

THE CUSTOMS CODE OF THE REPUBLIC OF TAJIKISTAN

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

SECTION I. GENERAL PROVISIONS

CHAPTER 1. BASIC PROVISIONS

Article 1

Customs regulation and customs affairs in the Republic of Tajikistan

1. Customs regulation consists of establishing the procedures and rules complying of which persons exercise the right to convey goods and means of transport across the customs border of the Republic of Tajikistan (hereinafter referred to as the customs border).

Customs regulation shall be executed in accordance with this Code and other normative legal acts of the Republic of Tajikistan.

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

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

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

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

Article 2

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

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

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

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

Article 5

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

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

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

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

Article 6

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

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

2. The provisions of legal acts of the authorized body on customs affairs may not contradict the provisions of customs legislation acts and other normative legal acts of the Republic of Tajikistan or establish requirements, prohibitions and restrictions which are not provided for by the customs legislation acts and other normative legal acts of the Republic of Tajikistan.

Normative legal acts of the authorized body on customs affairs shall be mandatory and shall be applied in coordination with the state authorized body including the authorized body in the area of foreign trade activities.

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

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

Article 7

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

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

Article 8

Method of Calculation of Deadlines Established by this Code

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

Article 9

Treatment of Information Received by Customs Authorities

1. Any information received by customs authorities in accordance with normative legal acts, other legislative acts of the Republic of Tajikistan, acts of the authorized body on customs affairs may be used for customs purposes exclusively.
2. Customs authorities and customs officials, other persons who have access to information specified in Paragraph 1 of this Article by virtue of law or a contract, have no right to disclose, use for personal purposes or transfer to the third parties, including government agencies, information which constitutes the national, commercial, banking, tax or other secret protected by law as well as other confidential information, except for cases established by this Code and other normative legal acts of the Republic of Tajikistan.

Customs authorities shall give the central executive bodies information provided to them, if such information is required by the said bodies for the execution of tasks set forth for them by the legislation of the Republic of Tajikistan, in the procedure agreed upon by both the authorized body on customs affairs and the relevant central executive body, meeting the requirements of legislation of the Republic of Tajikistan for protection of the national, commercial, banking, tax or other secret protected by law as well as other confidential information.

Executive bodies, their officials and other persons who by virtue of law have access to the information received from the customs authorities, have no right to disclose,

distribute, use for personal purposes or transfer the said information to the third parties, except for the cases established by legislation of the Republic of Tajikistan.

3. Information specified in Paragraph 1 of this Article, which constitutes the national, commercial, banking, tax or other secret protected by law as well as other confidential information shall have special regimes of storage and access.

4. The loss of documents containing the national, commercial, banking, tax or other secret protected by law as well as other confidential information, disclosure of such information, use of it for personal purposes or its transference to the third parties shall entail a liability envisaged by legislation of the Republic of Tajikistan.

Article 10

Basic Terms Used in this Code

1. Basic terms used in this Code are as follows:

1) Customs operations - separate actions with regard to goods and means of transport performed by persons and customs authorities during customs clearance of goods and means of transport

2) Taxes - value-added tax and excise tax levied by customs authorities in connection with conveyance of goods across the customs border in accordance with the legislation of the Republic of Tajikistan

3) Internal taxes - value-added tax and excise tax levied by customs bodies on circulation of goods on the territory of the Republic of Tajikistan in accordance with the legislation of the Republic of Tajikistan

4) Carrier - a person conveying goods across the customs territory and (or) conveyance of goods under the customs control within the territory of the Republic of Tajikistan or being responsible for use of means of transport

5) customs broker (representative) - an intermediary who performs customs operations on behalf and (or) on the instruction of a declarant or another person who undertakes the responsibility or who is given the right to perform customs operations in compliance with this Code

6) importation of goods and (or) means of transport into the customs territory of the Republic of Tajikistan - actual crossing by goods and (or) means of transport of the customs border and all the ensuing consequent operations with the goods and (or) means of transport stipulated by this Code prior to their release by customs authorities

7) means of transport - any river vessel (including self-propelled and dumb barges and lighters as well as hydrofoils), hovercraft, aircraft, automotive vehicle (including trailers, semi-trailers and combined vehicles) or a railway rolling-stock unit which are used in international transportation for charged carriage of persons (passengers) or for charged or free industrial or commercial transportation of goods as well as their regular spare parts, accessories and equipment, fuels, oil and lubricants contained in their regular refill tanks, if these are transported together with the means of transport

8) declarant - a person who declares goods or in whose name is a declaration is made

9) customs declaration - a document of an established format containing information required for submission to the customs body in compliance with this Code

10) conveyance of goods and (or) means of transport the customs border -undertaking

activities to import goods and (or) means of transport to the customs territory of the Republic of Tajikistan or to export goods and (or) means of transport from this territory by any method

11) illegal conveyance of goods and (or) means of transport across the customs border - undertaking actions for importing goods and (or) means of transport into the customs territory of the Republic of Tajikistan or for exporting them from this territory in violation of the procedure established by this Code

12) release of goods - actions of customs authorities to permit goods to be used or disposed by the persons concerned in accordance with a customs regime

13) conditional release - release of goods and means of transport with restrictions and provisions on the use and disposal thereof

14) authorized body on customs affairs - a relevant state body authorized by the government of the Republic of Tajikistan to ensure direct realization for customs purposes of the objectives in the area of customs affairs and uniform application of the customs legislation of the Republic of Tajikistan by all customs bodies within the territory of the Republic of Tajikistan.

15) customs authorities - the authorized body in the area of customs affairs and its subordinate customs bodies of the Republic of Tajikistan, except in cases when customs bodies of foreign states are specified in this Code

16) goods - any sort of movable property conveyed across the customs border both for commercial and non-commercial purposes as well as vehicles attributed to immovables conveyed across the customs border. Vehicles specified in sub-Paragraph 7 of this Paragraph shall not be considered as goods

17) domestic goods - goods which have for customs purposes the status of goods being in free circulation on the customs territory of the Republic of Tajikistan, i. e. goods which have not been exported from the customs territory of the Republic of Tajikistan, goods which have been wholly produced in the Republic of Tajikistan, goods released for free circulation on the customs territory of the Republic of Tajikistan, and goods made in the Republic of Tajikistan using goods wholly produced in the customs territory of the Republic of Tajikistan or using goods released for free circulation on the customs territory of the Republic of Tajikistan

18) foreign goods - goods not specified as domestic goods

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

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

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

22) a customs regime - a customs procedure which determines a whole set of requirements and provisions, including the procedure for charging customs duties and

taxes and applying of prohibitions and restrictions established by normative legal acts of the Republic of Tajikistan with regard to goods and means of transport as well as the status of goods and means of transport for customs purposes depending on the purpose of their conveyance across the customs border and their use on the customs territory of the Republic of Tajikistan or beyond of its boundaries

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

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

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

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

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

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

28) foreign persons - persons not specified as domestic persons

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

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

31) freight forwarder - a person acting under the agreement of transport freight in accordance with the civil legislation of the Republic of Tajikistan

32) commercial documents - invoice, shipping and packing lists and other documents

which are used in compliance with international legal acts ratified by the Republic of Tajikistan, with normative legal acts of the Republic of Tajikistan or with established traditions used for business transactions when carrying out external economic or other activities and which by virtue of law, contract, agreement of the parties or business traditions are used for confirmation of the effect of the transaction related to conveyance of goods across the customs border, unless otherwise ensuing from this Code

33) customs documents - documents drawn up for customs purposes

34) transportation (conveyance) documents - a bill of lading, invoice or other documents confirming the existence and the content of a contract for transportation of goods and accompanying goods and means of transport during international transportation

2. All other terms shall be used in this Code in the meaning determined by other normative legal acts of the Republic of Tajikistan.

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

Article 11

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

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

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

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

Article 12

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

1. Goods, which in compliance with normative legal acts of the Republic of Tajikistan are prohibited for importation into the customs territory of the Republic of Tajikistan, shall be retained by customs authorities and the measures shall be taken stipulated by the legislation of the Republic of Tajikistan. These goods are subject to immediate exportation from the customs territory of the Republic of Tajikistan, unless otherwise established by this Code or other normative legal acts of the Republic of Tajikistan. The carrier shall export the said goods. In case of impossibility to export the

goods or in case of non-execution of immediate exportation these goods shall be subject to placement in temporary storage warehouses or other places that constitute zones of customs control (Article 403) at the expense of persons mentioned in Article 15 of this Code. Time limit for temporary storage of such goods is three days unless another time limit is established by other normative legal acts of the Republic of Tajikistan with regard to certain categories of goods. Upon expiry of this time period the said goods shall be disposed of in compliance with Chapter 58 of this Code.

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

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

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

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

Article13

Customs Clearance and Customs Control

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

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

Article14

Use and Disposal of Goods and Means of Transport

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

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

Article15

The Obligation to Perform Customs Operations for Release of Goods

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

- 1) in case goods are conveyed across the customs border in compliance with an external economic transaction contract concluded by a domestic person - the domestic person who concluded such an external economic transaction contract or on whose behalf or upon instruction of which this transaction contract was concluded
- 2) in case goods are conveyed across the customs border without conclusion of an external economic transaction contract by a domestic person:
- 3) a person having the right of ownership and (or) the right of using goods on the customs territory of the Republic of Tajikistan
- 4) other persons acting in the capacity that, in compliance with the civil legislation of the Republic of Tajikistan and (or) this Code, is sufficient for performance on their own behalf of legally significant actions with the goods placed under the customs control.

Article 16

Guarantees of the Appropriate Fulfillment of Obligations Established by this Code

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

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

Article 17

Activities in the Area of Customs

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

Article 18

Registers of Persons Carrying out Activities in the Area of Customs

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

Article 19

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

1. Legal entities shall be included in the registers of persons carrying out activities in the

area of customs in compliance with the terms established by this Code. No payment shall be made for inclusion to these registers.

2. A legal entity shall apply to the customs bodies with a written application for inclusion in

one of the registers of persons carrying out activities in the area of customs. The application shall contain data as stipulated by this Code and also this legal entity shall present documents confirming the information stated in the application according to a list of confirmation documents established by this Code.

3. Documents envisaged by Paragraph 2 of this Article may be presented in the original or photocopies certified in compliance with the established procedure.

Upon completion of considering the application the customs body shall be obliged to return to the applicant at the request the original documents which had been presented to the customs bodies.

The customs body shall review an application within a period of time not exceeding 30 days from the date the application was received. The customs body shall forward to the authorized body on customs affairs the opinion to make a decision on the inclusion of the applicant in the relevant register thereupon. The decision on inclusion of the applicant in the relevant register shall be registered by way of issuance to the applicant of a certificate of inclusion in the specified register. The applicant shall be entitled to undertake the relevant activities in the area of customs from the date on receiving the certificate.

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

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

Article 20

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

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

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

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

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

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

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

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

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

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

Article 21

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

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

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

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

certificate has expired

- 3) when making a decision on revocation of a certificate - from the date when such a decision comes into effect
 - 4) in case of liquidation of the legal entity - from the day following the day when the record was made by the registration bodies in the Single State Register of Legal Entities stating that this legal entity is in the process of liquidation in compliance with legislation of the Republic of Tajikistan
 - 5) in case of cessation of activity of a legal entity as a result of reorganization, except in case of its transformation - from the day following the day when reorganization of the legal entity is considered to be completed in compliance with legislation of the Republic of Tajikistan
2. Expulsion of a legal entity from the registers of persons carrying out activities in the sphere of customs shall not exempt this legal entity (its assignee) from the obligation to complete customs operations with regard to transportation or storage of goods placed under the customs control or to perform other actions with regard of which the obligation arose prior to the expulsion of the legal entity from the relevant register in compliance with the procedure established by this Code.

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

Article 22

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

1. A person with regard to whom a customs authority or a customs official made a decision or performed an action as well as a person with regard to whom no decision was made or an action to be taken was not taken within the established time limit, shall be entitled to apply to this customs authority with a request for information about the reasons and the grounds for the decision made or an action taken, or about the reasons for non-decision or non-performance of an action, if this concerns the rights and lawful interests of the said persons directly and personally.
2. The request shall be submitted within six months from the date a decision was made, an action (inaction) took place, or from the date of expiry of the time limit for the decision to be made or for an action (inaction) to take place, or from the date when the person/entity came to know about the decision made or an action (inaction) taken.
3. The persons concerned may apply with a request for providing the required information both in oral and in written form. An oral request for information shall be subject to consideration by the customs authority on the day of receipt of the said request. When a written request for information is submitted, the reply shall be provided in writing within 10 days from the date the said request was received.

Article 23

Information on Normative Legal Acts in the Area of Customs Affairs

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

Article 24

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

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

C H A P T E R 5 CUSTOMS STATISTICS

Article 25

Customs Foreign Trade Statistics of the Republic of Tajikistan

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

foreign trade statistics of the Republic of Tajikistan to the government of the Republic of Tajikistan and other bodies which are established by the legislation of the Republic of Tajikistan.

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

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

2. Customs foreign trade statistics of the Republic of Tajikistan shall be maintained in compliance with this Code and with other normative legal acts of the Republic of Tajikistan.

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

Article 26

Special Customs Statistics

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

2. The customs bodies shall use the data of special customs statistics exclusively for customs purposes.

Article 27

Documents and Information Used for Statistical Purposes

1. Documents and information submitted by persons in compliance with the provisions of this Code shall be used for statistical purposes.

2. The provisions set forth by Article 9 of this Code shall cover the information used for statistical purposes.

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

Article 28

Scope of Application of this Chapter

1. The country of origin of goods shall be determined in compliance with the provisions of this Chapter in all the cases when the application of measures of tariff and customs regulation as well as of prohibitions and restrictions established according to the normative legal acts of the Republic of Tajikistan depends on the country of origin of goods.

2. The rules for determination of the country of origin of goods shall be established to apply the tariff preferences or non-preferential measures of the trade policy.

Article 29

Determination of the Country of Origin of Goods

1. The country of origin of goods shall be defined as the country where goods were wholly produced (Article 30) or were undergone sufficient processing (Article 31) in compliance with the criteria established by this Code or in the procedure set forth by this Code. The country of origin of goods may be understood as a group of countries, customs unions of the countries, region or part of a country, if it is necessary to identify them for the purpose of determining the country of origin of goods.

2. Upon the request of a declarant or of another the person concerned the customs bodies shall adopt a preliminary decision on determining the country of origin of goods in compliance with Articles 41-44 of this Code.

Article 30

Goods Wholly Produced in a Given Country

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

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

Article 31

Criteria for Sufficient Processing of Goods

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

Article 32

Particular Features of Determining the Country of Origin of Goods

1. When determining the country of origin of goods in unassembled or disassembled state, or of goods supplied in several lots as a result of the impossibility of their shipment in one lot for the reasons of production or transportation conditions, as well

as in the event that a lot of goods is subdivided into several lots by mistake, upon the declarant's wish such goods shall be considered as a single commodity.

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

- 1) preliminary notification of the customs authorities of a shipment of goods in disassembled or unassembled state, shipped in several lots, stating the reasons for such supply and providing specifications of each lot containing the classification codes of the goods in compliance with the Commodity Nomenclature of the Foreign Economic Activities, the value and country of origin of the goods in each lot, or documents confirming the incorrect subdivision of commodities into several lots
- 2) shipment of all lots of goods from the same country by the same supplier
- 3) declaration of all lots of goods to the same customs authority
- 4) importation into the customs territory of the Republic of Tajikistan of all shipments of goods within a period of time not exceeding one year from the date of acceptance of the customs declaration by the customs body or from the date of expiry of the term for submission of the customs declaration in respect of the first lot of goods to customs. Upon a declarant's justified request, the mentioned period for shipping remaining lots of goods shall be extended by the customs authorities for a period of time required for importation of all lots of these goods.

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

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

Article 33

Confirmation of the Country of Origin of Goods

1. In witness of the country of origin of goods the customs authorities shall be entitled to demand presentation of documents confirming the origin of goods from a given country in cases envisaged by Article 36 of this Code.
2. Declaration of origin of goods (Article 34), or, in cases stipulated by the government of the Republic of Tajikistan, certificate of origin of goods (Article 35) shall be the documents confirming the origin of goods from a given country.

Article 34

Declaration of Origin of Goods

1. In compliance with this Code a declaration of origin of goods drawn up in an arbitrary form may serve as a document confirming the country of origin of goods

provided that it contains information which allows to determine the country of origin of goods. Commercial or any other documents which are related to goods and which contain a statement of the country of origin made by a manufacturer, a seller or an exporter in connection with exportation of goods may be used as such a declaration.

2. When information on the country of origin of goods stated in the declaration of origin of goods is based on criteria other than those applied in the Republic of Tajikistan (Articles 30 and 31), then the country of origin of goods shall be determined in compliance with the criteria applied in the Republic of Tajikistan.

Article 35

Certificate of Origin of Goods

1. 'Certificate of origin of goods' shall mean a document unambiguously proving the country of origin of goods and issued by the bodies or organizations authorized by that country or by the country of exportation, provided that in the country of exportation the certificate of origin is issued based on information received from the country of origin of goods.

When information on the country of origin of goods in the certificate of origin of goods is based on criteria for sufficient processing other than those applied in the Republic of Tajikistan (Articles 30 and 31), then the country of origin of goods shall be determined in compliance with the criteria applied in the Republic of Tajikistan.

2. When goods are exported from the customs territory of the Republic of Tajikistan, the certificate of origin of goods shall be issued by the bodies or organizations authorized by the government of the Republic of Tajikistan, whenever such a certificate is required under the terms of a contract, in compliance with the national regulations of the country of importation of goods or when the availability of this certificate is stipulated by international legal acts ratified by the Republic of Tajikistan.

The bodies or organizations which issued the certificate of origin of goods shall be obliged to keep a copy of it and other documents based upon which the origin of goods was determined, for at least four years from the day of its issuing.

3. The original certificate of origin of goods shall be submitted together with the customs declaration and with other documents required for customs clearance of goods imported into the customs territory of the Republic of Tajikistan. In case of the loss of the certificate, an officially certified copy shall be accepted.

4. If the certificate of origin is not completed properly (if it has erasures, blots or uncertified corrections, if the required signatures, stamps or seals are absent, if the information in the certificate does not allow to establish their relation to the declared goods, if the country of origin of goods or the criteria based upon which the country of origin was determined are not stated unambiguously in the certificate, when indication of such criteria is mandatory required in compliance with international legal acts ratified by the Republic of Tajikistan or normative legal acts of the Republic of Tajikistan) or if signs have been detected indicating that the certificate may contain unreliable information, the customs body shall be entitled to apply to the authorized bodies or organizations of the country which issued the certificate of origin of goods with a request for additional documents or clarifying information.

5. The customs body shall also be entitled to apply to the authorized bodies or organizations of the country, which issued the certificate of origin of goods, with a request to present additional documents or clarifying information in order to execute selective inspection. Such selective inspection shall not prevent goods from being released based on information about the country of their origin specified at their clearance from customs.

Article 36

Submission of Documents Confirming the Country of Origin of Goods

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

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

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

- 1) goods imported into the customs territory of the Republic of Tajikistan are declared for the customs regime of international customs transit or for the customs regime of temporary import with full exemption from payment of customs duties and taxes, except for the cases when the customs bodies have detected signs indicating that the goods originate from the country whose goods are prohibited for importation into the Republic of Tajikistan or for the transit across its territory in compliance with international legal acts ratified by the Republic of Tajikistan or normative legal acts of the Republic of Tajikistan
- 2) the total customs value of goods conveyed across the customs border shipped at the same time in the same way by the same shipper to the address of the same consignee, in the same vehicle under the same invoice and waybill makes up less than 400 fold of the statutory minimum monthly wage.
- 3) goods are conveyed across the customs border by natural persons in compliance with Chapter 37 of this Code
- 4) in other cases stipulated by international normative legal acts ratified by the Republic of Tajikistan or normative legal acts of the Republic of Tajikistan.

Article 37

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

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

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

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

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

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

Article 38

Commodity Nomenclature of the Foreign Economic Activities

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

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

Article 39

Maintenance of the Commodity Nomenclature of the Foreign Economic Activities

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

The authorized body on customs affairs shall:

- 1) represent the Republic of Tajikistan in international organizations on issues relating to the development, amendment, addition, interpretation and application of international principles of the Commodity Nomenclature of the Foreign Economic Activities
- 2) ensure monitoring of amendments and additions to the international principles of the Commodity Nomenclature of the Foreign Economic Activities, and monitoring of internationally accepted explanations and interpretations of these principles
- 3) make proposals to the government of the Republic of Tajikistan on bringing the Commodity Nomenclature of the Foreign Economic Activities into conformity with the international principles
- 4) ensure proposals are made in coordination with other interested government agencies with regard to further development, amendments and additions to the Commodity Nomenclature of the Foreign Economic Activities
- 5) draft and update a master copy of the Commodity Nomenclature of the Foreign Economic Activities
- 6) ensure publication of the Commodity Nomenclature of the Foreign Economic Activities, international explanations, guidelines and decisions on interpretation of international principles
- 7) develop, approve and ensure publication of all mandatory decisions pertaining to classification of certain categories of goods
- 8) carry out other functions required to maintain the Commodity Nomenclature of the Foreign Economic Activities.

Article 40

Classification of Goods

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

Article 41

Adoption of a Preliminary Decision

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

Article 42

Application for a Preliminary Decision

1. An applicant shall submit to the relevant customs authority an application for a preliminary decision made out in written form.

The application shall contain all information required for making a preliminary decision. The application shall be supplemented with samples and specimens of goods, description of the goods, photographs of them, drawings, sketches, commercial, technical and other documents.

The application for a preliminary decision shall be considered within a time limit established by the law of the Republic of Tajikistan "Concerning requests of citizens".

2. When the information submitted by the applicant in his/her/its application for a preliminary decision is not sufficient for making a preliminary decision, the customs authorities within 30 days from the day of receipt of such an application shall notify the applicant of the need to provide additional information with establishing of a time limit for its submission. If the requested information has not been provided within the established time limit, the application for making a preliminary decision shall be declined.

Declining an application for making a preliminary decision shall not prevent the applicant from making a repeated application to the customs authorities for making a preliminary decision, provided the reasons for which the previous application was denied are rectified.

Article 43

Legal Value and Validity of a Preliminary Decision

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

Article 44

Annulment, Change or Suspension of a Preliminary Decision

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

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

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

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

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

4. A preliminary decision made by the customs bodies may be revoked in the following cases:

1) in case of change of the Commodity Nomenclature of Foreign Economic Activities, or when the World Customs Organization adopts the classification decisions, which are mandatory for application in the Republic of Tajikistan

2) in case international legal acts ratified by the Republic of Tajikistan or normative legal acts of the Republic of Tajikistan relating to the issues of determination of the country of origin of goods establish other requirements and terms for determination of the country of origin of goods.

A decision on revocation of a preliminary decision shall be made not later than three days after publication of the above-mentioned legislative acts and shall come into effect as of the date these acts enter into force.

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

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

Article 45

Right to Appeal

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

Article 46

The Procedure for Appeal

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

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

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

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

Article 47

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

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

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

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

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

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

Article 48

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

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

- 1) from the date that the person discovered or should have discovered that his/her rights, freedoms or lawful interests were infringed upon, or obstacles were created for their realization, or any responsibility that is not stipulated by the law was imposed on him/her
- 2) from the date of expiration of the time limit for making a decision or for taking actions by a customs authority or by a customs official when making the decision or taking the actions by them is stipulated in compliance with this Code.

Article 49

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

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

Article 50

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

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

Article 51

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

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

Article 52

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

1. A customs body shall refuse to consider an appeal of a decision, actions (inaction) of a customs authority or of a customs official essentially if the prescribed time limit for filing an appeal was not complied with, and the person did not apply with a request to renew an expired time limit for filing an appeal, or the request to restore an expired deadline for filing an appeal was rejected.
2. A decision to refuse essential consideration of an appeal of a decision, actions (inaction) of a customs authority or of a customs official shall be made within a period not exceeding three days from the day the appeal is received.
3. Decision of a customs authority to refuse essential consideration of an appeal of a decision, actions (inaction) of a customs authority or of a customs official may be appealed to a superior customs authority or in court.

Article 53

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

1. An appellant may withdraw his/her appeal of a decision, actions (inaction) of a customs authority or of a customs official at any stage and any moment prior to the moment when a decision is made on the appeal.
2. A repeated appeal concerning the same issues may be filed within the time limit established by Article 48 of this Code.

Article 54

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

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

Article 55

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

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

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

Article 56

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

1. The customs authority a decision, actions (inaction) of which or of the customs official employed by which is acknowledged as unlawful shall take an action for implementation of the decision of a customs authority to satisfy the appeal of the decision, actions (inaction) of the customs authority or of the customs official, within a period of 5 days from the day the decision to satisfy the appeal is received by the customs authority the decision, actions (inaction) of which was acknowledged as unlawful, unless the decision to satisfy the appeal prescribes a different time limit for taking action for implementation of this decision.
5. When a customs official who is considering on behalf of the customs authority an appeal of a decision, actions (inaction) of a customs authority or of a customs official detects signs indicating that a customs official is guilty of non-fulfillment or of improper fulfillment of his/her official duties, the customs official considering the

appeal shall take measures to subject the official guilty of non-fulfillment or of improper fulfillment of his/her official duties to a disciplinary action in compliance with the established procedures.

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

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

Article 57

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

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

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

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

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

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

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

Article 45

Right to Appeal

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

Article 46

The Procedure for Appeal

1. Decisions, actions (inaction) of customs authorities or customs officials may be appealed to customs authorities, prosecutor's office and (or) to the court. Filing an appeal of a decision, actions (inaction) of a customs body of a customs official to customs authorities shall not exclude the possibility of simultaneous or consequent filing of a similar appeal to prosecutor's office or a court. An appeal of a decision, actions (inaction) by a customs body or by a customs official filed to customs authorities and prosecutor's office or a court shall be considered by these same authorities.
2. The procedures for filing, considering and satisfying an appeal forwarded to the prosecutor's office or courts shall be established by the legislation of the Republic of Tajikistan.
3. The procedures for filing, considering and satisfying appeals of decisions, actions (inaction) by the customs bodies or by customs officials which are forwarded to customs bodies shall be established by this Chapter and shall be applied in case of appeal of any decisions, actions (inaction) of customs authorities or of customs officials, except for appeal of resolutions of customs authorities (customs officials) on cases of administrative offences.

Article 47

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

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

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

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

2. A customs authority or a head of a customs authority a decision, actions (inaction) of

which is appealed shall forward the appeal within a period of five days from the day of its receipt to a superior customs authority along with confirming documents and materials thereon.

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

Article 48

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

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

- 1) from the date that the person discovered or should have discovered that his/her rights, freedoms or lawful interests were infringed upon, or obstacles were created for their realization, or any responsibility that is not stipulated by the law was imposed on him/her
- 2) from the date of expiration of the time limit for making a decision or for taking actions by a customs authority or by a customs official when making the decision or taking the actions by them is stipulated in compliance with this Code.

Article 49

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

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

Article 50

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

1. An appeal of a decision, actions (inaction) of a customs authority or of a customs official shall be filed in written form and shall be signed by the appellant.
2. An appellant shall not be obliged to attach to his/her/its appeal documents proving the circumstances pointed out in the appeal. If submission of such documents is significantly important for consideration of the appeal and if these documents are not available with the customs authority a decision, actions (inaction) of which or of a

customs official employed by which are appealed, then the customs authority considering this appeal shall be entitled to ask for these documents from the appellant. In this case the time limit for consideration of an appeal of a decision, actions (inaction) of a customs authority or of a customs official shall be suspended until the appellant presents documents requested by the customs authority, but for a suspension period not to exceed three months. In case of the appellant's failure to present documents requested by the customs authority a decision on the appeal shall be made regardless of the arguments, which have not been supported by documentary proof.

Article 51

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

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

Article 52

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

1. A customs body shall refuse to consider an appeal of a decision, actions (inaction) of a customs authority or of a customs official essentially if the prescribed time limit for filing an appeal was not complied with, and the person did not apply with a request to renew an expired time limit for filing an appeal, or the request to restore an expired deadline for filing an appeal was rejected.
2. A decision to refuse essential consideration of an appeal of a decision, actions (inaction) of a customs authority or of a customs official shall be made within a period not exceeding three days from the day the appeal is received.
3. Decision of a customs authority to refuse essential consideration of an appeal of a decision, actions (inaction) of a customs authority or of a customs official may be appealed to a superior customs authority or in court.

Article 53

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

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

moment when a decision is made on the appeal.

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

Article 54

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

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

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

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

Article 55

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

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

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

Article 56

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

1. The customs authority a decision, actions (inaction) of which or of the customs official employed by which is acknowledged as unlawful shall take an action for implementation of the decision of a customs authority to satisfy the appeal of the decision, actions (inaction) of the customs authority or of the customs official, within a

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

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

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

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

Article 57

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

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

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

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

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

copy of the statement of consideration of an appeal against a decision, actions (inaction) of a customs official under simplified procedures shall be handed to the appellant.

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

C H A P T E R 8 BASIC PROVISIONS PERTAINING TO CUSTOMS CLEARANCE

Article 58

Scope of Application of this Chapter

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

Article 59

Procedure for Conducting Customs Clearance

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

Article 60

Commencement and Termination of Customs Clearance

1. Customs clearance of goods and vehicles shall commence:
 - 1) when importing goods - at the moment of submission of a preliminary customs declaration or documents to the customs bodies in compliance with Article 72 of this Code (depending on which action is performed earlier), and in cases stipulated by this Code - at the moment of a verbal declaration or performance of other actions proving the intent of the person to clear goods from customs
 - 2) when exporting goods - at the moment of submission of the customs declaration, and in cases stipulated by this Code - at the moment of a verbal declaration or performance of other actions proving the intent of the person to clear goods from customs.
2. Customs clearance shall be terminated after customs operations have been carried out

which are required in compliance with this Code for application of customs procedures to goods, for placement of goods under a customs regime or for ending the term of a customs regime if this customs regime is valid for a certain time period, and for calculating and levying customs payments.

Article 61

Permission of the Customs Authorities for the Performance of Customs Operations

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

If checking compliance with the terms and conditions for giving permission and for issuing a permit of the customs bodies for the performance of customs operations may be completed after the permit has been issued without detriment to exercising customs control and if, in case of non-compliance with these terms and conditions which is detected later, violations of the customs legislation of the Republic of Tajikistan may be eliminated, then a permit of the customs bodies for performance of customs operations shall be issued prior to conducting such an inspection.

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

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

Article 62

Location and Time for Performing Basic Customs Clearance Operations for Goods

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

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

Article 63

Documents and Data Required for Customs Clearance

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

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

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

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

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

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

6. Customs bodies shall not be authorized to refuse to accept documents required for customs clearance because of minor inaccuracies that do not alter the main information stated in the documents for determining the amount of customs payments, and do not affect decisions made by the customs bodies with regard to the application of prohibitions and restrictions established in compliance with normative legal acts of the Republic of Tajikistan. In case of refusal by a customs authority to accept the said documents this customs authority shall notify the person, which submitted these documents, of the reasons for refusal. Upon this person's request the customs authority shall give the said notification in writing.

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

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

Article 64

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

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

Article 65

The Language Used in the Course of Customs Clearance

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

Article 66

Customs Clearance and Control by Other Government Agencies

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

Article 67

Priority Order for Customs Clearance

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

Article 68

Special Simplified Procedures of Customs Clearance for Certain Persons

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

1) persons against which there are no resolutions on the cases of administrative violations in the area of customs affairs which have entered into force but unexecuted as of the day of the application of these persons to customs bodies for application of

special simplified procedures.

persons who as of the day of their application to the customs bodies do not use special simplified procedures and no resolutions on cases of administrative violations in the area of customs affairs have come into effect but have not been implemented

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

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

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

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

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

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

Article 69

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

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

compliance with normative legal acts of the Republic of Tajikistan.

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

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

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

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

Article 70

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

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

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

Article 71

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

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

Article 72

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

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

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

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

2. The carrier shall be entitled to submit documents and data to the customs bodies prior to the actual delivery of goods and means of transport to the customs territory of the Republic of Tajikistan.

3. The carrier shall be entitled to submit documents (part of documents) electronically in compliance with this Code and using the procedures established by the authorized body on customs affairs.

4. When the carrier submits documents made in foreign languages, in case of need the customs bodies shall be entitled to demand translation to the state language or language of international communication of only those information, which are stipulated by Articles 73 - 76 of this Code.

5. On behalf of the carrier documents and data may be submitted by any other person/entity acting on his/her/its behalf.

Article 73

Documents and Data Presented During International Transportation by Motor Transport

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

- 1) information on the state registration of the vehicle
- 2) the name and address of the carrier of goods
- 3) the name of the country of departure and the country of destination of goods
- 4) the name and address of the consignor and the consignee of goods
- 5) information on the seller and the buyer of goods in compliance with commercial documents available with the carrier
- 6) information on the number of cargo items, their marking and the types of packaging of goods
- 7) the names and codes of goods in compliance with international requirements to commodity description and encoding on the level of at least the first four digits
- 8) gross weight of cargoes (in kilograms) or the volume of goods (in cubic meters),

except for large-size cargoes

9) information on the availability of goods prohibited or restricted for importation onto the customs territory of the Republic of Tajikistan

10) information on the place and date of making the international invoice and motor waybill.

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

1) documents for the vehicle

2) international invoice and motor waybill

3) commercial documents for the carried goods available with the carrier.

Article 74

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

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

1) information on registration of a vessel and on its national identity

2) the name and description of the vessel

3) the family name of the captain

4) the family name and address of a ship agent

5) information on the number of passengers on the vessel, their first names, family names, nationality (citizenship), dates and places of birth, the name of the port of boarding and disembarkation

6) information on the quantity and composition of crew members

7) the name of the port of departure and the port of call of the vessel

8) the names, total quantity and description of goods

9) information on the number of cargo items, their marking and the types of packaging of goods

10) the names of the port of loading and the port of discharge of goods

11) numbers of consignments or other documents confirming the availability and the content of a marine/internal water transportation agreement for goods subject to discharge in this port

12) the names of ports of discharge of goods remaining onboard the vessel after discharge in this port

13) the names of initial ports of departure of goods

14) the name of vessel stores and supplies available on the vessel and their quantity

15) description of placement of goods on the vessel

16) information on the presence (absence) of international mail items onboard a vessel

17) information on the presence (absence) of goods prohibited or restricted for importation into the customs territory of the Republic of Tajikistan onboard a vessel, including the national currency of the Republic of Tajikistan and hard currency values available with crew members, medications containing narcotic substances, strong medicines, psychotropic and poisonous substances

18) information on the presence (absence) onboard a vessel of dangerous goods,

including firearms and ammunition.

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

- 1) general declaration
- 2) cargo declaration
- 3) declaration of vessel stores and supplies
- 4) declaration of personal belongings of the crew members
- 5) the vessel role
- 6) the list of passengers
- 7) the document prescribed by the World Postal Convention
- 8) consignments or other documents confirming the existence and the content of an agreement for marine/internal water transportation.

Article 75

Documents and Data Presented during International Transportation by Air Transport

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

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

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

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

- information on their luggage (passenger register)
- 6) a document prescribed by the World Postal Convention.

Article 76

Documents and Data Presented during International Transportation by Railway Transport

1. During international transportation by railway transport the carrier shall provide the following information to the customs bodies:
 - 1) the name and address of the consignor of goods
 - 2) the name and address of the consignee of goods
 - 3) the name of the station of departure and destination of goods
 - 4) information on the quantity of cargo items, their marking and the types of packaging of goods
 - 5) the names and codes of goods in compliance with the Harmonized System of Commodity Description and Encoding or with the External Economic Activity Commodity Nomenclature on the level of at least the first four digits
 - 6) gross weight of cargoes (in kilograms)
 - 7) identification numbers of containers.
2. The carrier shall provide information specified in Paragraph 1 of this Article by way of submitting the following documents to the customs bodies:
 - 1) bill of lading
 - 2) commercial documents for the carried goods available with the carrier.

Article 77

Operations with Goods and Vehicles at the Point of Delivery

1. Upon delivery of goods and submission of the appropriate documents and data to the customs bodies accordingly, the goods may be unloaded or reloaded (Article 78), placed to temporary storage warehouse (Chapter 12), declared for a certain customs regime or to internal customs transit (Chapter 10).
2. Goods shall acquire the status of goods placed for temporary storage starting from the moment of their presentation at the place of delivery. Upon expiry of the maximum time limit for temporary storage (Article 103) the customs bodies shall dispose of these goods in compliance with Chapter 57 of this Code.
3. When checking goods the importation of which to the Republic of Tajikistan is prohibited or restricted in compliance with normative legal acts of the Republic of Tajikistan, and when ensuring compliance with the prohibitions and restrictions also lies within the competence of other government agencies, the customs bodies shall ensure coordination of such activities and their simultaneous execution.
4. Vehicles shall be subject to customs clearance in compliance with Chapter 36 of this Code.

Article 78

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

1. Goods shall be unloaded and reloaded (transferred) from a vehicle, which arrived to the customs territory of the Republic of Tajikistan, at the point of delivery and during the official business hours of the customs bodies in areas specially designated for these purposes.

Goods may be unloaded and reloaded (transferred) in other places and (or) outside of the established business hours of the customs bodies only with permission of the customs bodies, which may be granted on request of the person concerned in compliance with Articles 465 and 466 of this Code.

2. Areas of unloading and reloading (transfer) of goods shall be the customs control zones. The said areas must be designed and equipped in such a way as to ensure safety of goods and to exclude the possibility of access to them by persons who do not take part in the performance of cargo operations.

3. Upon request of the person/entity performing cargo operations with goods in a river port, the goods may be located in areas of unloading, reloading (transfer) without placement in temporary storage areas, for the period of time required to perform the said cargo operations, but not exceeding the time limit established in compliance with Article 103 of this Code.

4. In the event of loss of goods or transfer of goods to third parties without the permission of customs bodies, the person/entity performing cargo operations shall be responsible for payment of customs duties and taxes in compliance with this Code.

5. Unloading of goods prohibited for importation in the Republic of Tajikistan in compliance with normative legal acts of the Republic of Tajikistan shall be prohibited.

H A P T E R 10 INTERNAL CUSTOMS TRANSIT

Article 79

Internal Customs Transit

1. 'Internal customs transit' shall mean the customs procedure when foreign goods are conveyed through the customs territory of the Republic of Tajikistan without payment of customs duties and taxes and without imposition on them of economic prohibitions and restrictions established in compliance with normative legal acts of the Republic of Tajikistan.

2. Internal customs transit shall be employed when transporting goods from the point of their delivery to the location of the customs point of destination (Article 92), from the place of location of goods at the moment of their declaration to the place of their exportation from the customs territory of the Republic of Tajikistan, between temporary storage warehouses, bonded warehouses, as well as in other cases of transportation of foreign goods through the customs territory of the Republic of Tajikistan if no security is provided for payment of customs levies for the goods.

3. The provisions of this Chapter shall not be applicable to goods conveyed by air transport, provided that an air vessel when making a regular international flight at the point of delivery of goods comes in the land as a via point on the way to destination port or is forced to land for technical reasons without partial discharge of goods, as well as to the goods conveyed by pipelines and electric power lines.

4. Any carrier, including the customs carrier, may transport goods under the domestic customs transit procedure.

Article 80

Permit for Internal Customs Transit

1. The internal customs transit shall be allowed with the written permission of the customs body in the region of the activities of which the conveyance of goods is started in accordance with the customs procedure of the internal customs transit (customs body of departure).

2. The permit for internal customs transit shall be issued to the following persons:

1) carrier

2) freight forwarder if he (she) is a domestic person

3) persons mentioned in paragraph 6 of this Article

3. The permit for internal customs transit shall be issued in fulfilment of the following requirements:

1) if the importation of goods to the Republic of Tajikistan is not prohibited in accordance with normative legal acts of the Republic of Tajikistan

2) if with respect to imported goods the border control and other types of state control at the place of their arrival have been conducted when goods are subject to such control in accordance with normative legal acts of the republic of Tajikistan at the place of their arrival

3) if permissions and (or) licenses are provided with respect to goods in case when the conveyance of these goods on the customs territory of the Republic of Tajikistan is allowed with these permissions and (or) licenses according to normative legal acts.

4) If a transit declaration (Article 81) with respect to goods is submitted

5) If a vehicle is equipped properly in the case when goods are transferred with customs seals and stamps (Article 84)

6) If the identification of goods is provided (Article 86)

7) If measures to ensure the compliance with customs legislation of the Republic of Tajikistan (Article 86) are taken

3. The permit for internal customs transit shall be issued upon the submission of goods to

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

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

4. The authorised body on customs affairs shall be entitled to adopt decisions on non-admission of a carrier and a freight forwarder to internal customs transit who repeatedly failed to fulfil obligations on conveyance of goods in accordance with internal customs transit that was established by effective resolutions on imposition of an administrative

penalty on the matters of administrative violations in the area of customs affairs as if at least one of the said resolutions is not fulfilled or this carrier or freight forwarder has not fulfilled an obligation on payment of customs duties and taxes in accordance with Article 90 of this Code. The said decision shall be cancelled within five days after the payment of the administrative penalty and also the payment of customs duties and taxes in accordance with Article 90 of this Code about which the carrier or a freight forwarder with respect to which this decision is taken shall be notified in written form within the said time limit.

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

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

Note:

1. For the purpose of application of this Chapter means of transport also include a vehicle on which goods are transported on the customs territory of the Republic of Tajikistan.
2. For the purposes of application of this Chapter a freight forwarder is a person acting on the basis of a contract of transport freight in accordance with civil legislation of the Republic of Tajikistan.

Transit declaration

1. The customs body of departure shall use as a transit declaration any commercial, transport (shipment) documents and (or) customs documents containing the information said in Paragraph 2 of this Article.
2. To obtain a permit for internal customs transit a carrier (freight forwarder) shall submit to the body of departure the following information:
 - 1) name and location of a consignor (consignee) of goods in accordance with shipment documents
 - 2) about the country of departure (country of destination) of goods
 - 3) name and location of a carrier of goods or a freight forwarder if a freight forwarder obtains a permit for internal customs transit
 - 4) on means of transport on which goods are conveyed on the customs territory of the Republic of Tajikistan and in case of transportation by motor vehicles - also the information on the driver
 - 5) on types and names, quantity and value of goods in accordance with commercial,

transport (shipment) documents, weight and volume, codes of goods under the Harmonized System of description and coding of goods and Commodity Nomenclature of Foreign Economic Activities on the level of first four digits

6) on the total number of quantity of shipment places

7) on the point of destination of goods

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

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

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

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

4. If documents submitted in accordance with Paragraph 1 of this Article do not contain al

information said in Paragraph 2 of this Article, these information shall be provided additionally by including missing information in written form into the transit declaration. The form of a transit declaration and the procedure for its drawing up shall be established by the authorized body on customs affairs.

5. The customs body shall have no right to demand from the carrier or a freight forwarder

the submission of other information except for the information said in Paragraph 2 of this Article.

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

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

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

Article 82

Time Limit for Internal Customs Transit

1. The time limit for internal customs transit may not exceed the period of time calculated on the basis of the rate of 2000 kilometers per month in case of conveyance by motor and railway transport, and in case of conveyance by air transport this time limit may not exceed three days from the day of obtaining a permission for internal customs transit.

2. When getting permission for internal customs transit the time limit for internal customs transit shall be determined by the customs point of departure within the range of time period established by Paragraph 1 of this Article, based on the application of a

carrier (freight-forwarder), the normal time period for transportation of goods, type of transport and the capacity of a vehicle, its itinerary and other transport conditions.

3. Upon a justified request of the person concerned the customs bodies shall extend the established time limit for internal customs transit within the period of time established by Paragraph 1 of this Article. In case a carrier when transporting goods under the internal customs transit procedure is unable to deliver goods within the initially established time limit as a result of an accident or force majeure, with permission from the customs bodies given in written form the time limit for internal customs transit may be extended for a period of time exceeding the maximum time limit established by Paragraph 1 of this Article.

Article 83

Ensuring Identification of Goods and Documents thereon

1. The customs body of departure shall identify goods conveyed under the internal customs transit procedure to ensure the possibility of detection by the customs point of destination (Paragraph 1 of Article 92) of traces of withdrawal of goods, adding goods into the vehicle or performing any other operations with goods, if the said operations may have been performed during transportation of these goods under the internal customs transit procedure.

2. The customs bodies shall be entitled to use the following means for the purpose of identification of goods:

- 1) putting customs seals and stamps onto a vehicle, container or a detachable body
- 2) digital, alphabetic or other marking, putting identification marks, putting seals and stamps on certain cargo items and packages
- 3) affixing or punching stamps
- 4) taking samples and specimens of goods
- 5) description of goods and vehicles
- 6) use of sketches, scale drawings, photographs, video recordings, illustrations
- 7) use of sketches, scale drawings, photographs, video recordings, illustrations made by customs officials
- 8) other means allowing to identify goods, including stamps of the sender of goods.

3. Goods shall be identified by way of putting customs seals and stamps on a vehicle, container or a detachable body, provided that the terms and conditions set forth by Article 84 of this Code are complied with.

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

4. The customs bodies shall recognize customs seals, stamps or other means of identification used by customs bodies of foreign countries, except in the following cases when:

- 1) customs seals, stamps or other means of identification are considered by the customs point of departure as insufficient or unreliable in compliance with the criteria determined by Paragraph 1 of Article 84 of this Code
 - 2) the customs body of departure performs the customs examination of goods.
- If customs bodies recognize customs seals and stamps or other means of identification

put by customs bodies of foreign countries, then the same prohibitions imposed in compliance with this Code for changing, removal, destruction or damaging the customs seals, stamps and other means of identification put by the customs bodies of the Republic of Tajikistan shall also apply to them.

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

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

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

Article 84

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

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

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

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

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

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

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

transportation of goods under customs seals and stamps.

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

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

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

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

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

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

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

Article 85

Point of Delivery of Goods Under the Internal Customs Transit Procedure

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

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

The customs bodies shall make a decision on changing the point of delivery of goods within a period of time not later than the day following the day of receipt of the

relevant application and documents specified in the first paragraph of this Paragraph. This decision shall be made out by way of terminating the domestic customs transit procedure with regard to goods the point of delivery of which was changed, and by issuance of a new permit for domestic customs transit (Article 80). The new permit for domestic customs transit shall be issued on the day when the decision to change the point of delivery of goods was made.

Article 86

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

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

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

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

- 1) securing payment of customs levies and taxes by paying to the cash office of the customs authority
- 3) bank guarantee
- 4) conveyance of goods by a customs carrier
- 5) customs escort of goods
- 6) other measures stipulated by international legal acts ratified by the Republic of Tajikistan.

A person conveying goods and means of transport shall be entitled to choose any of the above-mentioned measures.

3. When conveying goods under the internal customs transit procedure by railway transport, the provisions of Paragraph 2 of this Article shall not apply.

4. Measures for ensuring delivery of goods and vehicles under the internal customs transit procedure shall not be applicable when conveying goods in compliance with international legal acts ratified by the Republic of Tajikistan, by air transport and customs carriers.

5. The list of goods conveyed across the territory of the Republic of Tajikistan with mandatory security of payment of customs levies and taxes shall be made and approved by the Government of the Republic of Tajikistan.

6. In cases envisaged by normative legal acts of the Republic of Tajikistan, the Government of the Republic of Tajikistan shall be entitled to establish routes for transportation of certain categories of goods under the internal customs transit procedure. In other cases routes shall be determined for transportation of certain categories of goods, with regard to which frequent cases of violation of the customs legislation of the Republic of Tajikistan during their conveyance across the customs

border have been registered, or prohibitions and restrictions are imposed with regard to such goods in compliance with normative legal acts of the Republic of Tajikistan. The carrier shall declare the route hereto. The route declared by the carrier shall be mandatory for him/her for transportation of goods. Change of the route shall be allowed only with the written permission of the customs body.

Article 87

Customs Escort

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

Article 88

Obligations of a Carrier Under the Internal Customs Transit

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

- 1) within the period of time established by the customs body of departure to deliver goods and documents for them to the point of delivery of goods, following certain routes if they are determined or declared
- 2) to ensure safety of goods, customs seals and stamps or other identification means, if used
- 3) prevent reloading, unloading, loading and other cargo operations with goods

without permission of the customs bodies, except for transloading of goods to another vehicle in cases stipulated by Paragraph 1 of Article 89 of this Code.

Article 89

Transloading, Unloading, Loading and Other Cargo Operations with Goods

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

Article 90

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

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

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

2. A carrier and a freight-forwarder shall not bear responsibility for payment of customs duties and taxes in case goods are destroyed or lost irrevocably due to an accident, force majeure or due to natural deterioration or diminution under normal conditions of transportation (conveyance).

Customs bodies shall not be entitled to demand from a carrier or a freight-forwarder payment of customs payments for goods based on the fact that the route of transportation of goods did not follow the established itinerary or that goods were not transported within the established period of time for internal customs transit, provided that all other terms and provisions set forth by this Chapter are complied with.

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

transport, the railway administration which lost the goods or released them without permission of the customs bodies shall be responsible for payment of customs duties and taxes. The customs bodies shall demand payment of customs levies from the administration of the railway station of destination. The provisions of this Paragraph shall not apply to the cases when permission for the internal customs transit is obtained by a freight-forwarder, as well as to the cases when goods are conveyed in the direct combined transportation, if a permission for internal customs transit is given to a carrier of another type of transport.

Article 91

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

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

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

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

Article 92

Termination of the Internal Customs Transit Procedure

1. The customs body where the internal customs transit procedure is completed (the customs body of destination) shall register the completion of internal customs transit of goods as soon as possible, but no later than 24 hours after the moment the arrival of a vehicle is registered, provided that no violations of the customs legislation of the Republic of Tajikistan were discovered by this customs body during examination of documents and identification of goods, by way of issuing a certificate of termination of the internal customs transit procedure to the carrier in the format established by the authorized body on customs affairs.
2. The customs body of destination shall register the arrival of a vehicle to the point of delivery of goods within two hours from the moment of submission by the carrier of documents specified in Paragraph 3 of this Article to the customs body of destination and immediately after the registration shall issue a written statement to the carrier confirming arrival of vehicle using the format established by the authorized body on customs affairs.
3. In order for the internal customs transit procedure to be completed, the carrier shall be obliged to present goods and to submit the transit declaration (Article 81) as well as other documents relating to the goods to the customs body of destination within one hour from the moment of arrival of a vehicle to the point of delivery of goods, and in

case of arrival outside of the officially established business hours of the customs body - within one hour from the moment this customs authority opens for work. When goods are conveyed by railway transport the time limit for submission of the mentioned documents may not exceed 12 hours.

4. Means of transport shall be placed in the customs control zone at the point of delivery of goods until the internal customs transit procedure is completed.

Placement of means of transport in the customs control zone shall be permitted 24 hours a day.

5. When conveying goods to the point of their delivery that is not the location of customs bodies (Paragraph 6 of Article 80), the internal customs transit procedure may be completed without presentation of goods to the customs point of destination.

The person who obtained permission for internal customs transit shall be obliged to accept goods for storage, to ensure that no operations are performed with goods that alter the state of goods, resulted in damage to their packaging, or involve any use and disposal of goods until the customs bodies certifies delivery of goods at a temporary storage warehouse, customs warehouse or at another place assigned as the point of delivery of goods in compliance with the rules and regulations set forth by this Chapter. In this respect goods shall be placed in separate premises or in an enclosed area fenced in by perimeter, and provided with plates carrying information that allows to identify goods.

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