

ANNEX I

CUSTOMS CODE OF THE REPUBLIC OF TAJIKISTAN

CHAPTER 5. Re-import of goods

Article 32. Substance of the customs regulations

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

CHAPTER 9. Processing of goods in the customs territory

Article 58. Substance of the customs regulations

The processing of goods in the customs territory is the customs regulations under which the foreign goods shall be used in the established order for processing in the customs territory of the Republic of Tajikistan without application of the economic policy measures and with the return of the sum of import customs duties and taxes under condition of import in accordance with the customs regulations of export of processed products outside the customs territory of the Republic of Tajikistan.

Article 59. Activity on the goods processing

Activity on the goods processing include:

- the goods manufacturing including installing, assembling and adjustment to other goods;
- the goods processing and conversion;
- the goods recondition including their restoration and arrangement;
- the use of some goods contributing to manufacture of the processing products or facilitating it even when these goods are completely or partially consumed when processing.

The restrictions regarding some operations on goods processing, conditions of the accomplishment of operations on goods processing including the possibility and the order of the use of domestic goods shall be defined by the Customs Committee under the Government of the Republic of Tajikistan agreed with Ministry of Economy and Foreign Economic Relations of the Republic of Tajikistan.

Article 63. Return of sums of import duties and taxes

The return of import duties and taxes when exporting the processed goods according to the export customs regulations shall be carried out by the customs agencies of the Republic of Tajikistan under condition of observance of the present Code provisions and if processed products shall be exported not later than 2 years after the goods transference across the customs border of the Republic of Tajikistan.

CHAPTER 15. Re-export of goods

Article 100. Substance of the customs regulations

The re-export of goods is the customs regulation under which the foreign goods are exported from the customs territory of the Republic of Tajikistan without the collection or with the repay of import customs duties and taxes and without the use of measures of the economic policy in

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

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

SECTION III.

Customs payments

CHAPTER 19.General provisions

Article 110. Customs payments

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

- 1) customs duty;
- 2) value-added tax;
- 3) excises;
- 4) collections for the issue of the license to the customs agencies of the Republic of Tajikistan and renewal of the licenses action;
- 5) collections for the issue of the qualification certificate of the specialist on the customs registration and renewal of the action of the certificate;
- 6) customs collections for the customs registration;
- 7) customs collections for the goods storage;
- 8) customs collections for the customs convoy of goods;
- 9) pay for information and consultation;
- 10) pay for the taking of the preliminary decision;
- 11) pay for the participation in customs auctions.

Article 114. Customs collections for the customs registration

The customs collections in the currency of the Republic of Tajikistan in the rate of 0,1% of the customs volume of goods and means of transport shall be collected for the customs registration of goods including means of transport removed across the customs border of the Republic of Tajikistan as goods for commercial use and goods for non-commercial purposes removed in non-accompanied baggage, international post sending and cargo as well as means of transport, and for the customs registration of goods excluding goods for non-commercial purposes, the additional collection in a foreign currency which rate is quoted by the National Bank of the Republic of Tajikistan as 0,05% of the customs volume of goods and means of transport.

The customs collections shall be paid at the double rate for the customs registration of goods and means of transport outside places determined for this purpose and outside the working time of the customs agencies of the Republic of Tajikistan.

The Customs Committee under the Government of the Republic of Tajikistan is entitled to reduce the above-mentioned rates of the customs collections, release from their paying, and in exceptional cases to change currency in which the additional collection must be paid.

The fine in the rate of 0.3% of the amount of arrears for every day of delay including the day of the payment shall be collected in the mandatory order for the period of debt.

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

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

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

If the person removing goods and means of transport across the customs border of the Republic of Tajikistan is not a declarant such person bears responsibility with the declarant for the pay of customs payments.

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

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

The amounts of the 'excessively paid or collected' customs payments are due to be returned at the demand of the person within a year from the moment of pay or collection of such payments. When returning customs payments, interests on them are not to be paid.

The order of refund of excessively paid or collected customs payments is determined by the Customs Committee under the Government of the Republic of Tajikistan, in agreement with the Ministry of Finance of the Republic of Tajikistan.

Article 135.- Taking of samples and models for purposes of the customs registration

For purposes of the customs registration the customs agencies of the Republic of Tajikistan are entitled to take samples and models of goods and make analyses.

Samples and models being under the customs control may be taken with permission of the customs agency of the Republic of Tajikistan, by the authorized person in respect of goods, by their representatives and by other agencies of state control for purposes of its implementation.

Samples and models shall be taken in the minimum quantities, ensuring the possibility of analysis of these samples and standards.

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

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

In the absence of persons authorized in respect of goods, and their representatives, samples and models may be taken by customs agencies of the Republic of Tajikistan in the case of non-appearance of such persons on the expiry of 10 days after the goods presentation as well as under the circumstances where no delay can be admitted. Natural persons with no interest in respect of the analyses are to be present during the taking of such samples and models.

The persons authorized in respect of goods and their representatives are entitled to be informed of the results of the analyses of the samples and models of goods.

The customs agencies of the Republic of Tajikistan must be informed of the results of the analyses of samples and models of goods, carried out by other bodies of state control.

The customs agencies of the Republic of Tajikistan do not refund any personal expenses caused by the taking of samples and models of goods. The expenses of customs agencies of the Republic of Tajikistan and customs laboratories caused by the carrying out analyses of goods are not to be refunded by the person concerned except in cases when such analysis is made on the initiative of the above-mentioned person.

The Customs Committee under the Government of the Republic of Tajikistan determines the order of taking of samples and models of goods, terms and order of their analyses as well as the disposal by them.

Article 153. Supplementary rights of the customs agencies of the Republic of Tajikistan in respect of a temporary storage warehouse

The customs agencies of the Republic of Tajikistan may establish obligatory requirements for the construction, equipment and location of a temporary storage warehouse.

The Customs Committee under the Government of the Republic of Tajikistan is entitled to determine the list of goods, which may be stored only in the temporary storage warehouses the owners of which are the customs agencies of the Republic of Tajikistan.

CHAPTER 24. Customs broker

Article 157. Customs broker

An enterprise founded according to the legislation of the Republic of Tajikistan having the status of a legal person and a license of the Customs Committee under the Government of the Republic

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

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

Article 158. License for the carrying out of activity as the customs broker

In order to obtain the license giving the right to carry out the activity as a customs broker it is necessary;

- 1) to have in the staff a specialist on customs registration having got the qualification certificate;
- 2) to conclude a contract concerning activity insurance. The insurance amount may not be less than 10,000 times the minimum monthly salary fixed by the Law;
- 3) to have the material and technical equipment sufficient for the carrying out of the activity as a customs broker;
- 4) to have conditions guaranteeing the keeping of accounts, stock-taking, and completely covering the operations with goods which are subject to customs control.

The order of the issue of a license for the carrying out of the activity as a customs broker and the term of activity are defined by the Customs Committee under the Government of the Republic of Tajikistan.

The license can be cancelled by the Customs Committee under the Government of the Republic of Tajikistan if it had not be issued to the declarant on the basis of the established order or if it was issued on the basis of the incomplete or non-authentic data important for the taking of the decision concerning its issue.

The above-mentioned decision is valid from the date of the issue of a license. "The license can be revoked by the Customs Committee under the Government of the Republic of Tajikistan in case of:

- 1) the repeated non-implementation of the obligations of the customs broker;
- 2) the repeated violations of stipulations by the present Code;
- 3) the causing of considerable illegal damage to the person concerned including that caused by illegal use of data being a commercial secret or confidential information that has been established by a Court;
- 4) the acknowledgement of a customs broker as bankrupt or his declaration about his bankruptcy;
- 5) use of services of a specialist having no qualification certificate or deprived of it or of a specialist whose qualification certificate is cancelled, revoked, or recognized void, or of a specialist, whose qualification certificate operation is terminated;
- 6) violation of the tax legislation of the Republic of Tajikistan.

The revocation is valid from the date of the taking of the decision concerned.

A recurring declaration on the license issue can be examined on the expiry of two years from the day of the decision concerning canceling or revocation of a license under the condition of termination of causes serving as grounds for its cancellation or revocation.

The license operation may be terminated if there are sufficient grounds to deem that the customs broker misuses his rights.

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

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

Article 159. Rights and duties of the customs brokers

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

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

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

Article 160. State register of the customs brokers

The Customs Committee under the Government of the Republic of Tajikistan keeps a state register of the customs brokers and guarantees its periodical publication.

Article 161. Specialist on customs registration

The specialist having the qualification certificate of the Customs Committee under the Government of the Republic of Tajikistan is entitled to implement actions on the customs registration on behalf of a customs broker.

When implementing actions on customs registration on behalf of a customs broker the specialist mentioned in part 1 of the present Article is considered as authorized for this by a customs broker if the latter does not prove the opposite.

The customs broker may not restrict the obligations of a specialist on customs registration in respect of customs agencies of the Republic of Tajikistan.

The Customs Committee under the Government of the Republic of Tajikistan defines the order of the issue of a qualification certificate, its validity period as well as requirements in respect of specialists on customs registration.

The qualification certificate of the specialist on customs registration may be cancelled by the Customs Committee under the Government of the Republic of Tajikistan if this certificate could not have been issued to the applicant in accordance with the established order or if it was issued on the basis of imperfect or apocryphal data being of vital importance for the decision on issue of the certificate. The decision about the cancellation is valid from the date of the issue of the qualification certificate.

The qualification certificate of the specialist on customs registration may be revoked by the Customs Committee under the Government of the Republic of Tajikistan if the specialist:

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

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

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

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

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

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

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

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

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

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

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

When nullifying, revoking or suspending the validity of the license for the implementation of the activity as a customs broker, annulling, revoking or declaring invalid or suspending or depriving according to a court judgment of the qualification certificate of a specialist on the customs registration the collection for the issue of the license, certificate or the renewal of their action are not to be repaid.

Article 163. Attitude of a customs broker and his staff to the (information received from the represented person

The information received by a customs broker and his staff from the person concerned for the customs purposes may be used for these purposes only.

The information received from a commercial, bank or other secret information protected by the law as well as the confidential information of the represented person must not be divulged, used by the customs broker and his staff for their own purposes, transferred to third persons as well as to state bodies (except Customs agencies of the Republic of Tajikistan) excluding the cases provided by the legislative acts of the Republic of Tajikistan.

CHAPTER 34. Smuggling and other violations in the field of customs affair

Article 219. Smuggling

Smuggling means the removal across the customs border of the Republic of Tajikistan in parallel, or with the concealment from the customs control or with the fraudulent use of documents or means of customs identification or connected with the non-declaration or spurious declaration of: drugs, psychotropic, potent, poisonous, radioactive, and explosive substances;

- arms, explosive devices, firearms, cartridges and ammunition (except smoothbore shotguns and cartridges);
- nuclear, chemical, biological and other kinds of weapons of mass annihilation which may be used when creating it;
- strategically important raw materials;
- artistic, historical, and archaeological treasures of peoples of the Republic of Tajikistan and foreign countries, as well as such removal of other goods, implemented on a large scale or with the use of the official standing of a public official or by a public official with the use of the official standing of a public official or a person released from usual forms of customs control or authorized to remove across the customs border of the Republic of Tajikistan goods and means of transport released from certain kinds of customs control, or by a group of persons organized for smuggling.

Smuggling means also the failure to return to the customs territory of the Republic of Tajikistan artistic, historical, and archaeological treasures of peoples of the Republic of Tajikistan and foreign countries exported outside the customs territory of the Republic of Tajikistan if this return is obligatory, or the transfer of goods and means of transport across the customs border of the Republic of Tajikistan in violation of the rules manifested as their open transfer across the customs border of the Republic of Tajikistan in spite of direct banning by the official carrying out the customs control.

The smuggling is punished according to the criminal legislation of the Republic of Tajikistan.

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

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

Article 275. Removal of goods across the customs border of the Republic of Tajikistan as goods not destined for non-commercial purposes

The removal of goods across the customs border of the Republic of Tajikistan by a natural person as goods not destined for non-commercial purposes but designed in fact for industrial or other commercial activity, except cases provided by Article 282 of the present Code, at the absence of crime signs, entails the imposition of a fine from one hundred to two hundred percent of the cost of goods being direct objects of violation.

Article 276- Removal of goods and means of transport across the customs border of the Republic of Tajikistan without customs control

The removal of goods and means of transport across the customs border of the Republic of Tajikistan without customs control, i.e. outside places determined by the customs agencies of the Republic of Tajikistan and outside of fixed hours for the implementation of customs registration, at the absence of signs of smuggling, entails the imposition of a fine from one hundred to three hundred percent of the cost of goods and means of transport being direct objects of the breaking of the law, with confiscation of these articles or the recovery of their cost, or confiscation of goods and means of transport which such goods were transferred in being direct objects of the breaking of the law.

Article 277. Concealment from the customs control cost of goods transferred across the customs border of the Republic of Tajikistan

The concealment of goods transferred across the customs border of the Republic of Tajikistan from the customs control, i.e. the use of hiding-places and other means hampering the detection of goods or giving to one products the appearance of another, without signs of smuggling, entails the imposition of a fine from one hundred to three hundred percent of the cost of goods which are direct objects of the breaking of the law, with the confiscation of these goods as well as goods and means of transport for the specially made hiding-places used for the transfer across the customs border of the Republic of Tajikistan with the concealment of goods which are direct objects of the breaking of the law or with the recovery of the cost of goods and means of transport which are direct objects of the breaking of the law, as well as goods and means of transport for the specially made hiding-places used for the removal across the customs border of the Republic of Tajikistan with the concealment of articles which are direct objects of the breaking of the law.

Article 278. Removal of goods and means of transport across the customs border of the Republic of Tajikistan with the fraudulent use of document and means of identification

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

Article 279. Non-declaring or inauthentic declaring of goods and means of transport

The non-declaring or not authentic declaring of goods and means of transport transferred across the customs border of the Republic of Tajikistan, i.e. not stating the authentic' data in the fixed written, verbal or other form or the presentation of the non authentic information in respect of goods and means of transport, their customs regulations and other information necessary for the customs purposes except cases provided by Articles 258, 262, 263, 274, 275, 276, 278, and 282 of the present Code in the absence of smuggling evidence, entails the imposition of a fine from one hundred to two hundred percent of the cost of goods and means of transport being direct objects of the breaking of the law with or without their confiscation, or with or without the recovery of the cost of such goods and means of transport, or with or without the revocation of the license or the qualification certificate.

The declaration of the non-authentic information which does not influence the taking by a customs agency of a decision on the transfer of goods and means of transport across the customs border of the Republic of Tajikistan, their placement under the relevant customs regulations, and rate of customs duties, entails the imposition of a fine up to threefold of the minimum monthly salary fixed by the Law.

SECTION XI. Informing and advising. Preliminary decisions

CHAPTER 52. Providing of the persons concerned with the information and advising them on customs issues.

Article 387. Receipt of information regarding reasons for decisions taken, action, or inaction

The person with respect to whom a decision is taken by the customs agency of the Republic of Tajikistan, action is implemented by the official of the customs agency of the Republic of Tajikistan as well as the person with respect to whom a decision is not taken or required action is not implemented within three months, has the right to apply to this customs agency within two months from the day of the decision, implementing action or after the expiry of the term of their taking or implementing to inquire about the reasons and basis of the decision taken or the action implemented or failure to take the decision or implement the action if it infringes the rights and legal interests of such person directly or indirectly.

The application is due to be considered by the customs agency of the Republic of Tajikistan within a month.

When making a written application the reply shall be made in writing.

Article 388. Publication of legal acts

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

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

Article 389. Information on the legal acts

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

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

Article 390. Presentation of texts of the published legal acts

The texts of the legal acts, indicated in Article 388 of the present Code, shall be presented to all interested persons against payment, collected to the extent determined by the Customs Committee under the Government of the Republic of Tajikistan agreed with the Ministry of Finance of the Republic of Tajikistan. The above-mentioned payment shall not be collected in cases stipulated by the acts of the legislation of the Republic of Tajikistan including those stipulated by decisions of the Customs Committee under the Government of the Republic of Tajikistan.

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

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

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

Article 392. Responsibility for spurious information

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

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

CHAPTER 53. Preliminary decision

Article 393. Taking of a preliminary decision

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

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

Article 394. Request on the taking of a preliminary decision

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

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

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

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

Article 395. Juridical meaning of the preliminary decision

The preliminary decision is binding on the customs agencies of the Republic of Tajikistan. The preliminary decision is valid within a year in respect of goods transferred by the declarant across the customs border of the Republic of Tajikistan.

Article 396. Cancellation, change or revocation of the preliminary decision

The customs agencies of the Republic of Tajikistan may cancel, change or revoke a preliminary decision, adopted by them or by subordinate customs agencies of the Republic of Tajikistan.

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

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

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

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

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

Goods, means of transport or other articles turned into the property of the Republic of Tajikistan shall be subject to sale if otherwise is not provided by the legislation of the Republic of Tajikistan, on the customs auctions, goods exchanges or by dint of trade enterprises and organizations including those established by the Customs Committee under the Government of the Republic of Tajikistan. The sale of goods, means of transport and other articles turned into the state property of the Republic of Tajikistan shall be implemented at free (market) prices and in the order determined by the Customs Committee under the Government of the Republic of Tajikistan by consent with the Ministry of Finance of the Republic of Tajikistan.

A payment at rates determined by the Customs Committee under the Government of the Republic of Tajikistan shall be collected for the participation in customs auctions.

The expenses on transportation, storage and sale of goods, means of transport or other articles turned into the property of the Republic of Tajikistan shall be compensated from amounts received from their sale.

The officials of customs agencies of the Republic of Tajikistan, customs laboratories, scientific, research and educational institutions of the Customs Committee under the Government of the Republic of Tajikistan as well as members of their families may buy goods, means of transport or other articles, turned into the property of the Republic of Tajikistan themselves or by mediators.

The Customs Committee under the Government of the Republic of Tajikistan is entitled to transfer medicines, children nutrition and other top priority items turned into the property of the Republic of Tajikistan gratis to the institutions of the social service, and cult subjects to religious organizations.

If the term indicated in article 409 of the present Code is missed for valid reasons the said term concerning the declaration of the person who has presented the complaint may be renewed accordingly by the higher official, higher customs agency of the Republic of Tajikistan or the Customs Committee under the Government of the Republic of Tajikistan.

RESOLUTION OF THE MAJLISI OLI OF THE
REPUBLIC OF TAJIKISTAN ON THE CUSTOMS CODE OF THE REPUBLIC OF
TAJIKISTAN

In connection with adoption of the Customs Code of the Republic of Tajikistan Majlisi Oli of the Republic of Tajikistan has resolved as follows:

1. To establish the rates of collection, stipulated by the Customs Code of the Republic of Tajikistan:

1) for the issue of a license for the establishment of a customs warehouse:
at a rate 1,000 times higher than the minimum monthly salary established by the law with total area of customs warehouse of about 1,000 sq. meters, inclusive;

at a rate 1,500 times higher than the minimum monthly salary established by the law with total area of customs warehouse from 1,000 sq. meters, till 2,000 sq. meters inclusive;

at a rate 2,000 times higher than the minimum monthly salary established by the law with total area of customs warehouse more than 2,000 sq. meters.

2) for the issue of license for the establishment of a free trade shop at a rate 5,000 times higher than minimum monthly salary established by the law;

3) for the issue of a license for the establishment of a free warehouse:
at a rate 2,000 times higher than the minimum monthly salary established by the law with total area of free warehouse of about 1,000 sq. meters, inclusive;

at a rate 3,000 times higher than minimum monthly salary established by the law with total area of free warehouse more than 1,000 sq. meters;

4) for entering a bank or other credit institution in a register stipulated by Article 122 of the above mentioned Code at a rate 500 times higher than the minimum monthly salary established by the law;

5) for issue of a license for establishment of the temporary storage warehouse at a rate 500 times higher than the minimum monthly salary established by the law;

6) for issue of a license for carrying out customs broker's activity - at a rate 500 times higher than the minimum salary established by the law;

7) for renewal of validity of a license for carrying out customs broker's activity - at a rate 1,000 times higher than the minimum monthly salary established by the law;

8) for issue of a qualification certificate of the specialist on the customs registration - at a rate of twenty times higher than the minimum monthly salary established by the law;

9) for renewal of validity of a qualification certificate of the specialist on the customs registration at a rate forty times higher than the minimum monthly salary established by the law;

10) for issue of a license for carrying out customs carrier activity- at a rate 500 times higher than the minimum monthly salary established by the law;

11) for renewal of validity of a license for carrying out customs carrier activity-- at a rate 1,000 times higher than the minimum monthly salary established by the law.

2. The Government of the Republic of Tajikistan should:

adopt necessary normative acts, connected with the implementation of the Customs Code of the Republic of Tajikistan;

submit the proposals to the Majlisi Oli of the Republic of Tajikistan in the prescribed manner;

to amend and modify enacting legislation of the Republic of Tajikistan to comply with the above mentioned-mentioned Code;

adapt the acts of the Government of the Republic of Tajikistan to the above-mentioned Code;

provide reconsideration and abrogation by Ministries, State Committees, and Departments of the Republic of Tajikistan their normative acts contradictory to above mentioned Code.

3. To propose to the President of the Republic of Tajikistan to adapt his decisions to the Customs Code of the Republic of Tajikistan.

4. To consider the Resolution of the Supreme Soviet of the Republic of Tajikistan of 25 November, 1992 "On the Order of Enactment of the Customs Code of the Republic of Tajikistan" as void (Record of the Supreme Soviet of the Republic of Tajikistan, 1993, № 3, Art. 7).

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

S. Rajabov