehouses and also to customs brokers or specialists on customs clearance for violation by them of customs rules where those violations have been committed in relation to the exercise by the indicated persons of activities stipulated in the license or the qualification certificate.

Article 259. Collection of the value of goods and transport vehicles

Collection of the value of goods and transport vehicles which are direct items of violation of customs rules, of goods and transport vehicles which have specifically manufactured secret-hiding places used for transfer through the customs boundary of the Kyrgyz Republic with the concealment of items which are direct items of violation of customs rules shall consist in compulsory confiscation of amounts of money equivalent to free (market) price of those goods and transport vehicles on the day of revealing the violation and it shall be used as a principal or additional punishment.

Article 260. Violation of the customs rules by several persons in complicity

The intended joint participation of two or more natural persons in violation of the customs rules shall be considered to be complicity in committing this violation.

Organizers, abettors and aides shall be considered to be participators of violation of customs rules alongside with executors.

A person directly committed violation of customs rules or directly participated in its commitment together with other persons, as well as a person committed this violation by means of using other persons who, by virtue of the law, are not liable for violation of customs rules, shall be recognized as the executor.

An organizer shall be a person who has organized violation of customs rules or has guided its commitment.

An abettor shall be a person abetting to the commitment of violation of customs rules.

An aide shall be a person who has been assisting in violation of customs rules by giving advice, instructions, by granting means or elimination of barriers, as well as a person who promises beforehand to hide traces of the violation or objects which are direct objects of violation of customs rules.

The degree and nature of participation of each of the participators in the commitment of violation of customs rules must be taken into account when imposing punishment.

Article 261. The period of imposition of punishment for violation
of the customs rules

Punishments which are stipulated in paragraphs 1)-3) of Article 256 of this Code may be imposed on natural persons or officials not later than 2 months after the day of revealing of the violation of customs rules, and upon enterprises, institutions and organizations, as well as persons dealing with entrepreneurial activity without formation of a legal entity - not later than six months from the day of revealing of the violation.

Punishments which are stipulated in paragraphs 4)-6) of Article 256 of this Code shall be imposed irrespective of time of the commitment or revelation of violation of customs rules and irrespective of whether they are principal or additional punishments.

In case of denial to institute or in case of a closure of a criminal case, but where there are signs of violation of customs rules, the period of imposition of a punishment shall be measured from the moment of adopting the decision to deny the institution or to close the criminal case.

The measurement of the period of imposition of punishment on violation of customs rules shall be interrupted, if prior to the expiration of the deadlines indicated in the first part of this Article the person commits a new violation of customs rules. The measurement of the period in that case shall begin at the moment of detection of the new violation of the customs rules.

Article 262. Ensuring legality when applying measures
of persuasion for violation of customs rules

Nobody may be subjected to a persuasion measure for violation of customs rules otherwise than on the basis and in accordance with the procedure stipulated in the legislative acts of the Kyrgyz Republic.

Processing on cases of violation of customs rules, their consideration and also execution of resolutions of the customs bodies of the Kyrgyz Republic concerning the imposition of punishments shall be carried out on the basis of strict compliance with law.

Application by the customs bodies of the Kyrgyz Republic and by their officials of persuasion measures for violation of customs rules shall be carried out within the bounds of their authority in precise compliance with the legislation of the Kyrgyz Republic.

Compliance with requirements of the legislation of the Kyrgyz Republic, when applying persuasion measures for violation of customs rules, shall be secured with a systematic supervision by the upper customs body of the Kyrgyz Republic and by its officials, Prosecution Office supervision, the right to appeal and other methods stipulated in the legislation of the Kyrgyz Republic.

Chapter 41
The types of customs rules violations
and liability for those violations

Article 263. Types of Customs Rules Violations

The following shall be considered to be violations:

- 1) violation of the regime of a customs supervision zone;
- 2) failure to notify of crossing of the customs boundary of the Kyrgyz Republic when importing goods and transport vehicles;
- 3) non-notification or unreliable notification of the customs body of the intention to export goods and transport vehicles outside the customs territory of the Kyrgyz Republic;
- 4) failure to adopt necessary remedies in case of an accident or acts of force majeure;
- 5) failure to present goods and transport vehicles in the place of delivery and to hand in documents relating thereto to the customs body;
- 6) release without permission of the customs body or loss of goods, transport vehicles and documents relating thereto or a failure to present them to the customs body of the Kyrgyz Republic;
- 7) failure to stop a transport vehicle following through the customs boundary of the Kyrgyz Republic;
- 8) dispatch of a transport vehicle without permission of the customs body of the Kyrgyz Republic;
- 9) violation of the procedure of customs clearance;
- 10) unlawful operations with goods and transport vehicles in respect whereof customs clearance has not been completed, changing of their condition, use and disposition of those;
- 11) freight and any other operations which are carried out without permission of the customs body;
- 12) changing, destroying, damaging or losing of means of identification;
- 13) violation of the procedure of declaring goods and transport vehicles;
- 14) violation of deadlines for submission of the customs declaration, documents and additional information to the customs body of the Kyrgyz Republic;
- 15) impeding the access of a customs body official of the Kyrgyz Republic to a territory or premises for conducting customs supervision;
- 16) failure to submit to the customs body of the Kyrgyz Republic relevant reports and failure to comply with the procedure for accounting;
- 17) violation of the regime of warehouses for a temporary storage;
- 18) violation of the procedure of placing goods for custody, procedure for their storing and performance of operations with them;
- 19) violation of the procedure for processing goods;
- 20) violation of the procedure for carrying out production and commercial activities in free customs zones and at free warehouses;
- 21) violation of the procedure for erecting buildings, structures and installations in free customs zones;
- 22) failure to export goods and transport vehicles outside the boundaries of the customs territory of the Kyrgyz Republic or to return them to that territory;
- 23) violation of the procedure for destroying goods;
- 24) unlawful operations with goods and transport vehicles which are placed under a certain customs regime, changing of their condition, use and disposition of those;
- 25) failure to comply with the procedure for applying the measures of the economic regulation and any other restrictions in transfer of goods and transport vehicles through the customs boundary of the Kyrgyz Republic;
- 26) transfer of goods through the customs boundary of the Kyrgyz Republic as goods not for commercial purposes;

27) transfer of goods and transport vehicles through the customs boundary of the Kyrgyz Republic without the customs supervision;

28) concealment from the customs supervision of goods which are transferred through the customs boundary;

29) transfer of goods and transport vehicles through the customs boundary of the Kyrgyz Republic with a deceitful use of documents or means of identification;

30) failure to declare or false declaring of goods and transport vehicles;

31) transportation, storage, acquisition of goods and transport vehicles imported to the customs territory of the Kyrgyz Republic with customs rules violation, use or disposition of them;

32) violation of the procedure for use and disposal of conditionally released goods and transport vehicles in respect whereof privileges are granted in relation to customs payments;

33) the acts aimed at an illegal exemption from customs payments or their understatement;

34) the acts aimed without due bases at refund of paid customs payments, receiving of refunds and any other reimbursement or failure to return those;

35) violation of deadlines for making customs payments;

36) failure of banks and other credit institution to implement the decisions of the customs bodies;

37) illegal performance of activities of the customs broker or violation of terms of such activities;

38) illegal performance of activities of the customs carrier or violation of terms of such activities.

The legislation of the Kyrgyz Republic may consider other unlawful acts or failure to act as customs rules violations.

Article 264. Violation of the regime of a customs supervision zone

Transfer of goods, transport vehicles and persons, including officials of state bodies (except for customs bodies) through the boundaries of a customs supervision zone and within its boundaries, and also performance of production and any other commercial activities without permission from the customs body of the Kyrgyz Republic, except for the cases stipulated by the legislative acts of the Kyrgyz Republic, or commission of any other acts which violate the regime of a customs supervision zone shall entail a warning or imposition of a fine in the amount of up to ten minimum wages.

Article 265. Failure to notify of crossing of the customs boundary of the Kyrgyz Republic when importing goods and transport vehicles

Failure to notify the customs body of the Kyrgyz Republic, when importing goods and transport vehicles to the customs territory of the Kyrgyz Republic, of crossing of the customs boundary of the Kyrgyz Republic shall entail a warning or imposition of a fine in the amount of up to three minimum wages.

Article 266. Failure to notify the customs body or untrue notification concerning the intention to export goods and transport vehicles outside the boundaries of the customs territory of the Kyrgyz Republic

A failure to notify the customs body of the Kyrgyz Republic of the intention to export goods and transport vehicles outside the boundaries of the customs territory of the Kyrgyz Republic shall entail a warning or imposition of a fine in the amount of up to three minimum wages.

Untrue notification of the customs body of the Kyrgyz Republic about the intention to export goods and transport vehicles outside the boundaries of the

customs territory of the Kyrgyz Republic if such notification was registered by the customs body of the Kyrgyz Republic in accordance with the established procedure, including the failure to deliver goods and transport vehicles to the indicated place and time shall entail imposition or a fine in the amount of two up to ten minimum wages.

Article 267. The failure to adopt remedies in case of an accident
or acts of force majeure

A failure to adopt, in case of an accident or acts of force-majeure, remedies to ensure the safety of goods and transport vehicles accepted for delivery to a place determined by the customs body of the Kyrgyz Republic, or of those which are transferred in transit, admission of any prohibited use thereof, failure to inform the nearest customs body of the Kyrgyz Republic of the circumstances of the case, place of location of such goods and transport vehicles, or failure to ensure their conveyance to the nearest customs body of the Kyrgyz Republic or delivery of officials of that body to the place where the goods and transport vehicles are located, shall entail imposition of a fine in the amount of two up to ten per cent of the value of the goods and transport vehicles which are direct objects of violation.

Article 268. Failure to present goods and transport vehicles in
the place of delivery and to hand in documents
thereto to the customs body

A failure to present goods and transport vehicles in the place of delivery and a failure to hand in the documents relating to them to the customs body of the Kyrgyz Republic shall entail warning or imposition of a fine in the amount of up to five minimum wages.

Article 269. Release without permission of the customs body, loss
or non-presentation of goods, transport vehicles and
documents relating thereto to the customs body of
the Kyrgyz Republic

Releasing without permission of the customs body of the Kyrgyz Republic, losing, or a failure to deliver goods and transport vehicles which are under the customs supervision to a place determined by the customs body of the Kyrgyz Republic shall entail imposition of a fine in the amount of fifty up to one hundred per cent of the value of goods and transport vehicles which are direct items of violation, with confiscation of them or without such, or with collection of the value of goods and transport vehicles or without such, or with revocation of the license or qualification certificate or without their revocation.

The loss of or a failure to deliver to the customs body of the Kyrgyz Republic customs or any other documents accepted for delivery and which relate to goods and transport vehicles which are under customs supervision shall entail a warning or imposition of a fine in the amount of three up to fifty per cent of the value of goods and transport vehicles on which documents have been lost or have not been delivered.

A failure to comply with deadlines established by the customs body of the Kyrgyz Republic for delivery of goods, transport vehicles and documents relating thereto shall entail a warning or imposition of a fine in the amount of two up to ten minimum wages.

Article 270. A failure to stop a transport vehicle following
through the customs boundary of the Kyrgyz Republic

A failure to stop a transport vehicle following through the customs boundary of the Kyrgyz Republic and also a transport vehicle, which is transferred through the customs boundary of the Kyrgyz Republic as a commodity, in places determined by the customs bodies of the Kyrgyz Republic shall entail warning or imposition of a fine in the amount of up to ten minimum wages.

Article 271. Dispatch of a transport vehicle without permission
of the customs body of the Kyrgyz Republic

A dispatch of a transport vehicle which is under the customs supervision or of a transport vehicle which is transferred through the customs boundary or the Kyrgyz Republic as a commodity from the place of its parking without permission or the customs body of the Kyrgyz Republic shall entail warning or imposition of a fine in the amount of up to ten minimum wages.

Article 272. Violation of the procedure of customs clearance

Violation of the procedure of customs clearance, that is a failure to comply with the established requirements concerning the beginning and completion of customs clearance, place, time and procedure for its performance, or making unlawful claims to use a simplified procedure of customs clearance, and equally a failure to comply with the terms and conditions of its application, except for the cases stipulated in other Articles of this Chapter, shall entail imposition of a fine in the amount of two up to five minimum wages with revocation of the license or of the qualification certificate or without such.

Article 273. Unlawful operations, change of the condition, use
and disposition of goods and transport vehicles in
respect of which customs clearance is not finished

Conducting operations, changing conditions, using and disposing of goods and transport vehicles, in respect whereof the customs clearance is not finished, in violation of the established requirements and provisions, except for the cases stipulated by other articles of this Chapter, shall entail imposition of a fine in the amount of ten up to one hundred per cent of the value of the goods and transport vehicles which are direct items of the violation.

Article 274. Freight and any other operations which are carried
out without permission of the customs body

Transportation, loading, unloading, re-loading, repair of damaged packing, packaging, repackaging or accepting for the conveyance of goods and transport vehicles which are under the customs control, taking samples and making assays of such goods, opening premises and any other places where the indicated goods and transport vehicles may be located without permission of the customs body of the Kyrgyz Republic shall entail imposition of a fine in the amount of ten up to twenty minimum wages.

Article 275. Changing, destroying, damaging or losing means
of customs identification

Changing, destroying, damaging or losing means of customs identification used by the customs body of the Kyrgyz Republic shall entail imposition of a fine in the amount of ten up to twenty minimum wages.

Article 276. Violation of the procedure of declaring goods and
transport vehicles

Violation of the procedure for declaring goods and transport vehicles, that is a failure to comply with the established requirements concerning the form and place of declaring, its procedure (including the use of the temporary, incomplete or periodic customs declaration when declaring), except for the cases stipulated in other Articles of this Chapter, shall entail warning or imposition of a fine in the amount of two up to five minimum wages with revocation of the license or the qualification certificate or without their revocation.

Article 277. Violation of deadlines for submission of the customs declaration, documents and additional information to the customs body of the Kyrgyz Republic

A failure to present to the customs body of the Kyrgyz Republic, within the deadlines established by it, the customs declaration on goods and transport vehicles and equally the documents and additional information, which are necessary for customs purposes, shall entail imposition of a fine in the amount of up to five minimum wages with revocation of the license or qualification certificate without their revocation.

Article 278. Impeding the access of a customs body official of the Kyrgyz Republic to a territory and premises for conducting customs supervision

Impeding the access of a Customs Body official of the Kyrgyz Republic to a territory and premises where there may be located goods and transport vehicles which are subject to customs supervision, the documents which are required for conducting such supervision, or where activities are carried out the supervision whereof is delegated to the customs body of the Kyrgyz Republic shall entail imposition of a fine in the amount of five up to fifteen minimum wages with revocation of the license or qualification certificate or without their revocation.

Article 279. Failure to submit to the customs body of the Kyrgyz Republic of required reports and failure to comply with the procedure for accounting

A failure to present required reports concerning goods, which are imported, exported, received, stored, processed, manufactured, acquired and sold, which are under the customs supervision or in the territory of free customs zones and free warehouses to the customs body of the Kyrgyz Republic in accordance with the established procedure, as well as a failure to comply with the procedure for accounting of such goods, shall entail warning or imposition of a fine in the amount of five up to fifteen minimum wages with revocation of the license or without its revocation.

Article 280. Violation of the regime of warehouses for a temporary storage

A failure to adopt measures to ensure release or receipt at one's disposal of goods and transport vehicles, the period of being in the warehouse of a temporary storage whereof has exceeded the maximum established periods of storage, shall entail confiscation of goods and transport vehicles which are direct items of the violation.

Article 281. Violation of the procedure of placing goods for custody, procedure for their storing and performance of operations with them

Violation of the procedure of placing goods for storage and procedure of their storing, that is non-compliance with the established requirements and conditions of placing goods for storage, with the procedure and deadlines of their storage, and equally violation of performing operations with goods at customs warehouses, warehouses for a temporary storage and free warehouses, except for the cases stipulated in Articles 269, 273, 274, 275, 278 and 280 of this Code shall entail imposition of a fine in the amount of ten up to twenty minimum wages with revocation of the license or without its revocation.

Article 282. Violation of the procedure of processing goods

Violation of the procedure of processing goods, that is a failure to comply with the established requirements, restrictions and terms of: granting permissions for processing goods, the procedure and deadlines for their processing, the amount of output of products of processing, replacement of products of processing by other goods, performance of operations on processing of such goods, shall entail imposition of a fine in the amount of ten up to twenty minimum wages or in the amount of ten up to one hundred per cent of the value of goods destined for processing.

Article 283. Violation of the procedure for carrying out
production and commercial activities in free customs
zones and at free warehouses

Violation of the procedure for performing production and commercial activities in free customs zones and at free warehouses shall entail imposition of a fine in the amount of ten up to twenty minimum wages with revocation of the license or without its revocation.

Article 284. Violation of the procedure for erecting buildings,
structures and installations in free customs zones

Erection of buildings, structures and installations in free customs zones in violation of the procedure established by this Code shall entail imposition or a fine in the amount of five up to ten minimum wages.

Article 285. Failure to export goods and transport vehicles
outside the customs territory of the Kyrgyz Republic
or to return them to that territory

A failure to export goods and transport vehicles imported earlier, outside the customs territory of the Kyrgyz Republic, where such export is compulsory, or a failure to return to the customs territory of the Kyrgyz Republic goods and transport vehicles which were exported earlier, where such return is compulsory, within the established deadlines, where there are no signs of smuggling, shall entail imposition of a fine in the amount of one hundred up to two hundred per cent of the value of the goods and transport vehicles which are direct objects of violation, with collection of the value of those goods and transport vehicles.

Submission to the customs body of the Kyrgyz Republic of forged documents, invalid documents, or documents illegally received, or documents relating to other goods and transport vehicles as a confirmation of the return export or import, or the impossibility of those for reasons of destruction or loss of goods and transport vehicles as a consequence of an accident or acts of force majeure, natural wear or loss or disposal of those from possession because of unlawful acts of bodies and officials of a foreign state, where there are no signs of smuggling, shall entail imposition of a fine in the amount of one hundred up to three hundred per cent of the value of goods and transport

vehicles which are direct items of the violation, with their confiscation or collection of the value of those goods and transport vehicles.

Article 286. Violation of the procedure of destroying goods

Violation of the procedure of destroying goods, that is a failure to comply with the established requirements, restrictions, and terms and conditions of destroying goods, placement of wastes, formed as a result of destruction of goods, under appropriate customs regime, shall entail imposition of a fine in the amount of up to ten minimum wages or in the amount of ten up to one hundred per cent of the value of goods which are subject to destruction.

Article 287. Unlawful operations, change of the condition, use and disposal of goods and transport vehicles which are placed under a certain customs regime

Performing unlawful operations, changing the condition, using and disposing of goods and transport vehicles otherwise than in compliance with their customs regime, as well as a failure to comply with any other restrictions, requirements and terms of the customs regime, except for the cases stipulated in other Articles of this Chapter, shall entail imposition of a fine in the amount of one hundred up to two hundred per cent of the value of goods and transport vehicles which are direct items of the violation, with their confiscation or without such, with collection of the value of such goods and transport vehicles or without such, with revocation of the license or the qualification certificate or without their revocation.

Article 288. A failure to comply with the procedure of applying measures of the economic regulation and any other restrictions in transfer of goods and transport vehicles through the customs boundary of the Kyrgyz Republic

Transfer through the customs boundary of the Kyrgyz Republic of goods and transport vehicles in respect whereof measures of the economic regulation and other restrictions are applied, in violation of the established procedure for application of those measures and restrictions, except for the cases stipulated in other Articles of this Chapter, where there is no sign of crime, shall entail imposition of a fine in the amount of one hundred up to three hundred per cent of the value of goods and transport vehicles which are direct items of the violation, with their confiscation or with collection of the value of such goods and transport vehicles.

Article 289. Transfer of goods through the customs boundary of the Kyrgyz Republic under the pretense of goods destined for non-commercial purposes

Transfer of goods through the customs boundary of the Kyrgyz Republic by a natural person under the pretense of goods for non-commercial purposes, actually destined for production or commercial activity, except for the cases stipulated in Article 296 of this Code, when there are no signs of crime, shall entail imposition of a fine in the amount of one hundred up to two hundred per cent of the value of goods which are direct items of the violation.

Article 290. Transfer of goods and transport vehicles through the customs boundary of the Kyrgyz Republic without the customs supervision

Transfer of goods and transport vehicles through the customs boundary of the Kyrgyz Republic without the customs supervision, that is outside the places defined by the customs bodies of the Kyrgyz Republic or out of the time established for performance of customs clearance, when there are no signs of smuggling, shall entail imposition of a fine in the amount of one hundred up to three hundred per cent of the value of goods and transport vehicles which are direct items of violation, with confiscation of those articles or with collection of the value, or shall entail confiscation of goods and transport vehicles which are direct items of violation, with confiscation of transport vehicles which have been used for transportation of such goods, or shall entail collection of the value of goods and transport vehicles which are direct objects of violation, with confiscation of transport vehicles which have been used for transportation of such goods.

Article 291. Concealment from the customs supervision of goods
which are transferred through the customs boundary of
the Kyrgyz Republic

Concealment from the customs supervision of goods which are being transferred through the customs boundary of the Kyrgyz Republic, that is the use of secret hiding places or any other methods which impede the detection of the goods or giving to some goods the appearance of others, when there are no signs of smuggling, shall entail imposition of a fine in the amount of one hundred up to three hundred per cent of the value of goods which are direct items of violation, with confiscation of such goods, as well as goods and transport vehicles with purposely manufactured secret hiding places used for transferring through the customs boundary of the Kyrgyz Republic with concealment of the goods which are direct items of violation or collection of the value of these goods and transport vehicles which are direct items of violation, as well as goods and transport vehicles with purposely manufactured secret hiding places used for transferring through the customs boundary of the Kyrgyz Republic with hiding of articles which are direct items of violations.

Article 292. Transfer of goods and transport vehicles through
the customs boundary of the Kyrgyz Republic with
a deceitful use of documents or means of customs
identification

Transfer through the customs boundary of the Kyrgyz Republic of goods and transport vehicles with presenting to the Customs Body of the Kyrgyz Republic of forged documents, invalid documents, documents illegally obtained, documents containing false information, or documents which relate to any other goods and transport vehicles instead of the documents required for customs purposes, and also the use of counterfeit means of identification or of a true method of identification which relates to other goods and transport vehicles, except for the cases stipulated in Articles 293 and 296 of this Code, when there are no signs of smuggling, shall entail imposition of a fine in the amount of one hundred up to three hundred per cent of the value of goods and transport vehicles which are direct objects of violations, with their confiscation or with collection of the value of such goods and transport vehicles.

Article 293. A failure to declare or false declaring of goods
and transport vehicles

A failure to declare or a false declaring of goods and transport vehicles which are transferred through the customs boundary of the Kyrgyz Republic, that is a failure to declare in accordance with the established written, oral or any other form of reliable information, or declaring of false information concerning goods and transport vehicles, their customs regime and any other information

which is required for customs purposes, except for the cases stipulated in Articles 272, 276, 277, 288, 289, 290, 291, 292 and 296 of this Code, when there are no signs of smuggling, shall entail imposition of a fine in the amount of one hundred up to two hundred per cent of the value of goods and transport vehicles which are direct objects of violations, with their confiscation or without such, or with collection of the value of those goods and transport vehicles or without such, or with revocation of the license and qualification certificate or without their revocation.

Declaration of untrue information, which does not affect making a decision by the customs body of the Kyrgyz Republic on transference of goods and transport vehicles through the customs boundary of the Kyrgyz Republic, on placing them under the requested customs regime, on the amount of customs payments, shall entail warning or imposition of a fine in the amount of up to three minimal wages.

Article 294. Transportation, storage, acquisition, use or disposal
of goods and transport vehicles imported to the
customs territory of the Kyrgyz Republic with customs
rules violation

Transportation, storage, acquisition of the goods and transport vehicles which are imported into the customs territory of the Kyrgyz Republic without the customs supervision either with concealment from such a supervision or with a deceitful use of documents or means of identification, or undeclared or falsely declared documents, as well as transportation, storage and acquisition of the goods and transport vehicles in respect whereof customs payment exemptions are granted, being used or alienated without permission of the customs body of the Kyrgyz Republic for the purposes other than those in connection whereto those exemptions have been granted, shall entail imposition of a fine in the amount of fifty up to two hundred per cent of the value of goods and transport vehicles which are direct objects of the violation with their confiscation or without such, either with collection of the value of such goods and transport vehicles or without such, either with revocation of the license or without its revocation.

Article 295. Violation of the procedure for use and disposal of
conditionally released goods and transport vehicles
in respect whereof customs payment exemptions are
granted

The use and disposal of conditionally released goods and transport vehicles in respect whereof customs payment exemptions are granted for the purposes other than those in relation whereto such customs payment exemptions have been granted, without permission of the customs body of the Kyrgyz Republic, shall entail imposition of a fine in the amount of one hundred up to three hundred per cent of the amount of customs payments unpaid because of granting of the customs exemptions, with revocation of the license or qualification certificate or without their revocation.

Article 296. The acts aimed at an illegal exemption from customs
payments or their understatement

Presentation in the customs declaration and in any other documents, which are required for customs purposes, of false information concerning the customs regime, customs value or the country of origin of goods and transport vehicles, or declaring of any other untrue information which gives the basis for exemption from customs payments or for understatement of their amount, except for the cases stipulated in Article 289, 292, 293 of this Code, when there are no signs of a crime, shall entail imposition of a fine in the amount of one hundred up to

three hundred per cent of the amount of unpaid customs payments, with revocation of the license and qualification certificate or without their revocation.

Article 297. The acts aimed without due bases at refund of paid customs payments, receiving refunds and any other reimbursement or a failure to return those

Submission to the customs body of the Kyrgyz Republic of documents which contain false information and give the right to refund of paid customs payments, receipt of refunds and any other reimbursements or their non-repayment, or repayment in a reduced amount without due bases, when there are no signs of a crime, shall entail imposition of a fine in the amount of one hundred up to three hundred per cent of the amount of claimed, received or not refunded customs payments, refunds and any other reimbursements with revocation of the license or qualification certificate or without their revocation.

Article 298. Violation of deadlines for making customs payments and taxes

A failure to pay customs payments within the established deadlines where there are no signs of a crime, shall entail imposition of a fine in the amount of one hundred up to three hundred per cent of the amount of unpaid customs payments with revocation of the license or qualification certificate or without their revocation.

Article 299. A failure of banks and credit institutions to implement the decisions of the customs bodies

A failure of the authorized banks to implement the decisions of the customs bodies of the Kyrgyz Republic concerning the indisputable collection of customs payments or suspension of transactions in relation to the accounts of a payer of customs payments, and equally unsubstantiated delays in execution of such decisions, shall entail imposition of a fine in the amount of the sum of unpaid customs payments.

Article 300. Illegal performance of activities as the customs broker or violation of terms of such activities

Performance of activities as a customs broker, the use of the title "Customs Broker" in the name, advertisements or in any other information without the license from the State Customs Inspectorate of the Kyrgyz Republic, or where such a license has been canceled, revoked or its validity has been suspended, or without having in the staff of a specialist on customs clearance who has the qualification certificate from the State Customs Inspectorate, or commission of acts relating to customs clearance on behalf of a customs broker by a person who has no qualifications certificate or has been deprived of the qualifications certificate by decision of the Court, or whose qualification certificate has been canceled, revoked or recognized as invalid, or the validity of such a certificate has been suspended, or the use by the customs broker of a license received as a result of submission to the State Customs Inspectorate of documents containing false information, and equally violation of any other terms of such activities except for the acts stipulated in the second part of this Article, shall entail imposition of a fine upon the customs broker in the amount of one hundred up to five hundred minimum wages with revocation of the license for the activity as a customs broker or without its revocation, and upon the specialist - from ten up to one hundred minimum wages with revocation of the qualification certificate or without its revocation.

Use by a customs broker or his employees of information which constitutes a secret protected by law or confidential information, for personal purposes,

disclosure, transfer of such information to third parties, including the State bodies which are not authorized thereto when there are no signs of a crime, shall entail imposition of a fine upon the customs broker in the amount of one hundred up to five hundred minimum wages with revocation of the license for the activity as a customs broker, and upon the employee - in the amount of ten up to five hundred minimum wages with revocation of the qualification certificate of the specialist on customs clearance.

Article 301. Illegal performance of activities as the customs carrier or violation of terms of such activities

Performance of activities as a customs carrier without the license from the State Customs Inspectorate, or when such a license has been revoked or its validity has been suspended, or the use by a customs carrier of a license obtained as a result of submission to the State Customs Inspectorate of documents containing untrue information, as well as violation of any other terms of such activities, except for the acts stipulated in the second part of this Article, shall entail imposition of a fine upon the customs carrier in the amount of fifty up to two hundred and fifty minimum wages with revocation of the license for the activity as a customs carrier or without its revocation.

The use by a customs carrier or his employees of information which constitutes a secret protected by law, or confidential information for their own purposes, disclosure, transfer of such information to third parties, including state bodies which are not authorized thereto, when there are no signs of a crime, shall entail imposition of a fine upon the customs carrier in the amount of fifty up to two hundred and fifty minimum wages with revocation of the license for the activity as a customs carrier, and upon the employee - the amount from ten up to one hundred minimum wages.

Article 302. A failure of officials and other persons to comply with the requirements which are current in the customs business

A failure of official persons and other workers of an enterprise, institution or organization to comply with the requirements which are current in the customs business, for violation of which this Chapter stipulates liability, and equally a failure of any other natural persons, who carry out work for the enterprise, institution or organization under civil rights agreements, to comply with such requirements in the cases where the mentioned enterprise, institution or organization is liable for the customs rules violation, shall entail a warning or imposition of a fine in the amount of up to twenty minimum wages.

Chapter 42
General terms of handling cases of customs rules violation and of their consideration

Article 303. Processing of cases of customs rules violation and the procedure for their consideration

Processing of cases of customs rules violation and their consideration shall be carried out by the officials of the customs bodies of the Kyrgyz Republic in accordance with this Code, and in respect of issues which are not covered by it, - in accordance with the legislation of the Kyrgyz Republic concerning administrative violations.

A case of customs rules violation shall be deemed to be instituted and the processing of it shall be deemed to be initiated from the moment of compilation of the protocol on customs rules violation or administrative detention of the natural or official person subject to liability for customs rules violation.

When there are the circumstances stipulated in Article 397 of this Code, consideration of the customs rules violation case and imposition of punishment may be carried out in a simplified manner in accordance with Article 53 of this Code.

Article 304. The officials of the customs bodies of the Kyrgyz Republic which are authorized to process cases of customs rules violation

Processing of a case of customs rules violation shall be carried out by the authorized official of the customs body of the Kyrgyz Republic, who immediately found the violation of the customs rules, and at the decision of the Head of the customs body of the Kyrgyz Republic or his Deputy - by the official, who is an employee of the structural unit on fight against contraband and narcotic business of the customs body of the country.

The authority of the chief of the customs body of the Kyrgyz Republic in processing of customs rules violation cases shall be given to the leader of the structural unit on fighting against contraband and narcotic business of the State Customs Inspectorate and his Deputies, as well as to the leaders of the structural units on fighting against contraband and narcotic business of custom-houses of the Kyrgyz Republic and their Deputies.

Article 305. Circumstances which exclude the processing of a case of customs rules violation

Processing of a case of customs rules violation can not start, and the processing which has started shall be stopped if the following circumstances are present:

- 1) absence of the event of customs violation;
- 2) absence of the content of customs violation;
- 3) if at the moment of violation of the customs rules a natural person is under 16;
- 4) diminished responsibility of a natural person who has violated the customs rules;
- 5) actions of a natural person has been performed under acute necessity or necessary defense;
- 6) if the violation committed by an enterprise, institution or organization, and by a person who is engaged in entrepreneurial activity without formation of a legal entity, has happened because of the irresistible force;
- 7) issue of Amnesty Act if it eliminates the application of a punishment for violation of the customs rules;
- 8) cancellation of the Act which establishes liability for violation of the customs rules;
- 9) expiration by the moment of consideration of the case of the deadlines of punishment for violation of the customs rules;
- 10) concerning the same fact presence of the Resolution on punishment or the Resolution on seizure of the case on violation of the customs rules, that has not been canceled in accordance with the established procedure, in respect of the person subject to liability;
- 11) concerning the same fact presence of the criminal case in respect of the natural person subject to liability for violation of the customs rules;
- 12) death of the natural person in relation to whom processing of the case on violation of the customs rules has started.

Article 306. Deadlines for processing of cases of customs rules violation

Processing of cases on customs rules violation must be finished not later than within one month from the date of instituting the case.

The term established in the first part of this Article may be extended, if necessary, by the Head of a custom-house of the Kyrgyz Republic or by the person substituting for him, and also by the Head of the State Customs Inspectorate of the Kyrgyz Republic or the person substituting for him within the periods of imposition of penalties for customs rules violation stipulated in Article 261 of this Code. The procedure for extending periods of processing relating to cases of customs rules violation shall be defined by the State Customs Inspectorate.

Article 307. The reasons and basis for instituting a case of
customs rules violation

The reasons for instituting cases of customs rules violation shall be the following:

direct detection by customs officials of the customs body of the Kyrgyz Republic of signs of customs rules violation;

information and statements of domestic and foreign persons, and also reports in the mass media;

materials received from any other law-enforcement, supervisory and any other State bodies;

information received from foreign customs and any other lawenforcement departments and international organizations;

materials received from any other customs bodies of the Kyrgyz Republic.

Sufficient information which indicates the signs of customs rules violation shall be the basis for instituting a case.

Article 308. Verifying reports, statements and any other
information on violation of customs rules, which
are being prepared, committed or have been committed

When officials of the customs body of the Kyrgyz Republic directly detect the signs of customs rules violation, which is being prepared, committed or has been committed or when materials are received in which there is sufficient information indicating such signs, the protocol on customs rules violation shall be formulated immediately.

Verification of reports, statements and any other information on customs rules violation, which are received by officials of the customs bodies of the Kyrgyz Republic shall be carried out in the course of customs supervision or customs clearance when carrying out the customs supervision and customs clearance.

In other cases the verifying of information, statements and other information on the violation of customs rules which is being prepared, committed or has been committed, must be completed within the period of not more than 3 days after receiving such an information, and in the exceptional cases - not more than 10 days.

Article 309. The acts of officials of the customs bodies of
the Kyrgyz Republic in respect of verification of
information on customs rules violations which are
being prepared, committed or have been committed
prior to the institution of a case on violation of
customs rules

An official of the customs body of the Kyrgyz Republic which verifies a report, statement or any other information on violation of customs rules which is being prepared, committed or has been committed, shall have the right, prior to the institution of a case on customs rules violation, to conduct customs control of goods and transport vehicles and also to receive documents, information and explanations which are required for the verification from the persons transferring goods and transport vehicles through the customs boundary of the Kyrgyz Republic, from customs brokers and from any other persons.

Article 310. The place for processing of cases of customs rules violation

Processing of cases of customs rules violation shall be carried out at the customs body of the Kyrgyz Republic in a zone of activities whereof that violation has been detected.

Where necessary, processing of cases of customs rules violation may be carried out at the customs body of the Kyrgyz Republic in a zone of activities whereof the violation has taken place.

Issues associated with transference of cases of customs rules violation for processing from one customs body to another shall be resolved by the customs body of the Kyrgyz Republic which is higher for them.

The State Customs Inspectorate may accept for its processing of any cases of customs rules violation and transfer it for those purposes to any of the subordinated customs bodies.

Article 311. Connection and separation of cases on customs rules violation

Only cases on violations of customs rules for committing of which one and the same person is subject to liability or several persons in complicity are subject to liability may be connected in one process.

Separation of the case on violation of customs rules shall be allowed only in the cases necessitated, when it does not affect comprehensiveness, completeness and objectiveness of the case resolution.

Connecting and separation of the cases shall be made according to the resolution of the official of the customs body of the Kyrgyz Republic, which is in charge of the process or consideration of the case on violation of customs rules, or according to the resolution of the Head of this or a higher customs body of the Kyrgyz Republic or his Deputies.

Article 312. Protocol on customs rules violation

Concerning each case of detecting a customs rules violation, except for the cases stipulated in Article 396 of this Code, the relevant customs official of the customs body of the Kyrgyz Republic shall compile a protocol on violation of customs rules in accordance with the form established by the State Customs Inspectorate.

The protocol shall comprise:

- date and place of its compilation;
- position and full name of the person who has compiled the protocol;
- information on the person subject to liability for the violation of customs rules needed for consideration of the case, if he has been identified;
- place, time and content of the violation of customs rules;
- article of this Code stipulating liability for the violation of customs rules;
- last names and addresses of witnesses if there are such;
- explanation of the person subject to liability for the violation of customs rules;
- information on goods, vehicles, documents, and other items withdrawn in accordance with Article 350 of this Code;
- other information needed to resolve the case.

The protocol shall be signed by the official who has compiled it and the person subject to liability for violation of customs rules if he has been identified. If there are witnesses the protocol shall be also signed by those persons.

If the person subject to liability for customs rules violation refuses to sign the protocol, this shall be recorded in the protocol. The person subject to liability for customs rules violation shall have the right to give explanations

and comments on the content of the protocol, and also to present reasons for refusal to sign. Explanations and comments, as well as reasons for refusal to sign the protocol personally presented by the person shall be attached to the protocol.

In compilation of the protocol, the person subject to liability for customs rules violations shall be given explanations concerning his rights and this shall be mentioned in the protocol.

The protocol, as well as withdrawn goods, transport vehicles, documents and other items shall be delivered to the customs body of the Kyrgyz Republic, in the zone of activity of which the customs rules violation has been identified.

A copy of the protocol shall be given on terms of signature or sent to the person subject to liability for the customs rules violation.

Article 313. The acts of officials of the customs bodies of the
Kyrgyz Republic when detecting signs of smuggling or
other crimes, the investigation whereon is within
the authority of the customs bodies of the Kyrgyz
Republic

When there are signs of smuggling or other crimes, the conducting of investigation whereon is within the authority of the customs bodies of the Kyrgyz Republic, provided they are detected in the course of processing of a case of customs rules violation, or when considering it, the issue of instituting a criminal case shall be resolved in accordance with the procedure stipulated in Articles 238, 378 of this Code.

When detecting signs of smuggling or other crimes, the conducting of investigation whereon is within the authority of the customs bodies of the Kyrgyz Republic, in the course of the customs control or customs clearance, the official of the customs body of the Kyrgyz Republic, who has directly detected signs of a crime, shall qualify the mentioned illegal action in the Protocol in accordance with articles 234, 235 and 236 of this Code or the Article of the Criminal Code of the Kyrgyz Republic that provides for criminal liability for such action. In this case the Head of the customs body of the Kyrgyz Republic or his Deputy shall be obliged to adopt one of the following decisions which are provided for in the Law of Criminal Procedure of the Kyrgyz Republic within the period of not more than 3 days and in the exceptional cases not more than 10 days:

- 1) on instituting a criminal case;
- 2) on denial to institute a criminal case;
- 3) on transfer of the Protocol and other materials on smuggling or any other crime according to the competence (of investigating agencies).

In the period from the moment of revealing (when performing customs control or customs clearance) signs of smuggling or any other crime the conducting of investigation whereon is within the authority of the customs bodies of the Kyrgyz Republic, prior to adopting one of the decisions indicated in the second part of this Article, the official of the customs body of the Kyrgyz Republic shall carry out verifications in relation to that fact as the processing of cases of customs rules violation.

Article 314. Circumstances within which after institution of
the criminal case on signs of smuggling or any other
crimes, investigation whereon is within
the competence of the customs bodies of the Kyrgyz
Republic, customs officials of the Kyrgyz Republic
continue processing of the case on customs rules
violation

If in the process of investigation of a case on smuggling or other crimes, the investigation whereon is within the competence of the customs bodies of the

Kyrgyz Republic there are signs of customs rules violation by an enterprise, establishment or organization or by a person dealing with business activity without forming a legal entity, the processing of the violation shall be continued by the official of the customs body of the Kyrgyz Republic irrespective of the investigation of the criminal case in relation to natural persons or officials.

Article 315. Processing of cases on customs rules violation and their consideration based on materials received from the bodies of preliminary investigation, other bodies of investigation, the prosecution officer or from the court

In the event that the bodies of the preliminary investigation, any other bodies of investigation, the prosecution officer or the court refuse to institute or stop a criminal case on signs of smuggling and other crimes the investigation whereon is within the competence of the customs bodies of the Kyrgyz Republic, but when there are signs of violation of the customs rules, the processing of the case and its consideration on the basis of materials containing information on such signs shall be carried out after the receipt of those materials by the customs body of the Kyrgyz Republic in accordance with the general procedure.

Article 316. The prohibition to disclose materials relating to a case of customs rules violation

Actual information on a case of customs rules violation which is contained in the Protocol on Customs Rules Violation, Protocol on Administrative Seizure, Protocol of Questioning Witnesses and a Person subject to liability for customs rules violation, in other protocols of procedural actions, in conclusion of the expert, statements of inspection, examination, inventory; information on exhibits and written evidence, as well as information on the call of persons to the customs bodies of the Kyrgyz Republic in connection with processing of the case on customs rules violation and its consideration, and information on these persons may be disclosed prior to the consideration of such a case only with the permission of the official of the customs body of the Kyrgyz Republic which is in charge of processing or consideration of the case, or with the permission of the Head of this or a higher customs body of the Kyrgyz Republic or his Deputies, and the Head or the Deputy Head of the structural unit of fight against smuggling and narcotic business of the State Customs Inspectorate of the Kyrgyz Republic.

Article 317. Reporting to the prosecutor or bodies of preliminary investigation on other crimes in addition to smuggling and any other crimes the inquest on which is within the competence of the customs bodies of the Kyrgyz Republic

In the case of detecting the violation of customs rules (which is being prepared, committed or has been committed) in the course of customs control, customs clearance or when reviewing information, statements, and any other information, or in the course of processing of the case on violation of customs rules or considering signs of other crimes besides smuggling and other crimes the investigation in respect whereof is within the competence of the customs bodies of the Kyrgyz Republic, the Head of the customs body of the Kyrgyz Republic or his Deputy shall inform the prosecution officer or the bodies of the preliminary investigation of available data.

Article 318. Interaction of the customs bodies of the Kyrgyz

Republic with the customs services of foreign states
when processing and considering cases of customs
rules violation

Interaction of the customs bodies of the Kyrgyz Republic with the customs services and any other authorized bodies of foreign states and international organizations in relation to issues associated with processing and considering of cases of customs rules violation shall be carried out through the State Customs Inspectorate in accordance with the procedure stipulated in the legislation of the Kyrgyz Republic and international treaties of the Kyrgyz Republic, including agreements signed by the State Customs Inspectorate.

Chapter 43
Persons who participate in the processing
and consideration of cases of customs rules
violation, their rights and duties

Article 319. Participation of a person subject to responsibility,
his representative and advocate in processing of
cases of customs rules violation and its
consideration

In the processing of a case of customs rules violation the following persons shall participate:

when imposing liability on a natural person or official - the concerned person, as well as a legal representative of the natural person in cases stipulated by Article 322 of this Code;

when imposing liability on an enterprise, establishment or organization - agencies of the concerned persons (Heads and their Deputies), or with the permission of an official of the customs body of the Kyrgyz Republic who processes the case of customs rules violation, other employees of the mentioned persons if their official duties include full regulation of all issues relating to imposition of liability for violation of customs rules on such persons;

when imposing liability on a person dealing with entrepreneurial activity without forming a legal entity - the concerned person.

An advocate or his representative rendering legal assistance may participate in the process of a case on violation of customs rules in case of administrative apprehension of a natural person or an official for the period of over three hours.

Along with the persons mentioned in part one of this Article, advocates or their representatives rendering legal assistance, as well as their other representatives who are allowed to participate in the consideration of a case of violation of customs rules by an official of the customs body of the Kyrgyz Republic dealing with such a case, may participate in consideration of the case on violation of customs rules.

Authorities of managers of enterprises, establishment, or organization or their deputies shall be confirmed by documents identifying their official position. Authorities of other employees of the enterprise, establishment or organization shall be confirmed by a power of attorney or other act of a person subject to liability.

Authorities of the advocate shall be confirmed by the order which is issued by a legal consultation agency.

Authorities of a representative of a person, who is subject to liability for violation of customs rules, must be given in a power of attorney prepared in compliance with the legislation of the Kyrgyz Republic.

A power of attorney which is granted by a natural person or an official subject to liability for violation of customs rules to his representative shall be confirmed in a notary's office or in accordance with the procedure equal to it. In direct participation of a natural person or an official when considering

a case of violation of customs rules a written application of such a person shall be equal to power of attorney.

Article 320. Participation of a person who is not living and not being in the Kyrgyz Republic in the process of a case of customs rules violation and in its consideration

If a person subject to liability for violation of customs rules does not live and is not in the Kyrgyz Republic, his representative whose authorities are approved in accordance with the legislation of the Kyrgyz Republic or in accordance with some other procedure sufficient for implementation of his duties may participate in the process of a case on violation of customs rules.

If there is no representative, a consular official of a foreign state on the territory of which the person subject to liability for customs rules violation lives or stays may participate in the process of a case on violation of customs rules or its consideration. In absence of the person, his representative or a consular official mentioned in this Article, the process of the case on customs rules violation and its consideration shall be carried without them.

A person incurring liability for customs rules violation shall be notified of the outcome of the case at the address given by him if such is present in the materials of the case.

The procedure of inviting a witness, experts and specialists who do not live and are not present in the territory of the Kyrgyz Republic to participate in the processing of the case of customs rules violation and its consideration shall be established by the legislation of the Kyrgyz Republic, international treaties of the Kyrgyz Republic, including agreements concluded by the State Customs Inspectorate.

Article 321. The rights of a person subject to liability for customs rules violation

A person who is subject to liability for customs rules violation shall have the right:

- to know for what customs rules violation the person is subject to liability;
- to peruse the materials of the case upon the completion of its processing and during its consideration, to make extracts out of those materials;
- to provide explanations;
- to present evidence;
- to challenge;
- to make declarations;
- to use services of an advocate or legal assistance from any other person when considering the case, and in the case stipulated by the second part of Article 319 of this Code in the process of the case as well;
- to speak in the native language or the language he (she) knows if it is one of the widely-used languages, and to use services of an interpreter;
- to take an appeal from the resolution of the case;
- to exercise any other rights which are granted to him by this Code.

Article 322. Legal representative

Interests of a natural person subject to liability for violation of customs rules who is a minor or a person who, by virtue of his deformities or mental defects, cannot enjoy his rights related to the case on violation of customs rules, may be presented by his legal representatives (parents, adopters, guardians, trustees) in case if they present documents identifying their blood relations or authorities. If necessary, a legal representative may be questioned as a witness.

Article 323. Participation of an advocate or a legal

representative of a person subject to administrative seizure in the processing of the case for violation of the customs rules

In the case stipulated by the second part of Article 319, an advocate or a legal representative of a person subject to administrative seizure for the period of more than 3 hours may participate in the process of the case if the natural person or an official subject to administrative seizure, or a legal representative of the mentioned natural person makes a declaration. If presence of an advocate or a legal representative of the person subject to administrative seizure is not possible within 24 hours from the moment of the administrative seizure, an official of the customs body of the Kyrgyz Republic dealing with the processing of the case on customs rules violation shall have the right to propose a person subject to administrative seizure or his legal representative to invite another advocate or a legal representative, or to provide him with participation of another advocate through a legal advice office. The Head of the legal advice office or the Head of the Presidium of the Bar shall be obliged to appoint an advocate to render defense and legal aid to a person subject to administrative seizure within 24 hours from the moment of receiving correspondent notification of an official of the customs body of the Kyrgyz Republic.

An advocate or a legal representative of a person subject to administrative seizure shall have the right:

to have meetings with a person subject to administrative seizure without restricting their number and duration;

to be present at procedural actions on a case of the customs rules violation conducted with participation of a person subject to administrative seizure;

to read the protocol of the administrative seizure and other materials of the case which are the basis for administrative seizure;

to read the protocols of procedural actions conducted with the participation of a seized person.

Head of the customs body of the Kyrgyz Republic or his Deputy shall have the right according to his Resolution to exempt fully or partially a person subject to administrative seizure from payment for advocate's services. In this case payment for attorney's services shall be made at the expense of the State budget.

Article 324. Participation of an expert

If necessary an expert may be involved in the processing and consideration of a case of customs rules violation.

An expert shall be obliged to come on the summons and present an objective conclusion on the issues concerned.

As it is necessary for giving a conclusion an expert shall have the right:

to read materials of a case related to the subject of the expert examination;

to apply for additional materials;

with the permission of an official of the customs body of the Kyrgyz Republic who processes or considers a case on violation of customs rules, to be present when processing or considering the case and ask questions to a person subject to liability and witnesses.

An expert may refuse to present a conclusion in case if materials given to him are not sufficient or if he has not enough knowledge for implementation of his responsibilities. For refusal or evasion from giving a conclusion without valid reasons an expert shall incur liability according to this Code.

Article 325. Participation of a specialist

When necessary to participate in specific procedural actions on a case of violation of customs rules or in its consideration, a specialist i.e. a natural

person with special knowledge and experience who is not interested in the outcome of the case may be involved.

A teacher or a psychologist shall surely participate as a specialist in questioning of a witness-minor who is under fourteen.

The demand of an official of the customs body of the Kyrgyz Republic, who is in charge of the processing or consideration of a case on customs violation, to call a specialist shall be obligatory for such a specialist and Head of an enterprise, institution, or organization where the specialist works.

According to the demand of an official of the customs body of the Kyrgyz Republic who is in charge of a case on customs violation a specialist shall be obliged:

to participate in the processing of concrete procedural actions using his special knowledge and experience for rendering assistance to the concerned official of the customs body of the Kyrgyz Republic to identify, confirm and extract proof, to draw the attention of the mentioned official of the customs body of the Kyrgyz Republic to the circumstances of the case and give explanations on actions fulfilled and other issues requiring special knowledge and experience;

to participate in inspection, verification and inventory;

to assist the official of the customs body of the Kyrgyz Republic, as well as inspectors and persons implementing verifications and inventories to write all elicited facts and circumstances properly in protocols and acts of inspection, verifications and inventories.

A specialist shall incur liability for refusal and evasion from his responsibilities without valid reasons according to this Code.

A specialist shall have the right:

with the permission of an official of the customs body of the Kyrgyz Republic who is in charge of the processing or consideration of a case on violation of customs rules and ask questions to witnesses and persons subject to liability for the violation;

to make declarations related to identification, confirmation and extraction of proof;

to use scientific-technical means and methods for identification, confirmation and extraction of proof;

to make observations, measuring and tests;

to give consultations to the official of the customs body of the Kyrgyz Republic who is in charge of the processing of the case on customs rules violation, as well as to inspectors and persons implementing verifications and inventories on issues requiring special knowledge and experience;

to read protocols and acts of inspection, verifications and inventories related to concrete procedural actions in implementation whereof he has participated, give comments to the content of those protocols and acts. Such comments shall be included in the mentioned protocols and acts or attached to them;

to sign the mentioned protocols and acts.

Participation of the person as a specialist in the processing of the case on customs rules violation or its consideration shall not exclude possibility of his questioning on this case as a witness.

Article 326. Translator

A translator shall be a natural person, who knows the languages, knowledge of which is necessary for translation during the process of customs rules violation case or for its consideration.

The translator shall be appointed by an official of the customs body of the Kyrgyz Republic who is in charge of the process of the case on customs rules violation or its consideration.

The translator shall be obliged to come on call and carry out fully and precisely the translation delegated to him.

An employee of the customs body of the Kyrgyz Republic may act as a translator.

The provisions of this Article shall be also extended to a person who understands signs of the deaf and mute.

The translator shall incur liability stipulated by this Code for refusal or evasion from implementation of his duties without valid reasons, as well as in case of a knowingly inappropriate translation.

Article 327. Witness

Any natural person or an official who can be aware of some circumstances to be confirmed on the case of customs rules violation may be called for giving explanations as a witness.

The following persons cannot be asked as witnesses:

an advocate and a representative rendering legal services to a person who is subject to liability for customs rules violation cannot be asked of circumstances discovered by them in the process of rendering such services and assistance;

a person who due to his physical or mental disturbances is not able to accept appropriately circumstances which are sufficient for the case, and give them the correct explanation.

A spouse and close relatives of the natural person or official who is subject to liability for customs rules violation shall be exempt from the obligation to give explanations.

Upon call by the official of the customs body of the Kyrgyz Republic who is in charge of the process and consideration of the case on customs rules violation the witness must come to the customs body of the Kyrgyz Republic at the appointed time and give true explanations, inform of everything he is aware of and answer the questions raised.

The witness may be questioned at the place of his being if he is not able to come to the customs body of the Kyrgyz Republic for sickness, old age, disability and other good reasons, and on the decision by the official of the customs body of the Kyrgyz Republic who is responsible for the case of customs rules violation - for some other reasons.

The witness shall incur liability stipulated by this Code for refusal or evasion from giving explanations without valid reasons.

Article 328. Participation of the attesting witnesses

The attesting witness shall be called for inspection, withdrawal of goods, transport vehicles, documents on them and other items as independent procedural acts, their presentation for identification, customs examination, imposition of the arrest on goods, transport vehicles and other property, and if necessary - for participation in other procedural actions.

At least two attesting witnesses shall be called.

Any natural persons not interested in the results of the case may be called as attesting witnesses.

Officials of the customs body of the Kyrgyz Republic which is in charge of the customs supervision and customs clearance, processing of cases on customs rules violation and investigation, as well as other employees of the customs or other legislative bodies which later on may be responsible for the process and consideration of a case on customs rules violation or a case on smuggling or other crimes the investigation of which is within the competence of the customs bodies of the Kyrgyz Republic may not participate as attesting witnesses.

Attesting witnesses shall be obliged to confirm in the protocol the fact, content and results of actions implemented in their presence. They shall have the right to make notes on the implemented actions which are to be recorded in the protocol. If necessary, attesting witnesses may be questioned on the given circumstances as witnesses.

Chapter 44

Circumstances which exclude the possibility of participation in the process or consideration of a case of customs rules violation. Challenge

Article 329. Circumstances which exclude the possibility for an official of the customs body of the Kyrgyz Republic to implement the process of a case on customs rules violation and to consider It

The official of the customs body of the Kyrgyz Republic may not carry out the process of this case of customs rules violation or consider this case if:

he (she) earlier has participated in the process of the case on customs rules violations or its consideration as a witness, expert, specialist, legal representative of the person who incurs liability;

he is a relative of the natural person or the official subject to liability, his advocate or representative, as well as a witness, expert, inspector, specialist who have participated in the process of the case on customs rules violation or its consideration;

there are other circumstances which are the basis to think that the official of the customs body of the Kyrgyz Republic is personally, directly or indirectly interested in the result of the case.

Article 330. Circumstances which exclude the possibility of the processing or consideration of a case of customs rules violation by an advocate or a representative of the person

An advocate and representatives (which render legal assistance) of the person who is subject to liability for customs rules violation shall not be allowed to participate in the process of a case on violation of customs rules and its consideration, if they simultaneously defend the interests of several persons subject to liability who have contradicting interests on one case on customs rules violation, as well as advocates and representatives rendering legal assistance who have earlier participated in that case as an official of the customs body of the Kyrgyz Republic which is in charge of the process or consideration of the case, procurator, expert, specialist, witness, and an attesting witness.

Employees of the customs system, courts, Office of Public Prosecutor and other legislative bodies of the Kyrgyz Republic, as well as persons excluded from the bar association cannot be a representative of the person who is subject to liability. This rule shall not be extended to cases when these persons participate as legal representatives in the process and consideration of the case on violation of customs rules.

Minors or persons who are under guardianship or trusteeship cannot be representatives of the person.

The decision to allow an advocate or representative to participate in the process of the case on customs rules violation and its consideration shall be made by that official of the customs body of the Kyrgyz Republic which is responsible for the process and consideration of the case.

Article 331. Circumstances which exclude the possibility for an expert, inspector, specialist to participate in the process and consideration of a case of customs rules violation

The expert, inspector, specialist may not participate in the process and consideration of a case on customs rules violation if:

they are relatives of the natural person or official who are subject to liability, of his advocate or representative, relatives of the official of the customs body of the Kyrgyz Republic which is responsible for the process and consideration of the case on customs rules violation;

there are other circumstances giving reasons to think that they are personally, directly or indirectly interested in the results of the case.

The expert may not participate in the process of the case on customs rules violation and its consideration if:

he has participated in the process of the case on customs rules violation or its consideration as a specialist or inspector;

his incompetence is discovered.

Article 332. Protests of persons who may not participate in
the process of a case on customs rules violation and
its consideration

When there are circumstances excluding the possibility for an official of the customs body of the Kyrgyz Republic to implement the process of the case on customs rules violation or consideration of the case, he shall be obliged to declare rejection.

For the same reasons the protest of the official of the customs body of the Kyrgyz Republic may be declared by the person who is subject to liability, his advocate, or representative. The declaration for the protest must be grounded.

In these cases the case shall be handed in to another official of the customs body of the Kyrgyz Republic for the process or consideration.

Consideration of declarations on rejection or protest and the decision to hand in such case to another official of the customs body of the Kyrgyz Republic shall be carried out by Head of the appropriate customs body of the Kyrgyz Republic or by his Deputy. If the case on customs rules violation has been under consideration of the Head of the customs body of the Kyrgyz Republic, the decision on his protest and to hand in the case to the Head of another customs body of the Kyrgyz Republic for review or his Deputy shall be made by the Director of the State Customs Inspectorate or his Deputy.

If there are circumstances excluding the possibility for a person to participate in the process or consideration of the case on customs rules violation, such person shall be subject to the protest.

A person subject to liability for customs rules violation, his advocate or representative shall have the right to declare the protest to the expert, inspector and specialist.

The issue on the protest of the advocate, representative of a person subject to liability for customs rules violation, as well as experts, inspector or specialist shall be resolved by the official of the customs body of the Kyrgyz Republic, which is in charge of the process or consideration of the case on customs rules violation.

Filing application concerning the protest shall not suspend the process and consideration of the case.

Chapter 45 Evidence on a case of customs rules violation

Article 333. Circumstances subject to proof on a case of customs
rules violation

In the proceedings on cases of customs rules violation and considering them, the following shall be subject to proof:

the fact of the violation (the time, the place, the method and other circumstances of commission of the customs rules violation);

the guilt of the natural person or official;

the fact of the violation of customs rules by an enterprise, establishment or organization, as well as a person dealing with business activity without forming a legal entity;

circumstances which impact the degree and nature of the liability of the person subject to liability for the customs rules violation;

the reasons and conditions favouring the commission of the customs rules violation.

Article 334. Evidence on cases of customs rules violation

Any actual information on the basis of which existence or absence of a customs rules violation, the guilt of a natural person or official which is subject to liability for the customs rules violation; the fact of commission of such a violation by an enterprise, establishment or organization, as well as by an individual-entrepreneur without forming a legal entity, and any other details meaningful for the correct settlement of the case shall be the proof in cases of customs rules violation.

This information shall be ascertained by protocols and other documents compiled in the course of the customs supervision, customs clearance, processing and consideration of the case of customs rules violation, explanations of the person subject to liability for the customs rules violation, explanations of witnesses, expert's decision, exhibits and written evidence.

Article 335. Evaluation of evidence

The official of the customs body of the Kyrgyz Republic, which is in charge of the processing or consideration of a case of customs rules violation, shall evaluate evidence in accordance with his private conviction based on a comprehensive, full and objective examination of all the circumstances of the case in their integrity, being guided by the legislation of the Kyrgyz Republic.

No evidence shall have any pre-set force.

Article 336. Protocols and other documents compiled in the course of customs supervision, customs clearance, processing and consideration of a case on customs rules violation

The following protocols and other documents certifying violation-related circumstances and facts and compiled in accordance with the procedure stipulated by this Code shall be evidence on the case on customs rules violation:

ascertained in the course of customs control and customs clearance;

ascertained in the course of proceedings on the case of customs rules violation and its consideration.

Article 337. Explanations of a person subject to liability for customs rules violation

A person subject to liability for customs rules violation shall have the right to provide explanations in respect of the person's being subject to liability and equally in respect of any other circumstances of the case he is aware of and evidence which is in the case.

Explanations of a person subject to liability for customs rules violation shall be subject to verification and evaluation together with any other evidence collected with respect to the case.

Article 338. Explanations of a witness

A witness may be questioned on any circumstances which are to be ascertained in respect of a case of customs rules violation, as well as personality of a

natural person or official who is subject to liability for customs rules violation and his (her) relations therewith.

Actual information which is communicated by a witness may not serve as evidence if he (she) fails to disclose the source of his knowledge.

Article 339. Expert examination, expert's decision

Expert examination shall be established if specific knowledge of science, art, technique and profession is required for explanation of questions which arise.

Expert examination shall be carried out by experts of customs laboratories and any other relevant institutions or any other specialists appointed by the official of the customs body of the Kyrgyz Republic which is in charge of proceedings on the case of customs rules violation and its consideration. Any natural person with the required knowledge to conclude may be summoned as expert. Decision on setting an expert examination shall be obligatory for the expert who is charged with the expert examination according to this decision and officials of enterprises, institutions or organizations where the expert works.

Questions raised before the expert and his conclusion may not be out of the expert's scope of professional knowledge.

The expert shall conclude in written form on his own behalf. The conclusion of the expert shall include the investigations carried out by him, conclusions made as a result of these investigations and grounded answers to the questions asked. If the expert establishes significant circumstances on which no questions have been asked he shall have the right to include results of these circumstances in his conclusion.

The conclusion of the expert shall not be obligatory for the official of the customs body of the Kyrgyz Republic, which is in charge of the process and consideration of the case on customs rules violation, however disagreement with the conclusion by the expert must be grounded and reflected in the resolution put for consideration.

If the conclusion is not clear and complete, additional expert examination, which shall be delegated to this or another expert, may be appointed.

If the expert's conclusion is not grounded or doubtful as to its correctness, the repeated expert examination may be appointed which shall be delegated to any other expert or other experts.

If conclusions, acts, certificates and other documents with investigation and conclusion presented to the customs body of the Kyrgyz Republic have been worked out not through the order of officials of the customs body of the Kyrgyz Republic which is in charge of the process and consideration of the case on customs rules violation, or not through the instructions by officials of other legislative bodies of the Kyrgyz Republic, which have or used to have materials related to the case on customs rules violation shall not be expert's conclusions. Such documents shall be recognized as evidence only if they possess signs of exhibits or written evidence.

Article 340. Exhibits

The following shall serve as exhibits on the case of customs rules violation: goods and transport vehicles which are direct objects of such violation; goods and transport vehicles which have purposely manufactured secret hiding places used for transferring through the customs boundary of the Kyrgyz Republic with concealment of items which are direct objects of customs rules violation; documents and means of identification used for illegal transfer of goods and transport vehicles through the customs boundary of the Kyrgyz Republic; any other items which keep traces of the violation or those which may serve as a key for detection of the customs rules violation and identification of the persons committed the violation, and also for establishment of actual circumstances of the case.

Any person who has an item which has signs of an exhibit shall be obliged to submit such an item to the officials of the customs bodies of the Kyrgyz Republic.

Exhibits shall be attached to the case of customs rules violation. They must be described in detail in the protocols on customs rules violation, on confiscation, on customs inspection and in any other protocols. Where necessary, exhibits may be photographed or pictured by means of any other technical devices and, where possible, must be sealed.

An official of the customs body of the Kyrgyz Republic which is in charge of the proceedings on the case of customs rules violation or its consideration shall be obliged to adopt every remedy to ensure the safety of exhibits until the case is finally completed.

The procedure and periods for the custody of exhibits shall be determined by this Code and where they are not covered by it - by the legal acts of the State Customs Inspectorate.

When by virtue of their large dimensions or for any other reasons exhibits may not be attached to the case, the official of the customs body of the Kyrgyz Republic which is in charge of the proceedings on the case of customs rules violation or its consideration shall make a certificate on their whereabouts which shall be attached to the case.

Exhibits shall be kept until the expiration of deadlines for appealing the resolution of the customs body of the Kyrgyz Republic on the case of customs rules violation or until the decision is adopted by the higher customs body of the Kyrgyz Republic, district (city) or Commercial Court of the Kyrgyz Republic which have been considering the complaint concerning the resolution of the customs body of the Kyrgyz Republic on the case of customs rules violation, in accordance with the procedure stipulated by Articles 383 and 384 of this Code.

Exhibits which according to the resolution of the customs body of the Kyrgyz Republic on the case of customs rules violation shall be subject to confiscation in accordance with the procedure stipulated by Article 393 of this Code.

Exhibits in respect whereof the resolution on their confiscation has not been issued and which cannot be owned by this person according to the law, shall be subject to alienation for a three day period in accordance with the legislation of the Kyrgyz Republic.

Exhibits which are not of any value and which may not be utilized shall be subject to destruction.

The documents which are exhibits shall remain attached to the case of customs rules violation for the whole period of storage of this case or shall be submitted to the interested state institutions. Any other exhibits shall be placed by the customs body of the Kyrgyz Republic to a warehouse of temporal storage with notification of that of the person from whom they have been seized. The period of storage in that case may not exceed six months from the date of sending the notification.

In individual cases, when in accordance with this Code exhibits are not subject to confiscation, they may be returned to the person from whom they have been seized, if it is possible without making harm to settlement of the case.

The exhibits which are subject to rapid deterioration shall be returned to the person after inspection or transferred to relevant enterprises, institutions and organizations for their use in accordance with their designation. The issue of return of the value of such goods, received from their sale shall be solved subject to decision adopted on the case of customs rules violation.

Article 341. Handling of exhibits if there is a criminal case or
there are materials on smuggling or other crimes

Upon finishing the investigation of the criminal case on smuggling or other crimes the investigation on which is within the competence of the customs bodies of the Kyrgyz Republic, the exhibits shall be passed together with the case to the body of preliminary investigation, to which the legislation of the Kyrgyz

Republic delegates the duty of performing preliminary investigations of cases on these crimes.

If due to large dimensions or for any other reasons exhibits may not be transferred to the body of preliminary investigation together with the criminal case, the customs bodies of the Kyrgyz Republic must at the moment of passing of the case inform the body of preliminary investigation of the whereabouts of the exhibits.

From the moment of transferring the criminal case to the body of preliminary investigation the liability for safety of exhibits shall be incurred by the bodies of preliminary investigation. From the moment of transferring the criminal case to the body of preliminary investigation all expenses related to the storage and transportation of exhibits shall not be referred to the expenses of the customs bodies of the Kyrgyz Republic. The procedure of refunding such expenses shall be established by the legislative acts of the Kyrgyz Republic.

The provisions of this Article shall also apply in cases of transfer by the customs bodies of the Kyrgyz Republic of materials on smuggling and other crimes to the bodies of preliminary investigation to resolve the issue on initiating prosecution.

Article 342. Written evidence

Acts, certificates, written messages and any other documents in which enterprises, institutions or organizations, as well as persons dealing with business activity without forming a legal entity, natural persons, or officials describe or certify facts and circumstances which have a meaning for the case shall be written evidence.

Written evidence must be kept in the case (file).

In the event that documents contain signs indicated in Article 340 of this Code, they shall be exhibits.

Chapter 46

Efforts to ensure proceedings on cases of customs rules violation

Article 343. Delivery of the person subject to liability for customs rules violation to the customs body of the Kyrgyz Republic

For the purposes of compiling a protocol of customs rules violation where it is impossible to compile it locally, when the compilation of the protocol is mandatory and for identification of a natural person or an official who is subject to liability for customs rules violation, the indicated person may be taken to office premises of the customs body of the Kyrgyz Republic.

Delivery must be carried out in a shortest possible period of time.

An official of the customs body of the Kyrgyz Republic who has made a decision to deliver the person subject to liability for customs rules violation to the office premises of the customs body of the Kyrgyz Republic, shall have the right to demand from the officers of the bodies of internal affairs of the Kyrgyz Republic who are performing their official duties and military servicemen of the Frontier Troops of the Kyrgyz Republic to render assistance in delivery of the person who incurs liability for customs rules violation. This demand shall be obligatory for the workers of the bodies of internal affairs and military servicemen of the Frontier Troops.

In the cases where a person who is subject to liability for customs rules violation has been showing disobedience, resistance or any other counteraction to the officials of the customs body of the Kyrgyz Republic or to the officers of the bodies of internal affairs of the Kyrgyz Republic and military servicemen of the Frontier Troops, and also in the cases where special means are applied in respect of the person who is subject to liability for customs rules violation, a

protocol on the delivery of such a person to the official premises of the customs body of the Kyrgyz Republic shall be made up with mentioning of the application of special means, if they have been applied.

Article 344. Administrative detention

For the purposes of suppressing customs rules violation when other means of persuasion or ensuring timely and accurate consideration of cases and execution of the decision upon it are impossible, the natural person or official, with regard to whom there are signs confirming that this person has committed violation, may be subject to administrative detention for the period of up to three hours.

If there is enough information on the transference of goods by the natural person or an official through the customs boundary of the Kyrgyz Republic with hiding them in the body, if a person resists to the officials of the customs body of the Kyrgyz Republic during personal inspection or being caught in violation of the customs rules he tries to escape from the place of the violation, as well as in preventing determination of the personality, the person subject to liability for customs rules violation may be detained for the period of up to three days with notifying the prosecutor of this within twenty four hours from the moment of detention or for the period of up to ten days with the sanction of the prosecutor.

Administrative detention of a natural or an official subject to liability for violation of customs rules shall be carried out by the officials of the customs body of the Kyrgyz Republic upon the decision of the Head of that body or his Deputy.

The official of the customs body of the Kyrgyz Republic who implements the administrative detention shall have the right to demand from officials of bodies of interior of the Kyrgyz Republic performing their official duties and military servicemen of the Frontier Troops of the Kyrgyz Republic to assist in detention. The mentioned demand shall be obligatory for the officers of bodies of interior of the Kyrgyz Republic and military servicemen of the Frontier Troops.

The term of administrative detention shall be measured from the moment of delivery of a natural or an official to the office premises of the customs body of the Kyrgyz Republic or to any other premises where it is possible to carry out necessary acts for the purposes indicated in the first part of this Article, and in the case of persons who are under the condition of intoxication - from the moment of becoming sober. In respect of a person who is in the indicated premises because of the procedure of the customs supervision or customs clearance, the period of their administrative detention shall be measured from the moment of completion of customs supervision or clearance.

A Protocol on administrative detention shall be compiled with a note upon the use of special means, if they have been used.

Keeping of detained persons shall be implemented as applied to the procedure and rules of short-term detention of persons suspected in commission of a crime established by the legislation of the Kyrgyz Republic.

The decision on administrative detention may be appealed by the detained person, his advocate or representative to the customs body of the Kyrgyz Republic of a higher rank, the district (city) court or procurator.

The complaint on the decision of the administrative detention shall be handed in to the higher customs body of the Kyrgyz Republic, district (city) court or procurator within twenty four hours and considered by them within three days from the moment of filing the complaint.

Filing the complaint shall not be a sufficient reason to stop the administrative detention.

When it is established that the decision on administrative detention is adopted by the person who has no authority or without sufficient bases therefor, or in respect of a person who in accordance with the legislation of the Kyrgyz

Republic is not subject to administrative detention, such decision shall be abolished and the detained person shall be freed forthwith.

Chapter 47
The procedure for certain procedural actions

Article 345. Delegation of implementation of procedural actions
on the case of customs rules violation

The official of the customs body of the Kyrgyz Republic which is in charge of the proceedings on the case of customs rules violation or its consideration shall have the right to delegate implementation of certain procedural actions on the case to an official of any other customs body of the Kyrgyz Republic.

The task must be executed not later than five days from the date of its receiving.

Article 346. Questioning of persons in cases of customs rules
violation

The official of the customs body of the Kyrgyz Republic which is in charge of proceedings on the case of customs rules violation and its consideration shall have the right to carry out the questioning of natural persons, officials, managers or deputy managers of enterprises, institutions or organizations, as well as persons-entrepreneurs without forming a legal entity concerning the matter of the case.

Persons under questioning must come to the call and give explanations on the matter of the case.

A Protocol concerning the questioning of persons shall be compiled.

Article 347. The procedure of summoning for questioning on cases
of customs rules violation

The persons indicated in Article 346 of this Code who are subject to questioning in cases of customs rules violation shall be summoned by the subpoena which is issued to the person to be summoned against signature.

In the case of temporary absence of the person, the subpoena shall be issued against signature to other adult members of his family, or housing communal organization on the place of residence or administration of the place of employment, study, rest of the indicated person, or a representative of the relevant body of self administration.

In the case of temporary absence of the head or the deputy head of the enterprise, establishment, or organization, the subpoena shall be issued against signature to employees of the enterprise, establishment or organization, or to a representative of the body who has implemented the state registration of the indicated legal entity.

It must be stated in the subpoena: who is summoned for questioning, at what address and to whom, date and hour of the appointment and also the consequences of a failure to arrive.

A person who is subject to questioning may be also summoned by a telephone message or by way of using any other communications means. Summoning for questioning of a person who have not reached the age of sixteen, shall be carried out with the participation of his parents or any other legitimate representatives.

Any other procedure shall be allowed only in the case where it is required by the circumstances of the case.

The persons detained by the customs bodies of the Kyrgyz Republic in accordance with Article 344 of this Code shall be summoned for questioning through the administration of the place of detention.

Article 348. The procedure of questioning in cases of customs
rules violation

The persons summoned on the same case shall be questioned separately. Prior to questioning the official of the customs body of the Kyrgyz Republic which is in charge of proceedings on the case of customs rules violation or its consideration shall ascertain the identity of the person to be questioned, find out whether he has free command of the national or Russian languages processed or needs translation services, and explain to the person to be questioned his rights and obligations.

In this a person who is a witness shall be warned of the administrative responsibility for refusal and evasion to give explanations if the person can bear such responsibility.

Prior to questioning of the head or deputy head of the enterprise, establishment or organization, and also entrepreneurs without forming a legal entity, the official of the customs body of the Kyrgyz Republic shall ascertain his authority.

Questioning in respect of the matter of the case shall begin as follows:

in respect of a natural or official person who is subject to liability for customs rules violation, - with the question whether he (she) recognizes himself as guilty of commission of a violation;

in respect of the head or deputy head of the enterprise, establishment or organization as well as an entrepreneur without forming a legal entity who are subject to liability for customs rules violation with the question whether he (she) recognizes the fact of customs rules violation;

in respect of a natural or official person who is summoned as a witness - with notifying of the circumstances in relation with which he (she) is summoned for questioning.

Then the questioned person shall be suggested to provide explanations on the matter of the case.

After that, the official of the customs body of the Kyrgyz Republic may ask questions to the questioned person.

For questioning of a person aged under fourteen, and in accordance with the decision of the official of the customs body of the Kyrgyz Republic which is in charge of the proceedings on the case on customs rules violation and its consideration in questioning of a person aged from fourteen to sixteen a teacher or a psychologist shall be summoned. In case of necessity legal representatives of the minor or his close relatives shall be summoned. Prior to the beginning of questioning the mentioned persons shall be explained their rights and obligations that is mentioned in the protocol of the questioning. These persons shall be present in questioning and upon the permission of the official of the customs body of the Kyrgyz Republic which implements questioning may ask questions to the interrogated.

The official of the customs body of the Kyrgyz Republic shall have the right to challenge (reject) a question asked, but the question must be included in the Protocol.

Article 349. Obtaining on demand of documents which are required
for proceedings on the case of customs rules
violation and its consideration

The official of the customs body of the Kyrgyz Republic which is in charge of proceedings on the case of customs rules violation or its consideration shall have the right to demand and receive documents which are required for the proceedings on the case or its consideration.

The person, to whom a demand to submit documents is addressed, shall be obliged to forward or give them away to the official person of the customs body of the Kyrgyz Republic which demands the documents within five days.

The documents shall be submitted in the original, and with the consent of the official person of the customs body of the Kyrgyz Republic which is in charge of proceedings on the case of customs rules violation or its consideration - in a duly certified duplicate. When for the proceedings on the case of customs rules violation or its consideration only a part of a document is needed, then a duly certified extract therefrom shall be submitted. After expiration of the period for challenging of the decision upon the case of customs rules violation, the documents submitted in the original may be returned to the person who submitted them by his demand. In that event, the duplicates certified by the official person of the customs body of the Kyrgyz Republic, which has been considering the case, shall remain in the case (file).

A failure to execute the requirements of an official person of the customs body of the Kyrgyz Republic concerning submission of documents required for proceedings on the case of customs rules violation or its consideration may entail withdrawal of the documents in accordance with the procedure stipulated by Articles 350 and 351 of this Code.

Article 350. Bases for confiscation of goods, transport vehicles,
documents and any other items

Goods and transport vehicles which are direct objects of customs rules violation, goods and transport vehicles with specifically manufactured hiding places used for transfer through the customs boundary of the Kyrgyz Republic with the concealment of items which are direct objects of customs rules violation, the transport vehicles on which the goods have been transported, which are direct objects of customs rules violation, documents, means of identification and any other items which have the features of exhibits as indicated in Article 340 of this Code, shall be subject to seizure (confiscation).

When a natural or official person which has no permanent place of residence in the Kyrgyz Republic, or any other entity which has no affiliate, representative office, branch or any other isolated division in the territory of the Kyrgyz Republic, and also domestic or foreign enterprises, institutions, and organizations, as well as a person who is engaged in entrepreneurial activities without forming a legal entity whose paid-up charter capital and (or) the value of any other property located in the territory of the Kyrgyz Republic, except for goods and transport vehicles which are under the customs supervision, do not cover the amount of possible fines and the value of goods and transport vehicles which may be subject to recovering payment, it shall be allowed to seize goods including currency assets of the Kyrgyz Republic, securities in currency of the Kyrgyz Republic and currency values, and transport vehicles in order to secure collection of the indicated fines or value.

The submission of evidence on having permanent residence, affiliates, representative offices, branches or other isolated divisions, or on sufficient amounts of paid-up charter capital and (or) any other assets shall be entrusted to the person who incurs liability for customs rules violation.

With the consent of the customs body of the Kyrgyz Republic the seizure of goods and transport vehicles indicated in the second part of this Article may be replaced by their pledge or a guarantee, or by depositing due amounts in accordance with the procedure stipulated in Article 119 of this Code.

Article 351. The procedure for seizure of goods, transport
vehicles, documents and any other items

Seizure of goods, transport vehicles, documents or any other items indicated in Article 350 of this Code shall be carried out by the official persons of the customs body of the Kyrgyz Republic.

Seizure may be implemented when carrying out customs supervision, customs clearance, compilation of a protocol on customs rules violation, performance of

customs examination, inspection, as well as in the form of an independent procedural action.

In implementation of the seizure as an independent procedural action an official of the customs body of the Kyrgyz Republic which is in charge of proceedings on the case of customs rules violation or its consideration shall submit the grounded resolution on the seizure.

Seizure as an independent procedural action shall be implemented in front of attesting witnesses. A person from whom goods, transport vehicles, documents and other items are seized shall participate in the implementation of the seizure. In case of temporary absence of such natural person or official, as well as of an individual-entrepreneur without forming a legal entity the seizure shall be implemented in front of adult members of the family or workers of the housing-communal organization on the location of his residence or a representative of the administration on the location of employment, training or rest of the indicated person, or a representative of the correspondent body of the local self-administration.

In case of temporary absence of the head and deputy head of the enterprise, establishment or organization the seizure shall be implemented in front of other employees of the enterprise, establishment, organization or representatives of the body which has implemented their state registration.

In necessary cases a specialist shall be invited for participation in the seizure.

Persons participating in the seizure and those present shall be informed of their rights and duties.

Seizure of goods, transport vehicles, documents and other items shall not be allowed in night time, except for cases of seizure of such items during customs supervision, customs clearance, as well as cases of emergency.

Before the beginning of the seizure as an independent procedural action officials of the customs body of the Kyrgyz Republic implementing such seizure shall be obliged to present the resolution on seizure.

Officials of the customs body of the Kyrgyz Republic shall offer the person who has goods, transport vehicles, documents and other items subject to seizure and other persons mentioned in part four of this Article to hand in these items voluntarily. In case of refusal the person shall be enforced to hand in the items. In case of refusal to open premises, capacities and other places where goods, transport vehicles, documents and other items subject to seizure may be, officials of the customs body of the Kyrgyz Republic have shall have the right to do it independently avoiding bringing not necessitated damages to the locks, doors and other items.

Seizure of documents containing information which constitute a State secret, if such documents were not identified when conducting the customs supervision and customs clearance shall be carried out in accordance with the permission of the head of the customs body of the Kyrgyz Republic or his deputy, and with the sanction issued by the prosecutor and in case when documents belong to the state body , enterprise, establishment or organization - in accordance with the procedure agreed with the head or deputy head of this state body, enterprise, establishment or organization.

Goods, transport vehicles, documents and any other items which have no relevance to the case of customs rules violation except for the items prohibited from circulation, shall not be subject to seizure.

Protocol shall be compiled on performance of seizure as an independent procedural action.

Seized items shall be listed and described in the protocols of seizure or in other protocols mentioned in this Article, or in descriptions which are attached to them with precise indication of name, quantity, measure, weight and individual features of those items, and where possible, their value and where necessary and possible, the seized items shall be packed and sealed in the place of seizure.

If persons other than officials of the customs body of the Kyrgyz Republic are present in the seizure, all the seized items shall be presented to them.

Also the fact of refusal to hand in goods, transport vehicles, documents and other items and the consequent necessity in their forced seizure shall be mentioned in protocols.

Article 352. Evaluation of seized goods, transport vehicles and
other items

The customs body of the Kyrgyz Republic shall evaluate the goods, transport vehicles and other items seized in accordance with the requirements under this Code, on the basis of the state controlled prices, if such prices are established for these items, and in other cases - on the basis of free (market) prices. Should the evaluation in accordance with the aforesaid procedure be impossible, it shall be made on the basis of the expert's conclusion.

Conversion of the foreign currency into the currency of the Kyrgyz Republic shall be made by the customs body of the Kyrgyz Republic at the exchange rate of the National Bank of the Kyrgyz Republic at the date of detection of customs rules violation.

Article 353. Imposition of seizure (arrest) on goods, transport
vehicles and other property

If it is impossible to confiscate goods, transport vehicles, documents and other items mentioned in Article 350 of this, if a person incurring liability for violation of customs rules, repeated customs rules violations or if he simultaneously incurs liability for several violations of customs rules or if the violation of customs rules brings a significant harm to the interests of the state, Head of the customs body of the Kyrgyz Republic the official whereof proceeds the case on customs rules violation or a person substituting for this Head shall have the right to impose arrest on goods, transport vehicles and other property of the person who incurs liability for customs rules violation.

Head of the customs body of the Kyrgyz Republic or a person substituting for him shall make a motivated resolution on imposition of seizure on the property.

Imposition of seizure on property and compilation of Protocol concerning this shall be carried out in accordance with the procedure stipulated by Article 351 of this Code as applied to seizure of items as an independent procedural action.

Seizure may not be imposed on items needed by a natural person and persons who are on his maintenance. List of such items shall be established by the legislation of the Kyrgyz Republic.

Head of the customs body of the Kyrgyz Republic or person substituting for him who has made a decision on imposition of seizure on property, shall establish the place where the property under seizure should be.

Embezzlement, alienation or concealment of property under seizure shall not be allowed and they will entail liability stipulated by the Criminal Code of the Kyrgyz Republic. Utilization of this property may be allowed by the customs body of the Kyrgyz Republic only upon observation of requirements and restrictions established by this body in accordance with the procedure established by the State Customs Inspectorate of the Kyrgyz Republic violation of which entails liability stipulated by this Code.

In imposition of the seizure on monetary resources of a person subject to liability for violation of customs rules which are on the accounts of authorized banks, implementation of any operations on these accounts shall be stopped.

Imposition of the seizure on the property may be canceled by a person who has made a decision on it, if further application of this measure is not needed.

Article 354. Carrying out of customs inspection (examination)

The officials of the customs bodies of the Kyrgyz Republic having enough reasons that in the territory and premises of persons or in transport vehicles owned by them there are goods and transport vehicles which are direct items of customs rules violation, or goods and transport vehicles with specially installed hiding place used for transference through the customs boundary of the Kyrgyz Republic with concealment of items which are direct objects of customs rules violation or other items with signs of exhibits, as well as documents needed for proceeding of the case on customs rules violation or its consideration shall be authorized to carry out customs inspection of such territories, premises or transport vehicles.

The official of the customs body of the Kyrgyz Republic which is in charge of proceedings on the case on customs rules violation or its consideration shall make the motivated resolution on the course of customs inspection.

Customs inspection shall be conducted in front of witnesses.

The person whose territories, premises or transport vehicles are examined and inspected shall participate in customs inspection. In case of temporary absence of such natural person or an official, as well as a person dealing with entrepreneurial activity without forming a legal entity customs examination shall be carried out in the presence of adult members of his family or workers of housing exploitation organization on the place of residence or a representative of the administration on the place of job, study or rest of the person, or a representative of the correspondent body of the local self-management. In case of temporary absence of the Head and his Deputies of the enterprise, establishment or organization customs examination shall be carried out in the presence of other employees of the enterprise, establishment and organization or representatives of the body which has implemented their state registration. When required, a specialist shall be invited to participate in the customs examination.

The persons participating in customs examination and inspection and those who are present at that time shall be instructed with regard to their rights and obligations.

Customs examination in night time shall not be allowed except cases of customs examination during customs control, customs clearance, as well as urgent cases.

Before customs examination the officials of the customs body of the Kyrgyz Republic carrying out such examination should present the resolution on carrying out customs examination to be read against signature to the person whose premises and territories or transport vehicles are subject to customs examination. In case of his absence the resolution shall be presented to another person mentioned in the forth part of this Article.

Officials of the customs body of the Kyrgyz Republic shall suggest the person whose territories, premises of transport vehicles are subject to customs examination or other persons mentioned in the fourth part of this Article that he should voluntarily show territories, premises or transport vehicles with items mentioned in the first part of this Article, voluntarily give in these items or voluntarily reveal premises, capacities and other places where the items may be. If the mentioned persons refuse to voluntarily reveal premises, capacities and other places where the items mentioned in part one of this Article may be, officials of the customs body of the Kyrgyz Republic shall have the right to do that independently and avoiding damages of locks, doors and other items which are not caused by necessity.

The goods, transport vehicles, documents and other items related to customs rules violation, detected during customs examination and inspection shall be seized on the basis and in accordance with the procedure pursuant to Articles 350 and 351 of this Code.

Measuring can be made, photography and filming, videotape recording, as well as other equipment can be used in customs inspection.

The protocol on customs examination and inspection shall be drawn up.

Article 355. Examination

Officials of the customs body of the Kyrgyz Republic which is in charge of proceeding and consideration of the case on customs rules violation for the purpose of detection of traces of violation and exhibits, detection of circumstances which are significant for the case shall have the right to examine the place, premises, goods, transport vehicles, documents and other items.

Examination may be carried out both in compiling a protocol on customs rules violation, during customs examination, in seizure of goods, transport vehicle, documents thereof and other items and as an independent procedural action.

Examination of goods, transport vehicles, documents thereof and other items as an independent procedural action shall be allowed:

if the official of the customs body of the Kyrgyz Republic gets goods, transport vehicles, documents thereof and other items as a result of customs control, customs clearance or earlier carried out procedural actions;

in other cases - if the owner of these goods, transport vehicles, documents thereof and other items agrees with such examination.

Examination as an independent procedural action shall be carried out in the presence of eye witnesses. A person who incurs liability for customs rules violation, a specialist, a witness may participate in examination.

When necessary, during customs examination and inspection, measurements shall be made, photography and filming, videotape recording shall be used, plans, sketches, schemes, moulds and impressions of traces, copies of documents shall be made, samples and tests can be taken.

The protocol of customs examination and inspection as an independent action shall be drawn up.

Article 356. Presentation of goods, transport vehicle, documents thereof and other items for identification

Upon the decision of the official of the customs body of the Kyrgyz Republic who processes or considers the case of customs rules violation goods, transport vehicles, documents thereof and other items may be presented for identification to the natural person or official who bears responsibility for customs rules violation, to the head or deputy head of the enterprise, establishment or organization, a person dealing with entrepreneurial activity without forming a legal entity, as well as the witness. The identifying person shall be preliminarily questioned on circumstances when he was observing items mentioned in the first part of this Article, and on signs on which he can identify.

Items shall be presented in a group of homogenous items. Presentation of goods for identification shall be implemented in the presence of witnesses.

Protocol on presentation of items for identification shall be compiled.

Article 357. Receiving information which is required for processing or consideration of the cases of customs rules violation from the state bodies and persons

An official person of the customs body of the Kyrgyz Republic who processes or considers the case of customs rules violation shall have the right to receive from the State bodies and persons free of charge on the basis of a written request information which is required for solution of the case, including the information designated for internal use or information which constitutes a commercial or any other secret protected by law.

In the case of a groundless refusal to submit the required information the official person of the customs body of the Kyrgyz Republic shall have the right to carry out seizure of the documents which contain the information required for the solution of the case in accordance with the procedure stipulated by this Code.

The official persons of the customs body of the Kyrgyz Republic shall be obliged to provide for non-disclosure of information received by them, by using

it only for the solution of the case of customs rules violation. It shall also be prohibited to the official persons of the customs bodies of the Kyrgyz Republic to use such information for personal purposes, to transfer it to third parties, and also to any other State bodies, except for the cases directly stipulated by the legislative acts of the Kyrgyz Republic.

Article 358. Audit, review, inventory in cases of customs rules violation

In respect of the cases of customs rules violation which is processed or considered by the customs bodies of the Kyrgyz Republic when other measures are exhausted for establishing facts and circumstances which have significance for the case, audits, reviews of financial and economic activities of persons held responsible for customs rules violation may be appointed as well as inventory of their goods and transport vehicles.

The state body, enterprise, establishment or organization, as well as personal composition of auditors and specialists who are delegated to implement audit, review, inventory shall be correspondingly established or confirmed by the official of the customs body of the Kyrgyz Republic which has appointed such implementation.

Audit, review, inventory shall be carried out on the basis of the resolution which is passed by the Head of a custom-house of the Kyrgyz Republic, Head of a higher customs body of the Kyrgyz Republic or their deputies, or Heads of the structural subdivisions for fighting against smuggling and narcotic business of custom-houses of the Kyrgyz Republic or the State Customs Inspectorate of the Kyrgyz Republic or by their deputies.

The results of audit, review and inventory shall be communicated to the entity under the audit not later than within five days after their completion. The procedure for conducting audits, reviews, inventories and for documentation of their results shall be defined by the legislation of the Kyrgyz Republic.

Article 359. The procedure for appointing expert evaluations

Upon recognizing the need to carry out an expert evaluation, the official person of the customs body of the Kyrgyz Republic who processes or considers the case of customs rules violation, shall pass the resolution thereon in which the grounds for the appointment of the expert evaluation, name of an expert, or name of the customs laboratory or any other relevant institution at which the expert evaluation is to be carried out, as well as the questions set to that expert and the materials submitted for the use of the expert are indicated.

Before appointing of an expert necessary information of his profession and competence shall be cleared.

Article 360. Taking samples and making assays for expert evaluations

The official person of the customs body of the Kyrgyz Republic which processes or considers the case of customs rules violation shall have the right to receive sample signatures and samples of handwriting, take samples and make assays of goods and any other items which are required for the performance of expert evaluation from the natural person or an official subject to liability for customs rules violation, Head or his deputy, other employees of the enterprise, institution or organization, as well as a person dealing with entrepreneurial activity without forming a legal entity who is subject to liability for violation of customs rules.

In the necessitated cases samples and assays for the performance of expert evaluation may also be taken from persons not mentioned in the first part of this Article.

The official person of the customs body of the Kyrgyz Republic who processes or considers a case of customs rules violation shall pass the resolution on taking samples and making assays. Taking samples and making assays shall be carried out with the participation of a specialist and (or) in the presence of witnesses.

Protocol on taking samples and making assays shall be compiled.

Article 361. The rights of the person held responsible for customs rules violation and also of his advocate and representative when expert evaluation is appointed

After completion of proceedings on the case of customs rules violation, the person who is held responsible for customs rules violation, and when considering such case as well as the advocate or a representative of the indicated person who carries out legal support, shall have the right to peruse the decision on appointing the expert evaluation and the conclusion of the expert and also to petition of appointment of additional or repeated expert evaluation.

Persons indicated in the first part of this Article shall also have the following rights:

to reject an expert;

to ask for appointment of an expert of the number of persons indicated by them;

to submit additional questions to obtain expert evaluations on them;

to participate with the permission of the official of the customs body of the Kyrgyz Republic who is processing or considering the case of customs rules violation during the expert evaluation and to provide explanations to the expert.

In the cases of satisfying such petitions, the official person of the customs body of the Kyrgyz Republic which is in charge of proceedings on the case of customs rules violation and its consideration shall appropriately amend or append his decision concerning the appointment of expert evaluation and delegate the conducting of the expert evaluation to another expert, and where there are reasons stipulated by parts six and seven of Article 339 of this Code, he shall appoint an additional or second expert evaluation.

In the case of a refusal to satisfy a petition the official person of the Customs Body of the Kyrgyz Republic, which is in charge of proceedings on the case of customs rules violation and its consideration shall issue the motivated resolution on such a refusal which the person filing the petition may read, or reasons for such a refusal shall be stated in the resolution on imposition of a penalty for violation of customs rules.

Article 362. General requirements to protocol compiled during the proceeding on the customs rules violation

On the proceeding of concrete procedural actions on the case of customs rules violation, as well as in cases stipulated by Articles 343 and 344 of this Code protocols shall be compiled according to forms established by the State Customs Inspectorate of the Kyrgyz Republic.

The protocol shall be compiled by the official of the customs body of the Kyrgyz Republic in the course of implementation of concrete procedural actions, as well as right after they are finished.

The protocol shall include:

its name;

place and date of proceeding concrete procedural actions or an action stipulated by Articles 343 and 344 of this Code;

effective and expiration dates;

position, last name, first name, middle name of the person compiling the protocol;

last name, first name and middle name of each person participating in the mentioned action or being present in this implementation, and in necessary cases - his address, citizenship, information on whether he knows the state or Russian language;

content of the action, succession of its implementation;
established significant facts and circumstances.

If in the proceeding of the concrete procedural action or an action stipulated by Articles 343 and 344 of this Code photographs and filming, videotape recording, sound recording or other technical devices are used the protocol should mention that, as well as the fact that before using technical devices persons participating in these actions are notified of that.

The protocol shall be read by all the persons who have participated in the actions or have been present in its implementation, and they should be informed of the right to make remarks which shall be included in the protocol or attached to it.

The protocol shall be signed by an official of the customs body of the Kyrgyz Republic who has compiled it and other persons who participated in the action or were present in its implementation.

Photographs and negatives, film tapes, videotape records and phonograms, schemes, plans, and drawings produced in the process of the action shall be attached to the protocol.

If necessary, protocols according to the form established by the State Customs Inspectorate may be replaced by a protocol of a free form. Protocols of a free form should be compiled in accordance with the procedure stipulated by this Code.

Article 363. Obligatory granting of a copy of the protocol

A copy of the protocol on delivery of a person to the customs body of the Kyrgyz Republic shall be granted against signature to the person delivered.

A copy of the protocol on administrative seizure shall be granted against signature to the person who is subject to the administrative seizure.

A copy of the protocol on the procedural action shall be granted against signature or sent to a natural person, official, head or deputy head or other employees of the enterprise, establishment or organization, as well as to the person dealing with entrepreneurial activity without forming a legal entity whose:

goods, transport vehicles, documents and other items are seized;
goods, transport vehicles and other property are arrested;
territory, premises or transport vehicles thereof are examined.

Article 364. Additional requirements to the protocol of questioning

If the questioned person does not want or cannot himself explain on the essence of the case, or if an official of the customs body of the Kyrgyz Republic which is in charge of the proceeding and consideration of the case on customs rules violation considers it necessary, oral explanations of the questioned person are recorded in the protocol being compiled by that official. Explanations of the questioned person shall be recorded in the protocol from the first person and as far as possible word by word. If necessary, questions asked and answers shall be recorded.

In the protocol on questioning of the witness who has reached 16 a note shall be made that he is warned of the administrative responsibility for refusal or evasion to give explanation which is attested by his signature. Such a note shall not be made in the protocol on questioning of a witness if he is husband (wife) or a close relative of a person who bears responsibility for customs rules violation.

If questioning is implemented with participation of an interpreter or a specialist the protocol states that the interpreter or the specialist are informed of rights and obligations.

If a natural person, official or a person dealing with entrepreneurial activity without forming a legal entity who bears responsibility for customs rules violation or a head or a deputy head of the enterprise, establishment or organization who bear responsibility for customs rules violation are questioned, the protocol states that the questioned person is informed of his rights to deny a specialist, as well as an official of the customs body of the Kyrgyz Republic which is in charge of the proceedings or consideration of the case, and applications therein by the questioned person shall be also mentioned.

At the end of questioning the questioned person shall be informed of the content of the protocol and he shall confirm correctness of the explanation recorded by him, as well as correctness of recording his oral explanations by his signature. The questioned person shall have the right to demand to add or change records of his oral explanations. Such additions and amendments shall be included into the protocol. If the protocol consists of several pages the questioned person shall sign every page and the protocol as a whole.

Those present at the questioning shall have the right to get acquainted to the protocol of questioning. The mentioned persons shall attest correctness of recording oral explanations of the questioned person by their signature, and if they have comments in respect of correctness and completeness of such recording, they shall record them themselves.

If questioning is carried with participation of a translator, specialist or a legal representative of a natural person bearing responsibility for customs rules violation, all these persons shall sign the protocol as a whole, and the translator shall sign every page of the protocol of questioning if it consists of several pages.

The questioned person enjoying services of a translator shall attest by his signature at the end of the protocol that translation of the protocol complies with the oral explanation given by him.

If the protocol of the questioning is translated into other language in written form the translated protocol as a whole and every page separately shall be signed by the translator and the questioned person.

Article 365. Certifying the fact of refusal or impossibility to sign the protocol

When a person who is held responsible for customs rules violation, a witness or any other person refuse to sign the protocol of the procedural action in which they took part, or protocols stipulated by Articles 343 and 344 of this Code, the note shall be made on that in the protocol which is certified with the signature of the official person of the Customs Body of the Kyrgyz Republic which has compiled the protocol and also of the witnesses if they were present at the procedural action.

A person who refuses to sign the protocol must be given a chance to outline the reasons for his refusal to sign which shall be included in the protocol or attached to the protocol.

When one of the persons indicated in the first part of this Article, by force of physical drawbacks or for any other reasons is devoid of the ability to sign the protocol of the procedural action or protocols stipulated by Articles 343 and 344 of this Code, the note on that shall be made in the protocol which is certified by signature of the official of the customs body of the Kyrgyz Republic who has compiled the protocol and by signature of witnesses if they were present at the procedural action.

When a person bearing responsibility for customs rules violation or a witness cannot sign the protocol for reasons specified in the third part of this Article another person not interested in the results of the case shall attest

correctness of recording explanations upon the agreement of the questioned person.

Chapter 48
Expenditures on the case of customs rules violation

Article 366. Expenditures on the case of customs rules violation

Expenditures on cases of customs rules violation shall consist of the following:

amounts payable to witnesses, experts, specialists, translators, hired witnesses;

amounts expended in relation to performance of audits, reviews and inventory;
amounts expended for storage, conveyance (sending) and examination of exhibits;

any other expenditures incurred by the Customs Body of the Kyrgyz Republic when processing or considering a case of customs rules violation.

Article 367. Reimbursement of amounts due to witnesses, experts, specialists, translators and hired witnesses

Witnesses, experts, specialists, translators and hired witnesses shall be reimbursed travel expenses, costs of premise rentals incurred in relation to arrival to the customs body of the Kyrgyz Republic, and per diems shall be paid to them.

Experts, specialists and translators shall receive remuneration for work performed by them by the order from the customs body of the Kyrgyz Republic, provided that work is not part of their service duties.

For workers and employees summoned to the customs body of the Kyrgyz Republic as a witness, expert, specialist, translator, eye-witness monthly average payment for the time of their absence caused by coming to the customs body of the Kyrgyz Republic shall be preserved at the place of their job. Persons who are not workers or employees shall be paid monetary compensation for interruption from common business or work.

Amounts due to witnesses, experts, specialists, translators and hired witnesses shall be paid by the Customs Body of the Kyrgyz Republic upon their execution of their duties.

The procedure for payment and amounts which are subject to payment shall be established by acts of the legislation of the Kyrgyz Republic. When a person not residing or being on the territory of the Kyrgyz Republic is summoned as a witness, expert, specialist for participation in the proceeding of the case on customs rules violation or its consideration his expenditures shall be repaid in accordance with the procedure established by the State Customs Inspectorate.

According to the resolution of the Head of the Customs Body of the Kyrgyz Republic or his deputy persons mentioned in the sixth part of this Article shall have the right to pay for lodging and trip over the territory of the Kyrgyz Republic on similar principles as citizens of the Kyrgyz Republic.

Article 368. Reimbursement of expenses under the cases of customs rules violation

The reimbursement of expenses associated with cases of customs rules violation shall be imposed on the person who according to the resolution concerning the imposition of punishment is subject to punishment, and in the cases stipulated by this Code they shall be incurred by the State.

When the person is released from responsibility on the bases stipulated by Article 254 of this Code, the Customs Body of the Kyrgyz Republic the official person whereof considered the case of customs rules violation shall have the

right to impose upon the violator the expenses, except for the amounts paid to the translator.

When punishments are imposed on several persons under a case of customs rules violation, the official person of the Customs Body of the Kyrgyz Republic who considers the case shall determine in what amounts expenses must be allocated to each of them.

In case of revocation of the proceeding of the case on customs rules violation for reasons stipulated by Article 305 of this Code (except for the case mentioned in item 11 of this Article) appearing expenses, as well as expenses to be charged from a person recognized as invalid, as well as expenses related to payment of the amount to a translator shall be referred to the state budget.

The official person of the Customs Body of the Kyrgyz Republic which is in charge of proceedings on the case of customs rules violation, and also the official of the customs body of the Kyrgyz Republic considering this case shall be obliged to collect and attach to the case the documents which define amounts of expenses associated with the case.

Chapter 49

Passing cases of customs rules violation for consideration

Article 369. Passing cases of customs rules violation for consideration

The official person of the Customs Body of the Kyrgyz Republic which is in charge of proceedings on a case of customs rules violation, upon the completion of the case processing shall pass the materials of the case to the Head of that body or to his deputy, and the official person of the State Customs Inspectorate of the Kyrgyz Republic - to the authorized official of that Inspectorate not later than fifteen days prior to expiration of the term of imposition of punishment in respect of the natural or official persons and not later than one month in respect of an enterprise, establishment or organization, as well as a person dealing with entrepreneurial activities without forming a legal entity.

Article 370. Termination of processing of cases of customs rules violation before passing the case for consideration

When terminating processing of cases of customs rules violation in the cases stipulated by Article 305 of this Code, the official of the Customs Body of the Kyrgyz Republic which is in charge of proceedings on the case of customs rules violation shall pass a resolution in which the matter of the case and the bases for the termination of the processing of that case shall be outlined, and the issue of seized goods, transport vehicles, documents and any other items, property under arrest, pledged items or guarantees, exhibits, as well as the costs of the case of customs rules violation shall be resolved. Such a resolution shall enter into force after its approval by the Head of that Customs Body of the Kyrgyz Republic or his deputy. A copy resolution on termination of processing of the case shall within three days from the date of its entering into force be banded in or forwarded to the person in respect of whom the processing of the case was carried out, his representative or any other interested persons in case of death of the natural person or liquidation of the enterprise, establishment or organization.

Chapter 50

Considering the cases of customs rules violation

Article 371. The customs bodies of the Kyrgyz Republic which are authorized to consider the case of customs rules violation

Where a natural person is subject to liability, the case on violation of customs rules shall be considered by the customs body of the Kyrgyz Republic an official whereof has been implementing proceedings on this case.

The case of customs rules violation where an official, enterprise, institution, organization and a person dealing with entrepreneurial activity without forming a legal entity are held responsible, shall be considered by the Custom-house of the Kyrgyz Republic whose official person performed the processing of that case. Where necessary, the State Customs Inspectorate may also accept for its consideration cases of customs rules violation where a natural person is held responsible, provided the processing of such a case has been carried out by the official of a lower customs body of the Kyrgyz Republic.

The State Customs Inspectorate may accept for its consideration any case of customs rules violation committed in the territory of the Kyrgyz Republic or pass it for consideration to any other customs body of the Kyrgyz Republic.

Article 372. Official persons of the customs bodies of the Kyrgyz Republic who are authorized to consider cases of customs rules violation

Cases of customs rules violation shall be considered on behalf of the State Customs Inspectorate of the Kyrgyz Republic by the authorized official person of the Inspectorate, and on behalf of any other customs bodies of the Kyrgyz Republic - by their Heads or Deputy Heads.

The official person of the customs body of the Kyrgyz Republic who is authorized to consider cases of customs rules violation, upon having received for consideration the materials of a case, shall first solve the following issues:

- whether considering of that case is within the bounds of his authority;
- whether the protocols and any other materials of the case of customs rules violation comply with the requirements of this Code;
- whether there are circumstances entailing termination of the case;
- whether there are enough materials collected in relation to the case for consideration to the point and whether it is subject to return for additional processing;
- whether the persons who participate in the consideration of the case are notified of the time and place of its consideration;
- on petitions of the person held responsible, his advocate or representative;
- whether the measures have been taken for ensuring exaction of the penalty, cost of goods and transport vehicles and their possible seizure.

Article 373. Return of the case on customs rules violation for supplementary proceeding

The official of the customs body of the Kyrgyz Republic upon receipt of the case on violation of customs rules for consideration shall return it for additional proceeding in case of inadequacy of the proceeding on the case which can not be supplied when considering the case or if there are any other circumstances impeding the consideration on the merits of the case.

The decision on the return of the case made before its consideration shall be issued in writing and forwarded to the customs body of the Kyrgyz Republic or to the official of the customs body of the Kyrgyz Republic for supplementary proceedings.

Article 374. The periods of examination of the case on customs rules violation

The case on customs rules violation committed by a natural person shall be examined within 15 days, and the case on customs rules violation committed by an

official or any other persons - within a month from the date of receipt of materials required for settlement of the case by the authorized official of the customs body of the Kyrgyz Republic.

In case of receipt of the application from the person held responsible, his advocate or representative on postponement of the date of the case examination the period indicated in the first part of this Article can be extended by the official of the customs body of the Kyrgyz Republic authorized to examine this case but within the general penalty time for customs rules violation as established by Article 261 of this Code.

Article 375. Examination of the case on customs rules violation

The official of the customs body of the Kyrgyz Republic upon proceeding to the examination of the case on customs rules violation shall:

announce who is to examine it, which case is to be examined, who is subject to liability and on the basis of what Article of this Code he is subject to liability;

receive the confirmation of the appearance of the person held responsible for customs rules violation, the head of the deputy head of the enterprise, establishment, organization held responsible for customs rules violation, their advocates or representatives, or investigate the reasons for their default in appearance;

take the decision on the possible examination of the case in the absence of the said persons or on postponement of the examination;

identify the person held responsible and check the authorities of other persons;

explain to persons involved in the case examination their rights and obligations;

solve the matter on inviting an interpreter;

resolve the filed challenges and applications.

Following this, the official of the customs body of the Kyrgyz Republic shall announce the protocol on customs rules violation.

The person held responsible, the head or deputy head of the enterprise, establishment or organization held responsible for customs rules violation, their advocates or representatives shall have the right to familiarize themselves with all the materials of the case, to submit the objects and documents if they can be evidences of the case.

The official of the customs body of the Kyrgyz Republic shall examine the circumstances of customs rules violation, study the evidences on the case, hear the additional explanations of the person held responsible, the head or the deputy head of the enterprise, establishment or organization held responsible for customs rules violation, their advocates or proxies on the merits of the violation under examination.

In cases of necessity the official of the customs body of the Kyrgyz Republic shall assign expert examinations and carry out other procedural actions with compliance to requirements stipulated by this Code.

Article 376. Presence of the person held responsible, head or deputy head of the enterprise, establishment or organization held responsible for customs rules violation in examination of the case on customs rules violation

The case on the customs rules violation shall be examined in the presence of the person held responsible, the head or the deputy head of the enterprise, establishment or organization held responsible for customs rules violation, their advocates or proxies.

The customs body of the Kyrgyz Republic shall notify the person held responsible for customs rules violation of the place and time of case

examination by sending the written notice or by a note in the protocol of the customs rules violation which is to be handed in or send to the said person.

In the absence of the person held responsible, the head or the deputy head of the enterprise, establishment or organization held responsible for customs rules violation, their advocates or proxies, the case may be examined only subject to availability of the data on timely notification of the said person of the place and time of the case consideration, and provided no application has come from him on postponement of the case examination, or the data that by the time of the case examination the said person is outside the Kyrgyz Republic, as well as in the cases when the person which can be held responsible for customs rules violation is not identified, and in the cases of customs rules violation when sending the goods by international mail.

Article 377. Circumstances to be clarified in consideration of
the case on customs rules violation

The official of the customs body of the Kyrgyz Republic in consideration of the case on customs rules violation shall be obliged to clarify whether:

- the customs rules violation occurred;
- the natural person or official held responsible is guilty of it;
- the person is liable to responsibility;
- there are circumstances attenuating the responsibility for customs rules violation;
- other circumstances essential for correct resolution of the case.

Article 378. Decision of the customs body of the Kyrgyz Republic
on the case of customs rules violation

Upon examination of the case on customs rules violation the official of the customs body of the Kyrgyz Republic shall award one of the following resolutions:

- 1) on imposition of penalty;
- 2) on cessation of the case proceedings;
- 3) on initiation of legal action on smuggling or any other crimes, the inquiry thereof is referred to the competence of the customs bodies of the Kyrgyz Republic;
- 4) on passing the materials to other inquest and investigation bodies of the Kyrgyz Republic to take the decision on initiation of the legal action on smuggling or other crimes the inquiry whereof is referred to the competence of the customs bodies of the Kyrgyz Republic;
- 5) on return on the case for supplementary proceedings.

The decision on cessation of the case proceeding shall be made upon discharge of the offender from responsibility in case of minor violation of customs rules as well as in case of circumstances eliminating the case proceedings.

The decision of initiation of the legal action shall be made in cases when in preparation of the case for consideration or during the case consideration the signs of smuggling or other crimes are detected the investigation of which is referred to the competence of the customs bodies of the Kyrgyz Republic.

The decision on passing, without initiation of the legal action, of materials therein the signs of smuggling or other crimes are apparent, the investigation thereon is referred to the competence of the customs bodies of the Kyrgyz Republic, to other legislative bodies of the Kyrgyz Republic shall be made in cases when bodies of the preliminary investigation or the prosecutor claim these materials for the consideration of the case, as well as in case when there is no necessity to carry out urgent investigation actions.

The decision on return of the case of customs rules violation for supplementary proceedings shall be awarded in the cases stipulated in Article 373 of this Code.

The decision on the case of customs rules violation should contain:

the name of the customs body of the Kyrgyz Republic on behalf thereof the decision was awarded;
position, last name, first name, middle name of the official who made the decision;
the date and place of the case examination;
the data on the person with respect thereto the case was proceeded, if this person was identified;
outline of the circumstances established during case examination;
reference to the article of this Code stipulating the responsibility for the customs rules violation;
decision passed on the case;
dates and procedures of appeal against the resolution.

The resolution should resolve the matter on seized goods, transport vehicles, documents thereon and other items, property under arrest, pledge, guarantee, deposited amounts, exhibits and on expenditures on the case of customs rules violation.

The resolution on the case of customs rules violation shall be signed by the official of the customs body of the Kyrgyz Republic who has examined the case.

The resolution shall be announced upon completion of the case examination.

The copy of the resolution in the cases stipulated by paragraphs 1 and 2 of the first part of this Article within three days following its award shall be handed in or sent to the person with respect thereto it has been awarded or to his proxy. The resolution shall be considered handed in also where the person, to whom the resolution has been sent, is not at the whereabouts, residence or sojourn indicated by him, or he has indicated the wrong place.

Article 379. Proposals on elimination of causes and conditions
conducive to commitment of the customs rules
violation

The official of the customs body of the Kyrgyz Republic considering the case of customs rules violation, in case of the reasons and conditions conducive to such delinquency being identified shall bring in the proposals on taking measures for removing such reasons and conditions to the corresponding state bodies, establishments, enterprises and organizations.

The state bodies, establishments, enterprises and organizations shall be obliged, within one month following the date of receipt of such proposals, to inform the official of the customs body of the Kyrgyz Republic who brought in the decision of the taken measures.

Article 380. Filing suits to the court

The official of the customs body of the Kyrgyz Republic considering the case on customs rules violation, in case of detection in the course of proceedings on the case or its consideration of the data on the illegal nature of transactions shall be authorized to file a suit to the court for invalidating such transactions.

Article 381. Measures taken with respect to seized goods,
transport vehicles, documents thereon and other
items, pledged goods and transport vehicles,
guarantees, deposited amounts, property under arrest

When resolving the matter of seized goods, transport vehicles, documents thereon and other items, and the property under arrest which are exhibits of the case, the official of the customs body of the Kyrgyz Republic who considers the case on customs rules violation shall be guided by the provisions of Article 340 of this Code.

When resolving the matter of seized goods, transport vehicles, pledged goods and transport vehicles, guarantee, property under arrest which are facilities for ensuring exaction of a penalty or the value of goods and transport vehicles, the official of the customs body of the Kyrgyz Republic who considers the case on customs rules violation shall be guided by the following:

in case of reasoned seizure of goods and transport vehicles, their pledge or imposition of arrest on property to ensure the exaction of a penalty or the value of goods and transport vehicles such items shall be returned to the person therefrom they were seized, to the pledger or the person with whom they were at the moment of imposing arrest, within two months after payment of the amounts due; and the guarantee issued for such purposes shall cease to be effective after payment of the amounts due, and the deposited amounts shall be used for making due payments;

should the items be not demanded by the said persons after payment of the amounts due within two months from the date of receipt thereby of the corresponding notification, such items shall be deposited in the warehouse for temporary storage. In default of payment of the amounts due the matter on seized goods, transport vehicles, the pledge or property under arrest which are facilities for exaction of a penalty or the value of goods and transport vehicles, and also on the execution of a guarantee issued for such purposes and use of the deposited amounts shall be solved in accordance with the procedure specified by this Code;

under circumstances eliminating the reasons for seizure of goods, transport vehicles, their pledge, deposit of amounts or imposition of arrest on property to ensure the exaction of a penalty or the value of goods and transport vehicles such items and amounts, after establishing the illegitimacy of the indicated actions, shall be returned to the person therefrom they were seized, to the predger or the person who had them at the moment of imposing arrest, and the guarantee issued for these purposes shall cease to be effective at the moment of establishing the illegitimacy of the requirement to issue it. Should the items be not demanded by the said persons within two months from the date of receipt thereby of the corresponding notification, they shall be deposited in the warehouse for temporary storage. In this case the period of temporary storage cannot exceed six months from the date of sending such notification;

should the item of pledge or property under arrest remain in possession of the pledger or person whose property was subject to arrest, all prohibitions and restrictions set by the customs body of the Kyrgyz Republic on the use and disposal of such items shall become ineffective respectively either after payment of the amounts due or establishment of the illegitimacy of the pledge or arrest.

Article 382. Providing the safety for activity of customs bodies'
officers of the Kyrgyz Republic when they deal with
the case of violation of the customs rules or when
they consider it

The officer of the customs body of the Kyrgyz Republic, which is in charge of proceedings on a case of customs rules violation or its consideration, in carrying out actions on the case specified in this code, shall have the right to request from the Bodies of Interior of the Kyrgyz Republic the ensuring of the personal safety and protection of the public safety.

The officer of the Bodies of Interior of the Kyrgyz Republic, who received the request mentioned in part one of this article, must provide its execution and take measures specified in the legislation of the Kyrgyz Republic to make the people who powerfully put obstacles for execution of official responsibilities of officials of the customs bodies on the proceedings on the case of customs rules violation and its consideration responsible, if taking those measures is not a competence of the customs bodies of the Kyrgyz Republic themselves or the measures are not temporarily implemented by them.

Chapter 51
Appeal against the resolution of the customs
body of the Kyrgyz Republic on the case
of customs rules violation

Article 383. Appeal against the resolution of the customs body
of the Kyrgyz Republic on imposition of a penalty
by the natural person and official

The resolution of the customs body of the Kyrgyz Republic on imposition of a penalty for violation of customs rules may be appealed by the natural person or official in respect whereof it was issued or either by his advocate or legal proxy within twenty days from the date of making the decision.

The appeal against the resolution of the customs body of the Kyrgyz Republic on imposition of a penalty can be lodged to the superior customs body of the Kyrgyz Republic or district (city) court by place of location of the customs body of the Kyrgyz Republic which has imposed the penalty.

Within ten days from the date of making the decision on the appeal by the superior customs body of the Kyrgyz Republic this decision and (or) resolution on making enforcement may be appealed to the district (city) court by place of location of the customs body making enforcement or a superior customs body of the Kyrgyz Republic considering the appeal. The decision of the Court shall be final.

If terms mentioned in this Article are not observed for good reasons, upon the request of the person in whose respect the resolution is issued, his advocate or representative these terms may be restored by a superior customs body of the Kyrgyz Republic or the court correspondingly.

Article 384. Appeal of the resolution of the customs body of
the Kyrgyz Republic on imposing the penalty made by
an enterprise, institution or organization, as well
as by entrepreneur who is doing his activity without
forming a legal entity

The resolution of the customs body of the Kyrgyz Republic on imposing the penalty for customs rules violation can be appealed by an enterprise, institution or organization, as well as by entrepreneur who is doing his activity without forming a legal entity, to whom it was addressed, or by their advocates or representatives within twenty days from the day of the resolution's issuance.

Appeal of the resolution of the customs body of the Kyrgyz Republic on imposing a penalty can be send to a higher customs body of the Kyrgyz Republic. Within ten days from the day of adopting the decision on the appeal by the higher customs body of the Kyrgyz Republic this decision and (or) resolution on imposing a penalty can be appealed in accordance with the established procedure.

In case of omitting the terms of time mentioned in this article for valid reasons, these terms can be renewed based on the statement from the person to whom this resolution has been issued, his advocate or representative by a higher customs body of the Kyrgyz Republic or by the Economic Court of the Kyrgyz Republic.

Article 385. Appealing of other resolutions of the customs body
of the Kyrgyz Republic on the case of customs rules
violation

The resolutions of the customs body of the Kyrgyz Republic on termination of the activity of customs rules violation case and on returning the case on customs rules violation for additional work can be appealed by the person, who

is answerable for violation of the customs rules, or by his advocate or representative to the higher customs body of the Kyrgyz Republic within 5 days term from the day of resolutions' issuance. The decision of the higher customs body of the Kyrgyz Republic shall be final.

The resolutions of the customs body of the Kyrgyz Republic on initiating prosecution against contraband or other crimes, the activity for investigations of which is within the competence of the customs bodies of the Kyrgyz Republic, or on sending the materials on these crimes to other law enforcing bodies of the Kyrgyz Republic for solving the issue on initiating prosecution can be appealed in accordance with the procedure stipulated by the criminal-procedural legislation of the Kyrgyz Republic.

Article 386. Consideration by the superior customs body of
the Kyrgyz Republic of the resolution on the case of
customs rules violation in connection with
the complaint or protest, and also for purposes
of control

The superior customs body of the Kyrgyz Republic in consideration of the resolution on the case of customs rules violation in connection with the complaint of the person in respect whereof the resolution has been issued, his advocate or legal proxy or the prosecutor's protest and also for purposes of control over observance of the rule of law by officials of the customs bodies of the Kyrgyz Republic in processing the cases of customs rules violation and their examination shall make one of the following decisions:

- 1) leave the resolution unchanged, and the complaint or protest without satisfaction;
- 2) reverse the resolution and pass the case for reconsideration or return it for supplementary processing;
- 3) reverse the resolution and dismiss the case;
- 4) change the measure of punishment for customs rules violation while not strengthening it;
- 5) reverse the resolution on imposing punishment for customs rules violation and award the decisions pursuant to para 3 and 4 of the first part of Article 378 of this Code.

The decision of the superior customs body of the Kyrgyz Republic in cases stipulated by para 2-5 of the first part of this Article shall be awarded by passing a resolution. The decision awarded shall be communicated in the written form to the prosecutor having lodged a protest or to the person having lodged a complaint, and whenever the said decisions are adopted for purposes of control over the observance by the officials of the customs bodies of the Kyrgyz Republic of the rule of law in proceedings on the cases of customs rules violation and their examination - to the person in respect thereof the resolution on customs rules violation was passed.

Article 387. Grounds for reversal or changing the decision on
infliction of penalty for customs rules violation or
on dismissal of proceedings on the case

The grounds for reversal of or changing the decision on infliction of penalty or dismissal of proceedings on the case on customs rules violation shall be as follows:

- 1) unilateral or incomplete proceedings on the case or its examination;
- 2) inconsistency of the conclusions laid down in the decision with the actual circumstances of the case;
- 3) significant violation of the procedural requirements of this Code, and in the part not regulated thereby - of the legislation of the Kyrgyz Republic on administrative violations expressed in decisions by an unauthorized official of the customs body of the Kyrgyz Republic or groundless nonallowing to participate

in consideration of the case against their wish of a person held responsible for customs rules violation, head or deputy head of the enterprise, establishment or organization who are held responsible for customs rules violations, their advocates or representatives, or in other violation of legal rights of participants of the proceedings on the case of customs rules violations and its consideration, if such violation prevented the all-sided review of the case and affected or could affect a reasoned decision on the case;

4) the wrong qualification of the doing, non-application or wrong application of penalty measures established by this Code.

Article 388. The deadlines for considering (by the higher customs body of the Kyrgyz Republic) a complaint or objection of the prosecutor on the resolution of the customs body of the Kyrgyz Republic on the case of customs rules violation

A complaint on the resolution of the customs body of the Kyrgyz Republic on the case of customs rules violation shall be considered within a month from the day of its receiving by the higher customs body of the Kyrgyz Republic, but a complaint which does not need any additional studying and checking - urgently, not later than 15 days from the day of its receiving. During the consideration of the complaint by the State Customs Inspectorate, the time terms can be extended (as exclusion) by the director or his deputies, but for not more than 3 months, about which the person complained shall be informed.

A prosecutor's protest should be considered within 10 days from the day of its receiving by the higher customs body of the Kyrgyz Republic.

Article 389. Consequences of lodging the complaint or making a protest

The lodging of a complaint or making a protest shall not suspend the execution of the decision of the customs body of the Kyrgyz Republic on the case of customs rules violation, except for the decision on imposition of penalty for customs rules violation. The lodging of a complaint or making a protest shall not suspend the execution of the resolution on imposing a penalty in the form of warning.

Article 390. Grounds and periods of suspension of consideration of the complaint

Consideration of the complaint by the superior customs body of the Kyrgyz Republic shall be suspended if:

1) the materials on customs rules violation the decision thereupon was appealed, are required by the preliminary investigation bodies in connection with initiation of the prosecution or investigation of the criminal case;

2) the materials of the case on customs rules violation are considered by the prosecutor with a view of supervision.

In the presence of either of the circumstances laid out in the first part of this article the official of the customs body of the Kyrgyz Republic who considers the complaint shall take the decision on suspension of consideration of the complaint and inform the person complained of that.

Examination of the complaint shall be renewed by the decision of the official of the customs body of the Kyrgyz Republic which considers the complaint after elimination of reasons for suspension.

Chapter 52

Execution of the resolution of the customs body of the Kyrgyz Republic on imposition of penalty on customs rules violation

Article 391. Enforcement of the resolution on imposition
of penalty for customs rules violation

The resolution on imposition of penalty for customs rules violation shall be enforced by the customs body of the Kyrgyz Republic which passed such resolution:

at the expiration of the period of the appeal against it;

on the day of making a decision on the complaint against the decision and (or) resolution of the customs body of the Kyrgyz Republic by the district (city) or Commercial Court of the Kyrgyz Republic.

The customs body of the Kyrgyz Republic which passed the resolution on imposition of punishment for customs rules violation shall enforce it independently, either by forwarding to the financial body, banks and any other credit institutions which have a license issued by the National Bank of the Kyrgyz Republic, the notice on enforcement of the resolution or through the law-enforcement officer, if it is impossible to enforce the resolution on imposing punishment in a different way.

The resolution on imposition of penalty if it was not enforced within six months from the date of passing, shall not be liable to execution.

In cases of suspension of the execution of the resolution on imposition of penalty in connection with lodging of the complaint in due time or making the protest, the period specified by the third part of this Article shall be interrupted before the consideration of the complaint or the protest.

Article 392. Execution of the resolution of the customs body of
the Kyrgyz Republic with respect to imposition of
penalty and exaction of the value of goods and
transport vehicles

The amount of the penalty or the value of goods and transport vehicles shall be paid by the person who committed the customs rules violation not later than 15 days from the date of handing in or sending of the resolution to him, and in case of appeal or protest against such a resolution - not later than 15 days from the date of passing the decision on leaving the complaint or protest without satisfaction.

The amount of penalty or the value of goods and transport vehicles shall be paid by the person having committed customs rules violation to the customs body of the Kyrgyz Republic which has made a decision on the case or to authorized banks having licenses issued by the National Bank of the Kyrgyz Republic both in the currency of the Kyrgyz Republic and in foreign currency exchange rates of which are declared by the National Bank of the Kyrgyz Republic. The foreign currency shall be converted into the currency of the Kyrgyz Republic at the exchange rate of the National Bank of the Kyrgyz Republic prevailing on the date of payment of penalty or the value of goods and transport vehicles.

If the amount of penalty or the value of goods and transport vehicles is not paid by a due date by the natural person or official, it is to be paid from the value of goods and transport vehicles seized to ensure this enforcement, pledged object or property under arrest, by producing the repayment guarantee, transferring deposited amounts, or under compulsion from monetary income or monetary funds of a person who committed violation of the customs rules. Should the natural person not work or exaction of the penalty or the value of goods and transport vehicles from money incomes or money resources of the natural person or official be impossible for other reasons, the penalty or the value of goods and transport vehicles shall be exacted on the basis of the decision of the customs body of the Kyrgyz Republic by a law-enforcement officer by making a claim to the property of such person or his share in the common property.

If the amount of penalty or the value of goods and transport vehicles is not paid by a due date by the enterprise, establishment or organization, as well as

a person dealing with entrepreneurial activities without forming a legal entity, it is to be paid from the value of goods and transport vehicles seized to ensure this enforcement, pledged object or property under arrest or by producing the repayment guarantee, transferring deposited amounts or under compulsion by sending to the financial body, authorized banks which have licenses from the National Bank of the Kyrgyz Republic and the notice concerning the enforcement of the resolution.

If an enterprise, establishment or organization, as well as a person dealing with entrepreneurial activity without forming a legal entity have no monetary recourses sufficient for payment of the penalty or the value of goods and transport vehicles, the amount shall be charged on the basis of the decision of the customs body of the Kyrgyz Republic by a law enforcement officer by making a claim to the property of such a person.

If the customs body of the Kyrgyz Republic does not implement the decision independently such decision, according to which the amounts of penalty or the value of goods and transport vehicles are fully exacted shall be returned to the customs body of the Kyrgyz Republic which has made this decision with the mark of implementation.

The amount of penalty or the value of goods and transport vehicles shall be paid in to the non-budget Fund for Development of Customs System of the Kyrgyz Republic stipulated by Article 416 of this Code.

Article 393. Enforcement of the resolution of the customs body
of the Kyrgyz Republic on confiscation

The goods, transport vehicles and any other items in respect whereof the decision on confiscation has been passed shall be confiscated upon the expiration of the period of appeal against such decision of the customs body of the Kyrgyz Republic. Confiscation shall be carried out irrespective of whether they are the property of a person committed customs rules violation, also irrespective of whether such person is identified or not.

If goods, transport vehicles and other articles mentioned in the first part of this Article are not seized by the customs body of the Kyrgyz Republic, the person committed customs rules violation or the person who has those articles must hand them over or provide handing-over of such articles to the customs body the Kyrgyz Republic within fifteen days from the day of handing in or directing the decision to it, and in case of appeal or protest of such a decision - not later than 15 days from the date of making the decision not to satisfy the complaint or protest. If this requirement is not followed in due time, the decision of the customs body of the Kyrgyz Republic concerning confiscation shall be implemented by the law-enforcement officer. The decision on confiscation of goods, transport vehicles and other articles with mark of implementation shall be returned to the customs body of the Kyrgyz Republic made the decision. If it is not possible to confiscate goods and transport vehicles which are direct objects of customs rules violation, goods and transport vehicles with special secret hiding places used for transportation through the customs boundary of the Kyrgyz Republic with hiding articles which are direct objects of customs rules violation, as well as transport vehicles in which goods which are direct objects of customs rules violation have been transferred, the value of the mentioned goods and transport vehicles shall be charged from persons violated customs rules in accordance with the procedure stipulated by Article 392 of this Code.

Goods, transport vehicles and other articles (except for currency, articles of artificial, historical and archeological value of peoples of the Kyrgyz Republic and foreign countries and articles prohibited for use), seized from a person of the case on customs rules violation may be repurchased by a person from whom they are seized at doubled cost of these articles for the moment of identifying the violation before the enforcement of the decision on their confiscation with the permission of the superior customs body of the Kyrgyz Republic.

Article 394. Enforcement of the resolution of the customs body of
the Kyrgyz Republic on revocation of license and
qualification certificate

The resolution of the customs body of the Kyrgyz Republic on imposition of penalty for customs rules violation on revocation of the license or the qualification certificate shall be enforced by the customs body of the Kyrgyz Republic which passed such resolution independently.

The revoked license or qualification certificate shall become invalid from the date of enforcement of the resolution of the customs body of the Kyrgyz Republic on imposition of penalty for customs rules violation.

The person who received the license or qualification certificate, revoked by the customs body of the Kyrgyz Republic, shall pass them to the customs body of the Kyrgyz Republic not later than 15 days from the day of handing in or sending of the resolution thereto, and in the event of appeal against or challenging such resolution - not later than 15 days from the day of passing the decision on leaving the complaint or the protest without satisfaction. Failure to fulfill this requirement by the specified date shall entail the liability for insubordination to the order or requirement of the official of the customs body of the Kyrgyz Republic stipulated by this Code.

Article 395. Enforcement of the resolution of the customs body of
the Kyrgyz Republic on imposition of punishment for
customs rules violation on the persons which reside
or stay outside the Kyrgyz Republic and do not have
the property on the territory of the Kyrgyz Republic

Implementation of the resolution on imposition of penalty on persons residing or staying outside the Kyrgyz Republic and having no property on the territory of the Kyrgyz Republic shall be determined by the legislation of the Kyrgyz Republic and international agreements of the Kyrgyz Republic with states where these persons reside or stay, and also with states where the property of the person committed violation customs rules is.

Chapter 53

The simplified form of imposition of penalty
for customs rules violation

Article 396. The simplified form of imposition of penalty
for customs rules violation

Upon detection of customs rules violation stipulated by Articles 264-268, second and third parts of Article 269, Articles 270-279, 281-284, 286, second part of Articles 293 and 302 of this Code the simplified form of imposition of penalty for customs rules violation can be applied, if the commitment of such violation is liable to the penalty in the form of warning or fine.

In use of the simplified form of application of penalty for violation of customs rules no case on customs rules violation shall be initiated, no protocol on customs rules violation shall be compiled, no procedures shall be carried out, but penalty shall be imposed, as a rule, at the place of customs rules violation.

Article 397. Conditions of application of the simplified form of
imposition of penalty for customs rules violation

The simplified form of imposition of penalty for customs rules violation can be applied:

with respect to natural persons or officials provided they reached the age of 18, or they are not mute, thief or blind and they have no other physical or mental defects due to which they cannot realize their right to protection;

with respect to enterprises, establishments or organizations, as well as persons dealing with entrepreneurial activity without forming a legal entity in the event if at the moment of detection of the violation either a head or a deputy head of an enterprise, establishment or organization, as well as a person dealing with entrepreneurial activity without forming a legal entity or their authorized proxy are present.

In this case the persons indicated in the first part of this Article shall acknowledge the fact of commitment of customs rules violation, their guilt (for natural persons and officials), agree with the application of the simplified form of imposition of penalty, and in the event of imposition of the penalty in the form of fine express the readiness and have the real possibility to pay the fine immediately at the place of detection of the violation.

Article 398. The procedure of application of the simplified form
of imposition of penalty for customs rules violation

Following the establishment of the circumstances stipulated by Articles 396 and 397 of this Code the official of the customs body of the Kyrgyz Republic shall draw up an Act on penalty imposition which is a document of a strict financial reporting.

The Act should contain:

the name of the customs body of the Kyrgyz Republic;

the date of drawing up the Act;

the last name and initials of the official who drew up the Act;

brief information concerning a person who has committed violation of customs rules and his representative if any;

a brief note on violation of customs rules and reference to the Article of this Code which provides for liability for this violation;

the type of penalty and in case of imposing a fine - its amount and indication of payment of the fine.

In the special column of the Act the person having committed customs rules violation or the legal proxy thereof shall confirm in writing the acknowledgment thereby of the fact of commitment of the offense, his guilt (for natural persons or officials), his consent to the use of the simplified form of imposition of penalty and express the readiness to pay the fine immediately.

A copy of the Act shall be handed in, against receipt, to the person having committed customs rules violation or his legal proxy.

The form of the Act on imposition of penalty shall be established by the State Customs Inspectorate.

Article 399. Appealing the act on imposing the penalty and its
consideration for the purposes of control

The act on imposing the penalty can be appealed to the chief or deputy chief of the customs body of the Kyrgyz Republic, the officer of which has drawn up this act, within 10 days from the date of drawing up such act.

The decision of the chief or deputy chief of the customs body of the Kyrgyz Republic concerning a complaint shall be final, and shall not be appealed any further in accordance with the procedure stipulated by this Code and other legislative acts of the Kyrgyz Republic on the administrative offense.

The chief or deputy chief of the customs body of the Kyrgyz Republic, the officer of which has drawn up the act on imposing the penalty, after his consideration of the indicated act because of the complaint or for the purpose to control the observance of the legality by officers of the customs bodies of the Kyrgyz Republic, shall make one of the following decisions:

1) to leave the penalty without any changes, complaint - without satisfaction;

2) by his resolution to cancel the act on imposing the penalty and release from responsibility a person, on whom the penalty has been imposed;

3) by his resolution to cancel the act on imposing the penalty and pass the resolution on initiating a case on customs rules violation or to initiate prosecution against contraband or other crimes, the activity on investigation of which belongs to the competence of the customs bodies of the Kyrgyz Republic;

4) by his resolution to change the measure of penalty for customs rules violation, however, not to strengthen it.

The person who has been subject to liability for customs rules violation shall be informed about the decision which has been made.

SECTION XI INFORMING AND CONSULTING. PRELIMINARY DECISIONS

Chapter 54 Providing the persons interested with information and consultation on customs matters

Article 400. Obtaining information on causes of the passed decision, commissions or omissions

The person, in respect of whom the decision has been made by the customs body of the Kyrgyz Republic, the action has been performed by the official of the customs body of the Kyrgyz Republic, and also the person, in respect of whom the decision has not been made or the necessary action has not been performed within a three month period, shall have the right to address to this customs body within two months from the date of making the decision, implementing the action, or from the date of expiration of the term of their making or implementation with request for reasons and grounds of the made decision or implemented action or non-adoption of the decision or non-performance of the action, if this concerns directly and individually rights and legal interests of such a person.

The request shall be subject to consideration of the customs body of the Kyrgyz Republic within one month.

In case of a written request the answer shall be given in writing.

Article 401. Publication of legal acts

The State Customs Inspectorate shall provide publication of the most important legal acts on customs business in mass media, and also publication of sets of legal acts on customs business.

Article 402. Information on current legal acts

Short information on basic clauses of customs and another legislation of the Kyrgyz Republic, implementation of which is supervised by the customs bodies of the Kyrgyz Republic, shall be provided for general access where the customs bodies of the Kyrgyz Republic are located.

Article 403. The provision with texts of published legal acts

The texts of published legal acts, indicated in article 401 of this Code, shall be available to all the interested persons for a fee in the amount which is determined by the State Customs Inspectorate coordinated with the Ministry of Finance of the Kyrgyz Republic. The indicated fee shall not be collectable in cases, stipulated in legal acts of the Kyrgyz Republic as well as in decisions of the State Customs Inspectorate.

Article 404. Consultation on customs matters and other issues within the competence of the customs bodies of

the Kyrgyz Republic

The staff of the Customs Bodies of the Kyrgyz Republic, customs laboratories, and educational institutions of the State Customs Inspectorate shall provide consultation on customs matters and other matters within the competence of the Customs Bodies of the Kyrgyz Republic in accordance with the procedure determined by the State Customs Inspectorate. Fees shall be imposed on consultation in the amount established by the State Customs Inspectorate as agreed with the Ministry of Finance of the Kyrgyz Republic. The mentioned fee shall not be imposed on if the legal act is not published, and also in other cases stipulated by legislative acts of the Kyrgyz Republic as well as by decisions of the State Customs Inspectorate.

Article 405. The liability for fraud information

The Customs Bodies of the Kyrgyz Republic, the customs laboratories and educational institutions of the State Customs Inspectorate of the Kyrgyz Republic shall be responsible in compliance with the legislature of the Kyrgyz Republic for truth of information which is given to the persons according to the provisions of this chapter.

The bodies and institutions, indicated in part one of this article, shall not be liable for the loss caused by misrepresentation of the text of the legal act published without their permission and control, as well as for the loss caused because of unqualified consultations made by people who are not the employees of these bodies and institutions appointed for consultation.

Chapter 55 Preliminary decisions

Article 406. Passing of preliminary decision

The State Customs Inspectorate, as well as individual custom-houses of the Kyrgyz Republic determined by the State Customs Inspectorate can make the preliminary decision concerning classification of goods, their customs value, country of origin, sizes of customs payments and other issues of application of legal acts of the Kyrgyz Republic on customs business in relation to the particular goods or concrete economic transaction. For making the preliminary decision payment shall be charged in the amounts specified by the State Customs Inspectorate as agreed with the Ministry of Finance of the Kyrgyz Republic.

Article 407. Request for making preliminary decision

The person interested in passing of the preliminary decision shall send a written request to the Customs Bodies of the Kyrgyz Republic mentioned in Article 406 of this Code.

The request should contain all the data required for making the preliminary decision. The request shall have enclosed the samples and specimen of goods, their descriptions, photographs, drawings, sketches, commercial and other documents, any other necessary data depending on the nature of the preliminary decision requested.

The request shall be rejected, if making the preliminary decision is not deemed possible.

The rejection of the request on passing the preliminary decision shall not be appealed.

Article 408. Legal implication of preliminary decision

The preliminary decision shall be binding for the customs bodies of the Kyrgyz Republic. The preliminary decision shall be in force for three years in respect

of origin of goods and for one year - regarding the issues which do not concern origin of goods.

Article 409. Cancellation, change or revocation of preliminary
decision

The customs bodies of the Kyrgyz Republic can cancel, change or revoke the preliminary decision passed thereby.

The cancellation or the change of the preliminary decision shall occur if such decision has been passed on the basis of incomplete or unreliable information presented by the applicant and also in the event of change of the legislation of the Kyrgyz Republic in relation to the preliminary decision and shall come into force from the date when the decision to revoke or change is made.

The preliminary decision may be revoked if there are sufficient reasons for it. The decision on revocation shall come into force upon expiration of two months from the date it is made.

In case of cancellation, change or revocation of the preliminary decision the payment for its passing is not to be returned if the applicant has used it or has presented incomplete or untrustworthy information.

Cancellation, change or revocation of the preliminary decision shall not be appealed.

SECTION XII
DISPOSAL OF GOODS AND TRANSPORT VEHICLES
AND USE OF RESOURCES OBTAINED

Chapter 56
Disposal of goods and transport vehicles

Article 410. Transfer to the ownership of the state

Goods, transport vehicles and other items confiscated in accordance with this Code, including those on the cases of smuggling and other crimes in the area of the customs business, also goods and transport vehicles relinquished by the person in favor of the state shall be transferred to the ownership of the state.

The procedure of transfer of goods and transport vehicles to the ownership of the state shall be established by the legislation of the Kyrgyz Republic, and in part not regulated by it - by the State Customs Inspectorate together with the Ministry of Finance of the Kyrgyz Republic.

Article 411. Disposal of goods, transport vehicles and other items
transferred to the ownership of the state

Goods, transport vehicles and other items transferred to the ownership of the state shall be liable to sale, unless otherwise provided by the legislation of the Kyrgyz Republic, at customs auctions, commodity exchanges or through trade companies and organizations including those created by the State Customs Inspectorate. Goods, transport vehicles and other items transferred to the ownership of the state shall be sold at free (market) prices and in accordance with the procedure established by the State Customs Inspectorate as agreed with the Ministry of Finance of the Kyrgyz Republic.

Payment in the amount being established by the State Customs Inspectorate shall be charged for participation in customs auctions.

Costs for transportation, storage and sale of goods, transport vehicles and other items transferred to the ownership of the state should be refunded at the expense of resources obtained from their sale.

The staff of the customs bodies of the Kyrgyz Republic, customs laboratories, research institutions and educational institutions of the State Customs Inspectorate, and also members of their families cannot themselves or through

mediators acquire goods, transport vehicles and other items transferred to the ownership of the state.

The State Customs Inspectorate shall have the right to transfer the medicines, baby food and other essential items transferred to the ownership of the state to social facilities, and the items of religious worship - to religious organizations.

Article 412. Recovery of missing amounts

Should the amounts gained from sale of goods, transport vehicles and other items transferred to the state ownership fail to cover the expenses of the customs bodies of the Kyrgyz Republic the missing part shall be recovered from the applicant or any other person responsible for making customs payments.

Article 413. Disposal of goods, transport vehicles and other items not sold or not liable to sale

The list and procedure of disposal of goods, transport vehicles and other items transferred to the state ownership not liable to sale shall be established by the legislation of the Kyrgyz Republic.

Chapter 57

Use of resources obtained in accordance with this Code

Article 414. Resources obtained from collection of customs duties, value added tax (VAT) and excises

The resources obtained by the customs bodies of the Kyrgyz Republic in the form of customs duties, VAT and excises shall be transferred to the state budget of the Kyrgyz Republic.

Article 415. Resources for presenting information and consultation

The resources received for presentation of information and consultation on issues of the customs business shall be used for improvement of terms of paying labor of workers of the customs bodies of the Kyrgyz Republic, customs laboratories, educational institutions in accordance with the procedure established by the State Customs Inspectorate.

Article 416. Other resources

Customs levies, fines and other payments stipulated by this Code shall be transferred to the non-budget Fund for Development of the customs system of the Kyrgyz Republic and used for strengthening the material-technical base and social sphere of customs bodies of the Kyrgyz Republic, customs laboratories and educational institutions of the State Customs Inspectorate, as well as for the purpose of material interest of employees in results of their work, providing them with certain social guarantees. Per cent of deductions to the non-budget Fund for Development of the customs system from recourses received from sale of goods, transport vehicles and other articles transferred to the state ownership according to the decisions of the customs bodies of the Kyrgyz Republic or courts (judges) on cases of smuggling and other crimes in the sphere of the customs matter, customs rules violation shall be established by the legislative acts of the Kyrgyz Republic.

The regulation on the non-budget Fund for Development of the customs system of the Kyrgyz Republic shall be approved by the Cabinet of Ministers of the Kyrgyz Republic.

APPEAL AGAINST AND EXAMINATION OF DECISIONS,
ACTIVITIES OR INACTIVITY OF THE CUSTOMS BODIES
OF THE KYRGYZ REPUBLIC AND THEIR OFFICIALS

Chapter 58
General provisions on appeal

Article 417. Scope of application of this section

The provisions of this section shall apply to any case of appeal against the decisions, activities or inactivity of the customs bodies of the Kyrgyz Republic and their officials except for cases of appeal against the measures of administrative criminal liability.

Article 418. Right to appeal

Any person shall have the right to appeal against the decisions (including legal acts), activities and inactivity of the customs bodies of the Kyrgyz Republic and their officials, if he thinks that his rights and legal interests are violated and if the mentioned activities or inactivity concern this person directly and individually.

Article 419. The Procedure of appeal

The procedure of appeal against the decisions, activities or inactivity of the customs bodies of the Kyrgyz Republic and of their officials shall include the initial appeal and secondary appeal.

Chapter 59
Primary appeal

Article 420. Lodging of the primary complaint

The complaint against the decisions, activities or inactivity of the customs bodies of the Kyrgyz Republic and also of their officials shall be lodged to the superior customs body of the Kyrgyz Republic or to the superior official, respectively.

The primary complaint against the decisions, activities or inactivity of the State Customs Inspectorate and its officials shall be lodged to this body in written form.

Article 421. Dates of lodging and consideration of the preliminary
complaint

The primary complaint shall be lodged within three months from the day of notification of the person of the decision made or from the day of commitment of the action.

In the event of failure to notify the person of the decision made the primary complaint may be lodged within six months from the date of making decision.

In the event of inactivity the primary complaint may be lodged within three months from the day of expiration of three months after the correspondent customs bodies of the Kyrgyz Republic or their officials have received written request to make a decision. The primary complaint should be considered within one month. The State Customs Inspectorate may extend the terms of consideration of the complaint, but not longer than for two months.

Article 422. Renewal of terms for lodging the complaint

In the event of omission of the date mentioned in Article 421 of this Code for valid reasons this date, by the application of the complaint-lodger, can be renewed by the State Customs Inspectorate.

Article 423. Consequences of lodging the complaint

Lodging the complaint shall not suspend the execution of the disputed decision or action, except for the case stipulated by the second part of this Article.

If the customs body of the Kyrgyz Republic or its official to which the complaint has been lodged has enough reasons to think that the appealed decision or action does not comply with the legislation of the Kyrgyz Republic, they can fully or partially suspend implementation of the appealed decision or action.

Article 424. Withdrawal or cancellation of the primary complaint

The lodger of the primary complaint may withdraw or cancel it at any moment prior to making the decision on the complaint. Withdrawal or cancellation of the complaint shall be made by the written application of the indicated person. Withdrawal or cancellation of the primary complaint shall deprive the person of the right to the second lodging of the primary complaint until new circumstances on the case are revealed.

The second lodging of the complaint shall be made within the periods established for lodging the complaint.

Article 425. Decision of the customs body of the Kyrgyz Republic or its official on the primary complaint

The decision of the customs body of the Kyrgyz Republic or the official thereof concerning the primary complaint shall be issued in writing. The decision may be less favorable than the appealed decision for the person who has lodged the complaint. The complaint lodger shall be notified in writing of the decision on the complaint.

Chapter 60 Secondary complaint

Article 426. Subordination of the secondary complaint

Secondary complaints against the decisions, activities or inactivity of the customs bodies of the Kyrgyz Republic and their officials during customs control, customs clearance, proceedings on cases of customs rules violation and their consideration (except for appeal of decisions made by the customs bodies of the Kyrgyz Republic on such cases and acts on imposition of penalty in accordance with the simplified form) and other issues not concerning the economic policy of the Kyrgyz Republic shall be lodged to the district (city) court by place of location of the customs body of the Kyrgyz Republic or by place of work of the official of the customs body of the Kyrgyz Republic whose decisions, activities or inactivity are appealed.

Chapter 61 Consideration of decisions, activities or inactivity of the customs bodies of the Kyrgyz Republic and their officials in connection with the prosecutor's objection, and for the purposes of control

Article 427. Objection of the prosecutor

The prosecutor's objection shall be considered by the customs body of the Kyrgyz Republic or its official within ten days from the date of receiving this

objection by the customs body of the Kyrgyz Republic. The results of consideration of the objection shall be presented to the prosecutor in written form.

Article 428. Consideration of decisions, activities or inactivity of the customs bodies of the Kyrgyz Republic and their officials by superior customs bodies and superior officials of the customs bodies of the Kyrgyz Republic for the purposes of control

The superior customs body of the Kyrgyz Republic or the superior official of the customs body of the Kyrgyz Republic shall have the right to revoke or change the decision of the subordinate customs body of the Kyrgyz Republic or the subordinate official of the customs body of the Kyrgyz Republic at any time with a view of exercising control over the execution of the legislation of the Kyrgyz Republic, and also to take any measures established by the legislative acts of the Kyrgyz Republic in respect of illegal actions or inactivity of the subordinate customs bodies of the Kyrgyz Republic or the subordinate officials of the customs bodies of the Kyrgyz Republic.

SECTION XIV
OFFICIALS OF THE CUSTOMS BODIES
OF THE KYRGYZ REPUBLIC

Chapter 62
Legal status of officials of the customs
bodies of the Kyrgyz Republic

Article 429. Officials of the customs bodies of the Kyrgyz Republic

Only citizens of the Kyrgyz Republic capable by their business and moral qualities, educational level and health condition to fulfill the functions imposed on the customs bodies of the Kyrgyz Republic can be officials of the customs bodies of the Kyrgyz Republic.

At first appointment in the customs bodies of the Kyrgyz Republic the testing period up to one year shall be established.

Citizens of the Kyrgyz Republic appointed to positions in the customs bodies of the Kyrgyz Republic for the first time shall take the following oath: "I, a citizen of the Kyrgyz Republic getting to customs service, am taking an obligation to strictly observe the legislation of the Kyrgyz Republic on the customs business, protect its legal interests, properly fulfill my official duties and comply with requirements of the customs service discipline".

The ceremony of taking the oath shall be established by the Cabinet of Ministers of the Kyrgyz Republic.

The officials of the customs bodies of the Kyrgyz Republic shall be liable to qualification test in accordance with the procedure specified by the State Customs Inspectorate.

The officials of the customs bodies of the Kyrgyz Republic shall be awarded special ranks established by Jogorku Kenesh of the Kyrgyz Republic. The procedure of awarding shall be established by the Cabinet of Ministers of the Kyrgyz Republic.

For the officials of the customs bodies of the Kyrgyz Republic wearing of the uniforms shall be established. The uniform shall be determined by the Cabinet of Ministers of the Kyrgyz Republic, and the rules of its wearing - by the State Customs Inspectorate. The uniform shall be given free of charge.

The provisions of the fourth, fifth, sixth and seventh parts of this Article shall also apply to the heads and specialists of customs laboratories,

professorial and teachers' staff, the heads and specialists of institutions and educational facilities of the State Customs Inspectorate.

Article 430. The guarantee of proper execution by officials of the
customs bodies of the Kyrgyz Republic of their
official duties

The officials of the customs bodies of the Kyrgyz Republic in execution of their official duties shall be representatives of the authority and shall be under protection of the state.

The official of the customs bodies of the Kyrgyz Republic in execution of duties imposed thereon shall be guided by the legislation of the Kyrgyz Republic and international agreements of the Kyrgyz Republic and shall be subordinated only to direct heads.

The illegal action or interference in whatsoever form in the activity of the customs bodies of the Kyrgyz Republic and their officials with the purpose to influence the decision made by the customs body of the Kyrgyz Republic or by its official or the action being performed by such official shall not be allowed and entail liability specified by this Code.

Nobody shall have the right to force the official of the customs body of the Kyrgyz Republic to implement duties not imposed on these bodies by the legislation of the Kyrgyz Republic.

Upon receipt of the order or instruction being obviously in contradiction with the legislative acts of the Kyrgyz Republic, the official of the customs body of the Kyrgyz Republic shall be obliged to be guided by provisions of the indicated legislation. Establishment and the activity of political parties and other public movements pursuing political aims shall not be allowed in the customs bodies of the Kyrgyz Republic. The officials of the customs bodies of the Kyrgyz Republic in their official activity shall not be tied by the decisions of political parties and public movements pursuing political aims.

The officials of the customs bodies of the Kyrgyz Republic shall not have the right to:

- carry out business activity, including that through mediators;
- be the attorney (agent) for the third parties on customs matters;
- hold more than one paid job, except for scientific, lecturing and creative activities;
- fulfill customs-related works on agreements of civil and legal nature;
- provide any assistance, not stipulated by the legislation of the Kyrgyz Republic, to persons with the use of their official position and receive payment for it, services and benefits;
- participate in the management of business entities independently or through the representative;
- organize strikes and participate in them.

The offense of the official of the customs body of the Kyrgyz Republic, threat, resistance, violence or encroachment on his life, health and property shall entail the responsibility in accordance with this Code and other legislative acts of the Kyrgyz Republic.

Protection of life, health, honor, dignity and property of the family members of the official of the customs bodies of the Kyrgyz Republic from criminal encroachments in connection with the execution by this official of his official duties shall be provided for by the legislative acts of the Kyrgyz Republic.

Article 431. Compulsory execution of legal orders or requirements
of the official of the customs body of the Kyrgyz
Republic

The legal orders or requirements of the official of the customs body of the Kyrgyz Republic shall be compulsory for execution by enterprises, establishments

and organizations, the state bodies, their officials and other officers, as well as natural persons.

Disobedience to the lawful order or requirement of the official of the customs body of the Kyrgyz Republic as well as other actions preventing the execution of official duties imposed on this official shall entail the responsibility established by this Code.

Officials of the customs bodies of the Kyrgyz Republic shall not incur liability for moral, physical and property damage harmed to the violator by application of the physical power, special devices and fire arms in cases stipulated by this Code, if the damage is equal to the force of counteraction.

Chapter 63 Application of physical force, special means and fire arms

Article 432. Conditions and scope of application of physical force, special means and fire arms

In the cases and in accordance with the procedure established by this Code the officials of the customs bodies of the Kyrgyz Republic shall have the right to apply physical force, special means and fire arms.

The officials of the customs bodies of the Kyrgyz Republic shall be obliged to take special training and also to be regularly checked for fitness for actions in the conditions associated with the application of physical force, special means and fire arms.

In applying physical force, special means and fire arms the official of the customs body of the Kyrgyz Republic shall be obliged to:

warn of the intent of their application while allowing the sufficient time for fulfillment of the requirements thereof, except when the delay in application of physical force, special means or fire arms creates direct danger to his life and health, can entail other grave consequences, in case of sudden or armed attack, attack with the use of military equipment and transport vehicles or under any other circumstances when such warning in the situation developed is inappropriate or impossible;

provide for the injured persons the pre-doctor care and notify the head of the customs body of the Kyrgyz Republic or the person substituting for him of the event;

act with a view to ensure that, depending on the nature and degree of the danger of the offense and the persons who have committed it and also the force of resistance, any damage caused by removal of danger be minimal.

The head of the customs body of the Kyrgyz Republic or the person substituting for him shall be obliged to notify immediately the prosecutor of all cases of death or heavy physical injuries.

The application of physical force, special means and fire arms with excess of power shall entail the liability established by the legislative acts of the Kyrgyz Republic.

Article 433. Application of physical force

The officials of the customs bodies of the Kyrgyz Republic shall have the right to apply physical force for suppression of offenses, detention of the offenders, overcoming the resistance, suppression of disobedience to legal orders or requirements, resistance to access to premises, to the territory, goods and transport vehicles under customs control and for suppression of any other actions impeding the execution of duties imposed on these officials if non-coercive methods do not provide fulfillment of the duties.

Article 434. Application of special means

The officials of the customs bodies of the Kyrgyz Republic shall have the right to apply handcuffs, rubber sticks, tear substances, devices for opening premises, for forced stopping of transport, fountains, other special means in the following cases:

1) for repulsion of attacks on officers of the customs bodies of the Kyrgyz Republic or any other persons;

2) for repulsion of the attack on buildings, premises, structures and transport vehicles being in possession or use by the customs bodies of the Kyrgyz Republic, on goods and transport vehicles kept under customs control and also for release of the said objects in case of their seizure;

3) for detention of offenders, their delivery to the office of the customs body of the Kyrgyz Republic whenever such persons show disobedience, resistance or any other counteraction or can injure other people and themselves;

4) for suppression of the physical resistance to the official of the customs body of the Kyrgyz Republic;

5) for stopping the transport vehicle the driver thereof does not fulfill the requirement of the official of the customs body of the Kyrgyz Republic to stop;

6) in any other cases of intentional impediment of execution of the duties imposed on the official of the customs body of the Kyrgyz Republic.

Application of special means to women with visible signs of pregnancy, persons with apparent signs of disability and juveniles shall be prohibited except cases of an armed resistance, group or any other attack threatening the people's life and health, security for goods and transport vehicles which are under customs supervision.

In the state of necessary defense or emergency the official of the customs body of the Kyrgyz Republic in absence of special devices shall have the right to apply fire arms or use any other handy devices.

The full list of special means used in the customs bodies of the Kyrgyz Republic shall be specified by the Cabinet of Ministers of the Kyrgyz Republic.

Article 435. Carrying, keeping and use of fire arms

In fulfillment of official duties certain categories of officials established by the State Customs Inspectorate shall have the right to carry, keep and use fire arms.

The list of types of fire arms and ammunition thereto being used in the customs bodies of the Kyrgyz Republic shall be specified by the Cabinet of Ministers of the Kyrgyz Republic. Article 436. Application and Use of Fire Arms

As an extreme measure the officials of the customs bodies of the Kyrgyz Republic mentioned in Article 435 of this Code shall have the right to use fire arms in the following cases:

1) for repulsion of the attack on officers of the customs bodies of the Kyrgyz Republic when their life or health are exposed to danger;

2) for repulsion of the attack on fire arms of officials of the customs bodies of the Kyrgyz Republic. An attempt of a person seized by the official of the customs body of the Kyrgyz Republic to come up to the fire arm by decreasing the distance established by this official or to touch this fire arm shall be considered to be an attempt to seizure the arm;

3) for repulsion of the group or armed attack on buildings, premises, structures and transport vehicles being in possession or use of the customs bodies of the Kyrgyz Republic, on goods and transport vehicles kept under customs control;

4) for detention of a person who is offering armed resistance and also of an armed person refusing to fulfill the legitimate requirement to surrender the arms.

The officials of the customs bodies of the Kyrgyz Republic mentioned in Article 435 of this Code shall have the right to use fire arms additionally in the following cases:

1) for stopping of transport vehicles by damaging them whenever the driver creates real danger to life and health of officers of the customs bodies of the Kyrgyz Republic and does not obey the repeated requirements to stop;

2) for extermination of animals threatening the life and health of officers of the customs bodies of the Kyrgyz Republic;

3) for warning about the intention to apply fire arms, for giving the alarm sound or calling for help.

Application of arms to women, persons with apparent signs of disability and minors except cases when armed resistance is offered, an armed, group or other attack threatening the life and health of officers of the customs bodies of the Kyrgyz Republic is committed, as well as in a sufficient gathering of people when other citizens may be damaged.

The official of the customs body of the Kyrgyz Republic shall immediately report in writing of every case of application of the fire arm to the Head of the customs body of the Kyrgyz Republic or his Deputy who inform the prosecutor of this not later than 24 hours from the moment of application of the fire arm.

Chapter 64

Remuneration of labor, material and living support and social protection of officials of the customs bodies of the Kyrgyz Republic

Article 437. Guarantees of remuneration of labor, material and living support and social protection of officials of the customs bodies of the Kyrgyz Republic

The state shall guarantee improvement of remuneration of labor, level of material and living support and social protection of officials of the customs bodies of the Kyrgyz Republic for the purpose of creation of material grounds for fair implementation by these persons of their official duties.

Article 438. Remuneration of labor of officials of the customs bodies of the Kyrgyz Republic

Remuneration of labor of officials of the customs bodies of the Kyrgyz Republic shall consist of basic salaries, payments for personal titles, payment of language bonus, long service and other bonuses.

Terms and conditions of labor of officials of the customs bodies of the Kyrgyz Republic shall be determined on the basis of the status of these bodies as law-enforcement bodies.

The working hours over the time established by the legislation of the Kyrgyz Republic and also the work during night time, week-ends and holidays shall be compensated to officials of the customs bodies of the Kyrgyz Republic in accordance with the legislation of the Kyrgyz Republic on labor.

Article 439. Payment of allowances in case of death of the official of the customs body of the Kyrgyz Republic, body inquiry and indemnification of material loss

In case of death of the official of the customs body of the Kyrgyz Republic in connection with the execution of the official duties the family of the killed person and his dependents shall be paid a lump sum allowance in the amount of 10 year annual salary (remuneration) of the killed official in the last position held by him in the customs bodies of the Kyrgyz Republic. In addition, the teenage dependents of the killed person shall be paid a monthly allowance in the amount of average monthly salary of the killed official in the last position held by him, before those dependents will reach full legal age or will get an independent source of income; in case of full time students of high and middle studying institutions - by their graduation. The other dependents shall be paid

a pension because of loss of their breadwinner in the amount of average monthly salary of the killed official.

In case when the official of the customs body of the Kyrgyz Republic in connection with execution of official duties is suffered body injury preventing him from further professional activities, the said person shall be paid the lump-sum allowance in the amount of 5 year annual salary (remuneration) in the last position held by him in the customs bodies of the Kyrgyz Republic, and also within ten years - the difference between the amount of his average monthly salary in the last position held by him and the amount of pension.

In case when the official of the customs body of the Kyrgyz Republic is suffered any other injury, he shall be paid the lump sum allowance in the amount of 5 average monthly salaries.

The damage caused to the property of the official of the customs body of the Kyrgyz Republic or of his close relative in connection with the execution by this official of official duties shall be indemnified in full.

Payment of allowances and indemnification of the property damage shall be made from the state budget of the Kyrgyz Republic with further recovery of this amount from guilty individuals.

The decision about paying the lump-sum shall be made by the head of the customs body of the Kyrgyz Republic on the place of injured official's work, based on the court decision or resolution of investigation bodies or the prosecutor on termination of the criminal case or suspension of the preliminary investigation.

Denial or deviation of investigation bodies from initiating the criminal case can be appealed by the customs body of the Kyrgyz Republic to a prosecutor based on made official investigation and other evidence.

The compensation of the damage caused to the property shall be made in accordance to the court's decision.

The annual monetary support of the official of the customs body of the Kyrgyz Republic, which is used for calculation of the amount of lump-sum allowances shall include all types of monetary payments which the indicated person must have received in the year of death or caused injury to his health.

The average monthly salary shall be determined in accordance with the procedure established by the legislation of the Kyrgyz Republic for indemnification by employers of the damage caused to their employees by mutilation, professional disease or any other injury to health in connection with execution of official duties.

The official salary of the customs body official of the Kyrgyz Republic for the purposes of this Article shall also include salary for a special rank, long service bonus, knowledge of the foreign language and other bonuses.

The payment of the lump-sums and compensations of property damages shall be made by the customs body of the Kyrgyz Republic where the injured person has been working before his death, injuries to health or property damage, or if this body has been reorganized or liquidated by its right successor or a higher body.

The amounts of lump-sums and compensation of the property damage shall not be taxable.

The procedure for paying the amounts indicated in this Article shall be determined by the Ministry of Finance of the Kyrgyz Republic in accordance with the State Customs Inspectorate.

Article 440. Insurance of the officials of the customs bodies of the Kyrgyz Republic

The officials of the customs bodies of the Kyrgyz Republic shall be subject to insurance.

The insuring amounts shall be payable:

1) In lethal cases (death) of the insured official in the period of his service in the customs bodies of the Kyrgyz Republic or before the end of one year after discharge from them because of injuries (contusion), other health

injuries, illnesses received in connection with execution of his official duties, his heirs (after showing a certificate on the right to heritage) - in the amount of 12.5 times of annual monetary support;

2) In case of receiving a disability by an insured official in connection with execution of his official duties in the period of his service or before the end of one year after discharge from the customs bodies of the Kyrgyz Republic:

invalid of the I group - in the amount of 7.5 times of the annual monetary support;

invalid of the II group - in the amount of 5 times of the annual monetary support;

invalid of the III group - in the amount of 2.5 times of the annual monetary support;

3) In case of receiving a very serious bodily injury by an insured official in connection with execution of his official duties - in the amount of annual monetary support, but in case of less serious bodily injury - in the amount of semiannual monetary support.

The insured amount for this type of insuring shall be payable irrespective of the other types of insurance payments and payments in order to compensate the damage.

The annual monetary support of the official of the customs body of the Kyrgyz Republic shall be determined in accordance with the last position he held in the customs body of the Kyrgyz Republic and include all types of monetary payments, which the indicated person should have received in the year of occurring of an insured case.

The other conditions and procedure of executing the insuring of the officials of the customs bodies of the Kyrgyz Republic shall be determined by the agreement between the State Customs Inspectorate and an insuring organization.

Article 441. Taxation of incomes received by the officials of the
customs bodies of the Kyrgyz Republic in connection
with implementation of official duties

Taxation of incomes received by officials of the customs bodies of the Kyrgyz Republic in relation to implementation of official duties shall be carried out as applied to the terms and procedure established for service men.

Article 442. The leave of the official of the customs body of the
Kyrgyz Republic

The official of the customs body of the Kyrgyz Republic every year shall be entitled to the 30 day leave without taking into account the time of travel to the place of rest and back with the coverage of travel costs.

Regular 45 day leaves shall be granted to the official of the customs body of the Kyrgyz Republic who serve in areas with hard and unfavorable climatic conditions as determined by the Cabinet of the Ministers of the Kyrgyz Republic.

The officials of the customs bodies of the Kyrgyz Republic shall be entitled to additional paid leave:

after 5 years of service in these bodies - 5 calendar days;

after 10 years of service - 10 calendar days;

after 15 years of service - 15 calendar days.

Article 443. Provision of officials of the customs bodies of the
Kyrgyz Republic with living (housing) space,
telephone and provision of their children with
vacancies in children's pre-school institutions

Executive bodies shall grant persons assigned to the position in the customs body of the Kyrgyz Republic the housing space in the form of a separate

apartment or a bungalow according to standards established by the legislation, in the primary order and no later than one year from the moment of assignment.

The customs bodies of the Kyrgyz Republic shall have the housing assets formed in accordance with the procedure specified by the Cabinet of Ministers of the Kyrgyz Republic.

The officials of the customs bodies of the Kyrgyz Republic irrespective of the departmental reference of the housing fund shall be entitled to the 50% discount for rent, communal services and fuel (electric power).

In case of death of the official of the customs body of the Kyrgyz Republic in connection with the execution thereby of the official duties the right shall be retained for the family of the killed person to receive the housing space on the same terms and grounds as at the moment of his death.

The officials of the customs body of the Kyrgyz Republic using a personal transport vehicle for official purposes shall be paid a compensation in the established amounts.

The officials of the customs body of the Kyrgyz Republic sent to a business trip shall enjoy the right to buy (out of turn) pass tickets for all types of transportation vehicles and to lodge in hotels out of turn according to the official trip certificate.

Article 444. Pensions to officials of the customs bodies of the
Kyrgyz Republic and to their families

The pensions to the officials of the customs bodies of the Kyrgyz Republic and to their families shall be administered by the State Customs Inspectorate as applied to the terms, norms and procedure established by the legislation of the Kyrgyz Republic for persons served in the forces, bodies of interior and for their families.

The officials of the customs bodies of the Kyrgyz Republic after their retirement shall keep the right to health care in medical facilities (institutions) they have been registered.

Chapter 65

Administrative violation encroaching on normal
activity of the customs bodies of the Kyrgyz Republic,
liability for such violations, proceedings on cases of
those violations and their consideration

Article 445. Disobedience to the legal order or the requirement of
an official of the customs body of the Kyrgyz
Republic

Disobedience to the legal order or the requirement of an official of the customs body of the Kyrgyz Republic at the time of implementation by him of his official duties, except for cases stipulated by articles 264, 270, 271, 277, 278, 299, 448-454 of this Code, shall entail a fine in the amount of up to three minimum salaries.

Article 446. The insult of an official of the customs body of
the Kyrgyz Republic, persons participating in
the customs control, customs clearance, as well as
in proceedings on a case of customs rules violation
or its consideration, and also eye-witnesses

The insult of an official of the customs body of the Kyrgyz Republic at performance by him of his official duties, and also of auditors, experts, specialists, interpreters, witnesses and eye-witnesses at absence of attributes of a crime who are attracted or invited for participation in the customs control, customs clearance, proceedings on the case of customs rules violation

or its consideration, shall entail a fine in the amount of up to five minimum salaries.

Article 447. The threat of committing violent actions in relation to an official of the customs body of the Kyrgyz Republic, persons participating in the customs control, customs clearance, proceedings on the case of customs rules violation or in its consideration, as well as eye-witnesses

The threat of drawing of corporal damages, bruises or fulfillment of other violent actions in relation to an official of the customs body of the Kyrgyz Republic in connection with performance by him of his official duties, and also in relation to the auditors, experts, specialists, interpreters, witnesses and eye-witnesses at absence of attributes of a crime, involved attracted or invited for participation in customs control, customs clearance, proceedings on the case about customs rules violation or its consideration, shall entail a fine in the amount of up to five minimum salaries or reformatory works for the period from one to two months with 20% wage deduction or administrative arrest for the period of up to fifteen days.

Article 448. Refusal of the person bearing responsibility for customs rules violation to extradite or failure to present goods, documents, other articles and information necessary for proceedings on the case about customs rules violation and its consideration

Refusal of the person bearing responsibility for customs rules violation to extradite or his failure to present without valid reasons goods, documents, other articles and information necessary for the proceedings and consideration of the case in time established by the official of the customs body of the Kyrgyz Republic which is in charge of the proceedings on the case of customs rules violation or its consideration to that official or an inspector or a specialist authorized by him, shall entail warning or imposition of a fine in the amount of up to five minimum salaries.

In addition, a fine is imposed for each day of delay to present goods, documents, other articles and information in the amount of half of the established minimum salary, beginning from the expiration date of the established term.

Article 449. Refusal of other persons to extradite or a failure to present goods, documents, other articles and information necessary for proceedings on the case on customs rules violation and its consideration

Refusal of persons other than those bearing responsibility for customs rules violation to extradite or their failure to present without valid reasons goods, documents, other articles and information necessary for proceedings on a case about customs rules violation and its consideration in the period of time established by the official of the customs body of the Kyrgyz Republic, which is in charge of proceedings on the case of customs rules violation or its consideration, to that person or an inspector or a specialist authorized by him, shall entail warning or a fine in the amount of up to three minimum salaries on natural persons or officials, as well as persons dealing with entrepreneurial activity without forming a legal entity.

Article 450. Refusal or avoidance of a witness to give explanations

Refusal or avoidance of a person to be questioned on a case on customs rules violation as a witness, without valid reasons, to give required explanations, except for cases of giving evidence against oneself, the spouse and close relatives the circle of which is established by the law, shall entail warning or a fine in the amount of up to one minimum salary.

Article 451. Impeding to audit, inspection, inventory or refusal
to carry out them

Impeding by officials of an enterprise, institution or organization, as well as an individual involved in entrepreneurial activity without forming a legal entity of a performance (under a resolution or any other decision of a customs body of the Kyrgyz Republic) of audit, inspection, and inventory, as well as refusal of officials of a state body, enterprise, institution or organization to perform (under a resolution or any other decision of a customs body of the Kyrgyz Republic) audit, inspection, inventory if such inspections are stipulated by their Charter, regulations and by the legislation of the Kyrgyz Republic, shall entail a fine on officials in the amount of up to three minimum salaries.

Article 452. Refusal or avoidance of an expert of giving a
conclusion (decision), interpreter - of participation
in proceedings on a case of customs rules violation
or in its consideration, and a specialist, besides,
of participation in customs control or in customs
clearance

Refusal or avoidance of an expert of giving a conclusion, interpreter - of participation in proceedings on a case on customs rules violation or in its consideration, and a specialist, besides, of participation in customs control or customs clearance, shall entail a warning or a fine in the amount of up to one minimum salary.

Article 453. Refusal or avoidance of an official of an enterprise,
institution and organization of implementation of the
resolution or assignment order to perform an expert
examination or the requirement to call for an expert
or an interpreter

Refusal or avoidance, without valid reasons, of an official of an enterprise, institution and organization (to which the resolution or assignment of a customs body of the Kyrgyz Republic on conduction of an expert examination or the requirement to call an expert or an interpreter for participation in customs control, customs clearance, proceedings on a case on customs rules violation or in its consideration have been sent) to fulfill them shall entail a warning or a fine on the official in the amount of up to two minimum salaries.

Article 454. Impeding to an official of the customs body of the
Kyrgyz Republic in conduction of a customs inspection
and other procedural actions

Impeding to an official of the customs body of the Kyrgyz Republic in conduction of a customs inspection and other procedural actions, stipulated by this Code, if such impeding does not entail the criminal liability or liability according to other articles of this Code, shall entail a warning or a fine in the amount of up to five minimum salaries or the administrative arrest for the term of up to fifteen days.

Article 455. Use of the property on which arrest is imposed
without permission of the customs body of the Kyrgyz

Republic or failure to comply with requirements and
restrictions for such use

Use of the property, on which arrest by a customs body of the Kyrgyz Republic is imposed, without a permission of this body or failure to comply with requirements and restrictions established by the customs body of the Kyrgyz Republic for such use, shall entail a fine in the amount of up to ten minimum salaries or ten up to one hundred per cent of the used property cost.

Imposition of the administrative punishment shall not release a person who has committed a violation from paying out the material damage caused by the use of this property.

Article 456. Illegal effect or interference with the purpose of
affecting the decision being made or the action being
carried out

Illegal effect or interference in whatever form on the part of enterprises, establishments or organizations, their officials and other workers with the purpose to affect the decision made by the customs body of the Kyrgyz Republic or by its official, or the action carried out by this official, and also such effect or interference of individual businessmen without forming a legal entity, and natural persons shall entail warning or imposition of a fine in the amount of up to three minimum salaries on heads, other officials and any other workers, individual businessmen without forming a legal entity, and natural persons.

Article 457. Proceedings on cases of administrative violations
infringing on the normal activity of the customs
bodies of the Kyrgyz Republic and their consideration

Proceedings on cases of administrative violations infringing on the normal activity of the customs bodies of the Kyrgyz Republic and their consideration shall be carried out according to the provisions of this Chapter as applied to the procedure stipulated by Section X of this Code, and as for the part not settled by them - according to the legislation of the Kyrgyz Republic on administrative violations.

Proceedings on cases of administrative violations indicated in part one of this Article shall be carried out by the officials of the customs bodies of the Kyrgyz Republic authorized thereto.

Cases on administrative violations indicated in part one of this Article shall be considered by district (city) courts.

Article 458. The victim and his rights

The victim or his representative may participate in the proceedings on the case of administrative violation that infringes on the normal activity of the customs bodies of the Kyrgyz Republic and in its consideration.

A person to whom moral, physical and property damages have been caused by administrative violations stipulated by this Chapter shall be recognized as a victim. A person shall be recognized as a victim by marking in the Protocol on the administrative violation or in the Protocol of questioning of the victim.

Officials of customs bodies of the Kyrgyz Republic, as well as auditors, experts, specialists, translators, witnesses and eye-witnesses can be victims in relation to their participation in the customs supervision, customs clearance, proceedings on the case of customs rules violation or its consideration.

The victim shall have the right to read materials of the case, enjoy services of advocates or a representative rendering legal assistance, present evidence, make declarations, be present at consideration of the case, appeal the decision on the case, declare denials to officials of the customs body of the Kyrgyz Republic.

The victim can be questioned on circumstances of the violation. Explanations of the victim shall be subject to checking and estimation alongside with other collected proofs.

The victim shall be paid expenses related to appearance in the customs body of the Kyrgyz Republic or in the district (city) court in accordance with the same procedure as the witness of the case on customs rules violation.

Article 459. Specifics of the proceedings on the case of
administrative violation encroaching on the normal
activity of customs bodies of the Kyrgyz Republic

In case of committing an administrative violation encroaching on the normal activity of customs bodies of the Kyrgyz Republic simultaneously with customs rules violation or at the moment of its detection it shall be allowed to point to the information necessary for consideration of the case on the administrative violation encroaching on the normal activity of the customs bodies of the Kyrgyz Republic in the Protocol on customs rules violation.

The official of the customs body of the Kyrgyz Republic cannot proceed the case on administrative violation encroaching on the normal activity of customs bodies of the Kyrgyz Republic, and the expert, inspector and specialist cannot participate in its proceeding or consideration if one of these persons is a victim or his relative.

In dismissal of the proceedings on the case of administrative violation encroaching on the normal activity of customs bodies of the Kyrgyz Republic before sending such case to the judge for consideration, a copy of the decision within three days from the date of making it shall be granted or sent to the person in relation to whom the case has been proceeded, as well as to the victim or his representative. Such decision of the customs body of the Kyrgyz Republic can be appealed by a person in respect of whom the proceeding has been dismissed or his representative within ten days from the date of making this decision in accordance with the procedure stipulated by Article 383 of this Code.

In the course of the proceedings or consideration of the case on customs rules violation documents on the administrative violation encroaching on the normal activity of the customs bodies of the Kyrgyz Republic must be separated for proceedings.

Article 460. Filing a case on administrative violation encroaching
on the normal activity of the customs bodies of the
Kyrgyz Republic for consideration

Upon termination of the proceedings on the case on customs rules violation encroaching on the normal activity of the customs bodies of the Kyrgyz Republic, Chief of an appropriate customs body of the Kyrgyz Republic, his deputy or the authorized official of the State Customs Inspectorate of the Kyrgyz Republic shall pass a resolution on transfer of such case to the district (city) court for consideration not later than fifteen days before expiration of the term of imposing a penalty. The indicated resolution must contain:

name of the customs body of the Kyrgyz Republic on behalf whereof the resolution has been passed;

surname, name, patronymic of the official who has passed the resolution;

date and place of its passing;

information on the person in respect of whom the resolution has been passed;

statement of circumstances established in carrying out proceedings on the case;

pointing out the Article of this Code providing for the liability for commitment of the violation; the name of a district (city) court.

Expenses appeared in carrying out the proceedings shall be also indicated in the resolution.

Article 461. Procedure of considering the case on administrative violation encroaching on the normal activity of the customs body of the Kyrgyz Republic

The judge of the district (city) court shall consider the case on administrative violation encroaching on the normal activity of the customs bodies of the Kyrgyz Republic himself in accordance with the procedure and terms stipulated by acts of the legislation of the Kyrgyz Republic.

Article 462. Specifics of imposition of a penalty for administrative violations encroaching on the normal activity of the customs bodies of the Kyrgyz Republic

When two and more administrative violations encroaching on the normal activity of customs bodies of the Kyrgyz Republic are committed by one person, the administrative punishment shall be imposed as applied to regulations stipulated by Article 252 of this Code. If one person commits violation of customs rules stipulated by Chapter X of this Code and the administrative violation encroaching on the normal activity of customs bodies of the Kyrgyz Republic stipulated by this Chapter, punishments for the violations shall be imposed for each violation separately, not later than 2 months from the day of committing the administrative violation.

Time of the administrative seizure if it lasted one and more days shall be accounted in imposition of punishment in the form of the administrative seizure or correctional labor. Time of the administrative seizure and the term of staying under the administrative seizure shall be accounted a day for a day. One day of the administrative seizure shall be accounted for three days of correctional labor.

Correctional labor and administrative seizure cannot be applied to military and other persons mentioned in Article 246 of this Code.

Chapter 66 Liability of customs bodies of the Kyrgyz Republic and their officials

Article 463. Liability of customs bodies of the Kyrgyz Republic

The customs bodies of The Kyrgyz Republic shall incur liability for loss and damage harmed to persons and their property as a result of their illegal decisions, activities or inactivity, as well as illegal decisions, activities or inactivity of their officials and other workers during implementation of their official or labor duties.

Losses or damage shall be compensated on general principles in accordance with the procedure stipulated by the legislation of the Kyrgyz Republic.

Damage harmed by legal actions shall not be compensated.

Article 464. Liability of officials and other officers of the customs bodies of the Kyrgyz Republic

Officials and other officers of the customs bodies of the Kyrgyz Republic shall incur a disciplinary, administrative, criminal or other liability for illegal decisions, activities or inactivity according to the legislation of the Kyrgyz Republic.

The President of the Kyrgyz Republic A.Akaev

Adopted by the Legislative Assembly
of the Parliament of the Kyrgyz Republic May 28, 1997

Approved by the Assembly of People's
Representatives of the Parliament of
the Kyrgyz Republic July 4, 1997