

ANNEX II

LAW OF THE REPUBLIC OF TAJIKISTAN on CUSTOMS TARIFFS

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

SECTION 1. GENERAL PROVISIONS

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

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

The basic objectives of the customs tariffs shall be as follows:

- rationalizing product composition of goods, imported into the Republic of Tajikistan;
- maintaining a rational balance between imports and exports of goods, foreign exchange revenues and expenditures in the territory of the Republic of Tajikistan;
- creating conditions for introducing progressive changes in the composition of production and consumption of goods in the Republic of Tajikistan;
- protecting the economy of the Republic of Tajikistan against unfavourable impact of foreign competition;
- ensuring conditions for efficient integration of the Republic of Tajikistan into the world economy.

2. This Law shall apply to the common customs territory of the Republic of Tajikistan.

Article 2. Customs tariffs

1. The customs tariffs of the Republic of Tajikistan shall consist of the set of the customs duty rates (tariff rates), applied to goods, which are transferred across the customs border of the Republic of Tajikistan and systemized in accordance with the Classification of Goods of the External Economic Activity (hereinafter referred to as “Classification of Goods”).

2. The Classification of Goods of the External Economic Activity of the Republic of Tajikistan shall be determined by the Government of the Republic of Tajikistan on the basis of the systems of the classification of goods, adopted in international practice.

3. The customs tariffs shall be applied in respect of goods, imported into the customs territory of the Republic of Tajikistan, and exported from this territory.

Article 3. Customs duty rates and procedure of their imposition

1. The customs duty rates shall be common and they shall not be subject to change, depending on persons, transferring the goods across the customs territory of the

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

2. The Government of the Republic of Tajikistan shall determine import duty rates, within the limits, established by this Law.

The Majlis Oli (Parliament) of the Republic of Tajikistan shall establish marginal import duty rates, applied to the goods originating from the countries, in respect of which the Republic of Tajikistan accords most favoured nation treatment in the field of trade and political relations.

With regard to the goods, originating from the countries, in respect of which most favoured nation treatment is not provided for by trade and political relations, or when a country of origin of the goods is not established, import duty rates, determined on the basis of this Law, shall be increased by two times, with the exception of the cases of granting tariff privileges (preferences) in accordance with the provisions concerned of this Law.

Article 4. Types of duty rates

The following types of customs duty rates shall be applied in the Republic of Tajikistan:

- *ad valorem* rates, imputed in the form of percentage to a customs value of taxable goods;
- specific rates, imputed in accordance with the established procedure per unit of taxable goods;
- combined rates, covering both types of the imposition of customs duties, mentioned above.

Article 5. Terms and definitions

For the purposes of this Law, the following terms and definitions shall be used:

1. Customs territory of the Republic of Tajikistan means a territory, which is under exclusive jurisdiction of the Republic of Tajikistan in respect of customs procedures;
2. Customs border means a border of the customs territory of the Republic of Tajikistan;
3. Goods means any movables (including heat, electric and other types of energy), which are transferred across the customs border of the Republic of Tajikistan;
4. Persons mean enterprises, institutions, organizations and citizens, as well as stateless persons, transferring goods across the customs border of the Republic of Tajikistan;
5. Duty means a customs duty, as well as other types of duties, provided for by this Law. A customs duty means a compulsory fee, which is collected by the customs authorities of the Republic of Tajikistan in the process of importing goods into the customs territory of the Republic of Tajikistan or exporting goods from this territory, and which constitutes a *sine qua non* condition for such imports or exports.

6. Customs value of goods means a value of a commodity, which is fixed in accordance with this Law and used for the purposes of:
- imposing a customs duty upon a commodity;
 - external economic and customs statistics;
 - applying other measures of the state regulation of trade and economic relations, connected with the value of goods, including foreign exchange control over foreign trade transactions and settlements of these transactions by the banks, in accordance with the legislative instruments of the Republic of Tajikistan.
7. Declarant means a person, who transfers goods across the customs border and/or who declares (announces), submits and presents goods for the purpose of customs clearing.

SECTION 2. SEASONAL AND SPECIFIC DUTIES

Article 6. Seasonal duties

In order to regulate efficiently the process of importing and exporting goods, the Government of the Republic of Tajikistan may establish seasonal customs duties. In this case the customs duty rates, provided for by the customs tariffs, are not applied. The period of the application of seasonal customs duties may not exceed the period of six months per year.

Article 7. Specific types of customs duties

With a view of protecting the economic interests of the Republic of Tajikistan, specific types of the customs duties may be temporarily applied to imported goods:

- special duties;
- antidumping duties;
- countervailing duties.

Article 8. Special customs of duties

Special customs duties shall be applied as:

- a protective measure, if goods are imported into the customs territory of the Republic of Tajikistan in the quantities and under the conditions, which cause or threaten to cause damage to the domestic producers of similar or directly competitive goods;
- a response to discriminatory and other actions, encroaching upon the interests of the Republic of Tajikistan, on the part of other states or their unions.

Article 9. Antidumping duties

Antidumping duties shall be applied in the cases of:

- importing into the customs territory of the Republic of Tajikistan goods at a price, which is lower than their nominal value in an exporting country at the time of importation, provided that such importation causes or threatens to cause material damage to the domestic producers of similar goods or prevents from further expanding production of similar goods in the Republic of Tajikistan.

Article 10. Compensatory duties

Compensatory duties shall be applied in the cases of importing into the customs territory of the Republic of Tajikistan goods, whose production or importation was directly or indirectly subsidized, and if such importation causes or threatens to cause material damage to the domestic producers of similar goods or prevents from further expanding production of similar goods in the Republic of Tajikistan.

Article 11. Procedure of applying specific types of customs duties

The application of specific types of customs duties (special, antidumping and compensatory) shall be preceded by an investigation, carried out by the Customs Committee under the Government of the Republic of Tajikistan, on its own initiative or on the initiative of the other state administration bodies of the Republic of Tajikistan.

The decisions, taken in the course of the investigation, should be based upon the quantified data.

The rates of the customs duties concerned shall be established by the Government of the Republic of Tajikistan following the results of the investigation of each individual case, and their size should be correlative with the amount of dumping undervaluation of the price, established by the investigation, and with the amount of subsidizes and damaged identified.

SECTION 3. CUSTOMS VALUE OF GOODS

Article 12. System of estimating customs value of goods

1. The system of estimating customs value (customs valuation) of goods shall be based upon general principles of customs valuation, adopted in international practice, and it shall apply to goods, imported into the customs territory of the Republic of Tajikistan. The Government of the Republic of Tajikistan shall establish the procedure of the application of the system of customs valuation of goods, imported into the customs territory of the Republic of Tajikistan.

2. The Government of the Republic of Tajikistan shall establish the procedure of the application of the system of customs valuation of goods, exported from the customs territory of the Republic of Tajikistan.

Article 13. Declaration of customs value of goods

1. A declarant shall announce (declare) customs value to the Customs Authority of the Republic of Tajikistan in the process of transferring goods across the customs border of the Republic of Tajikistan. The Customs Committee under the Government of the Republic of

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

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

Article 14. Observance of confidentiality of information

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

Article 15. Rights and obligations of a declarant

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

2. If customs value, announced by a declarant, has to be certified, a declarant, at the request of the Customs Authority of the Republic of Tajikistan, should provide it with information required. If reliability of the data, provided by a declarant, is questioned by the Customs Authority, a declarant shall be entitled to prove that this data is reliable.

In case of failure to produce evidence concerned, confirming reliability of the data, used by a declarant, the Customs Authority shall be entitled to take a decision as to non-applicability of the method of customs valuation, used by a declarant.

3. In case of arising a need of defining more precisely customs value of the goods, announced by a declarant, the latter shall be entitled to apply to the Customs Authority of the Republic of Tajikistan with the request to use declared goods on security of property or against security of an authorized bank, in accordance with the legislation of the Republic of Tajikistan, or to pay customs duties in accordance with customs valuation of goods, carried out by the Customs Authority of the Republic of Tajikistan.

4. A declarant shall cover additional costs, incurred in connection with updating customs value of goods, declared by him, or supplying additional information to the Customs Authority of the Republic of Tajikistan.

Article 16. Rights and obligations of the Customs Authority

1. The Customs Authority of the Republic of Tajikistan, exercising control over the correctness of customs valuation of goods, shall be entitled to take a decision in respect of

the correctness of customs value, declared by a declarant, taking into account the provisions of the Article 15 of this Law.

2. If there is no data, certifying the correctness of customs value, estimated by a declarant, or if there are reasons to believe that the data, presented by a declarant, is not reliable and/or sufficient, the Customs Authority of the Republic of Tajikistan may independently estimate customs value of declared goods, by way of applying consistently the methods of estimation of customs value, established by this Law, on the basis of the available data (including information about the prices in respect of identical or similar goods), with the adjustment made in accordance with the provisions of this Law.

3. At the written request of a declarant, the Customs Authority of the Republic of Tajikistan should provide a declarant, within the period of one month, with a written explanatory note, specifying the reasons why customs value, declared by a declarant, may not be accepted by the Customs Authority as a customs rate base.

4. If a declarant does not agree to the decision taken by Customs Authority of the Republic of Tajikistan in respect of estimating customs value of goods, this decision may be appealed in accordance with procedure, established by the Customs Code of the Republic of Tajikistan.

Article 17. Charging, paying and collecting customs duties

Charging, paying and collecting customs duties for goods shall be carried out on the basis of its customs value, estimated in accordance with the Customs Code of the Republic of Tajikistan.

SECTION 4. METHODS OF ESTIMATING CUSTOMS VALUE OF GOODS AND PROCEDURE OF THEIR APPLICATION

Article 18. Methods of estimating customs value

1. The estimation of customs value of goods, imported into the customs territory of the Republic of Tajikistan, shall be carried out by means of using the following methods:

- on the basis of a transaction price for imported goods;
- on the basis of a transaction price for identical goods;
- on the basis of a transaction price for similar goods;
- by way of subtracting value
- by way of adding value;
- by means of applying a reserve method.

2. The method, based on a transaction price for imported good, shall be the basic method of estimating customs value.

If the basic method may not be used, each of the methods, specified in the paragraph 1 of this Article, shall be used in sequence. A method, which comes next in turn, shall be applied, if customs value may not be estimated by means of using a foregoing method.

The methods of subtracting and adding value may be used in any sequence.

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

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

While estimating customs value of goods, the following components shall be included (if this has not been done before the estimation) in a transaction price:

- a) costs of delivery of goods to an airport (port) or to another place of importation of goods into the customs territory of the Republic of Tajikistan:
 - costs of transportation;
 - costs of loading, unloading and transshipment of goods;
 - sum insured;
- b) costs, incurred by a Buyer:
 - commissions and broker's fees, with the exception of purchase brokerage;
 - cost of containers and/or other returnable types of packing, provided that, in accordance with the commodity classification, they are deemed as one unit with the goods under customs valuation;
 - cost of packing, including the cost of packaging materials and packing work;
- c) a relevant part of the cost of the following goods and services, which were directly or indirectly supplied by a Buyer, free of charge or at a reduced price, for the purpose of using them for the production or export sales of the goods under customs valuation:
 - raw materials, materials, components, semi-finished products and other accessories, which form an integral part of the goods under customs valuation;
 - instruments, press tools, forms and other similar items, which were used in the process of the production of the goods under customs valuation;
 - materials, used in the process of the production of the goods under customs valuation (lubricants, fuel and other);
 - engineering development, research and development works, designing, artistic styling, sketches and drawings, which have been performed outside the territory of the Republic of Tajikistan and which are directly needed for the production of the goods under customs valuation;
- d) license fees and other payments for utilization of intellectual property items, which a Buyer should directly or indirectly make as a pre-condition of selling the goods under customs valuation;
- e) an amount of the part of direct or indirect incomes of a Seller, generated, as a result of carrying out any subsequent resale operations, transfer or use of the goods under customs valuation in the territory of the Republic of Tajikistan;

2. The above-mentioned method may not be used for estimating customs value of goods, provided that:

- a) there are limitations in respect of the rights of a Buyer with regard to the goods under customs valuation, with the exception of :

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

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

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

- physical properties;
- quality and image at the market;
- country of origin;
- producer.

Insignificant differences in product styling may not serve as a ground for denying a request to treat the goods as identical, provided that in other respects such goods comply with the requirements of this paragraph.

2. A transaction price for identical goods shall be taken as a basis for estimating customs value, provided that these goods:

- a) were sold with a view of importing into the customs territory of the Republic of Tajikistan;

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

Article 22. Method, based on subtraction of value

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

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

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

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

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

Article 23. Method, based on addition of value

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

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

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

Article 24. A reserve method

1. In the cases, if customs value of goods may not be determined by a declarant on the basis of applying in sequence the methods of estimating customs value, indicated in the Articles 19-23 of this Law, or if the Customs Authority has the grounds to consider that these methods of estimating customs value may not be used, the customs value of goods under customs valuation shall be determined with due regard for the world practice.

While using a reserve method, the Customs Authority of the Republic of Tajikistan shall provide a declarant with price information, which is available at its disposal.

2. The following components may not be used as a basis for estimating customs value of goods by means of a reserve method:

- a) a price of goods at the domestic market of the Republic of Tajikistan;
- b) a price of goods, delivered from a country of its exportation to third countries;
- c) a price at the domestic market of the Republic of Tajikistan for the goods of Tajik origin;
- d) a price of goods, which has been fixed in an arbitrary way and not confirmed by the reliable data.

SECTION 5. IDENTIFICATION OF A COUNTRY OF ORIGIN OF GOODS

Article 25. Purpose of identifying a country of origin of goods

A country of origin of goods shall be identified with the purpose of implementing tariff and non-tariff measures of regulating the importation of goods into the customs territory of the Republic of Tajikistan and exportation of goods from the territory.

The principles of identifying a country of origin of goods, specified in this Law, shall be based upon existing international practice. The procedure of identifying a country of origin of goods shall be established by the Government of the Republic of Tajikistan, on the basis of the provisions of this Law.

Article 26. A country of origin of goods

A country, in which goods were fully produced or became subject to sufficient processing in accordance with the criteria, established by this Law, shall be deemed as a country of origin of goods.

A country of origin of goods may mean a group of countries, customs unions of countries, region or a part of a country, if there is a need of distinguishing them for the purposes of identifying a country of origin of goods.

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

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

- a) mineral resources, extracted in its territory, or in its territorial waters, or in its continental shelf, or in its sea depths, provided that a country has the exclusive rights to development of these depths;
- b) plant production, grown or harvested therein;
- c) living animals, born and bred therein
- d) produce, received in this country from the animals bred therein;
- e) products of hunting, fishing and sea fishery, produced therein;
- f) products of sea fishery, caught and/or produced in the world ocean by the vessels of a given country or by the vessels, chartered (freighted) by it;
- g) salvage and utility wastes, derived from productive or other operations, carried out in a given country;
- h) high technology products, manufactured in the open space on board spaceships, which belong to a given country or leased by it;
- i) goods, manufactured in a given country, exclusively from the products, indicated in the paragraphs (a)-(h) of this Article.

Article 28. Criterion of sufficient processing of goods

1. If two or more countries take part in producing goods, the origin of goods shall be identified in accordance with the criteria of sufficient processing of goods.

2. The criteria of sufficient processing of goods in a given country shall include the following:

- a) change of commodity item (classification commodity code) in the Classification of Goods at the level of any of the first four digits, which took place as a result of processing;
- b) execution of productive or technological operations, which are sufficient or insufficient in order to classify goods as originating from that country, where these operations were made;
- c) rule of *ad valorem* share – change of the value of goods, when the percentage of the cost of the materials used or value added amounts to a fixed share of the price of supplied goods.

The operations, which do not comply with the requirements of the criteria of sufficient processing of goods, shall include the following:

- operations, aimed at ensuring safety and intactness of goods during storage and transportation;
- operations, aimed at preparing goods for sale and transportation (splitting up lots, forming shipments, unpacking, re-packing);
- simple assembly operations;

- mixing goods (their components) without giving a resultant commodity new properties, which distinguish it considerably from the initial components.

3. When an origin of goods is not expressly specified in respect of specific goods and countries, a general rule is applied, in connection with which goods shall be deemed as sufficiently processed, if the change of commodity item in the Classification of Goods has taken place at the level of any of the first four digits.

4. The criteria of sufficient processing of goods for specific goods and countries shall be established and applied on the basis of this Law in accordance with the procedure, determined by the Government of the Republic of Tajikistan.

Article 29. Identification of a country of origin of goods in case of their delivery by lots

Goods in a dismantled or disassembled state, supplied by several lots, when their shipment by one lot is not feasible, as well as the cases, when one lot of goods was split in several lots, as a result of an error, should be deemed, at the request of a declarant, as one lot in the process of identifying a country of origin. The application of this rule shall be subject to the following conditions:

- preliminary notification of the Customs Authority of the Republic of Tajikistan of splitting goods in a dismantled or disassembled state by several lots, with the indication of the reasons for such split, detailed specifications of each lot, with the indication of the codes of goods according to the Classification of Goods, value and a country of origin of goods, forming part of each lot;
- documented confirmation of the fact that goods were split in several lots, as a result of an error;
- delivery of all lots from one country by one supplier;
- importation of all lots across one customs house (office);
- delivery of all lots within the period of time, not exceeding six months from the date of acceptance of a customs declaration, or from the date of expiry of the period of time for presenting a declaration in respect of the first lot.

Article 30. Confirmation of the origin of goods

1. In order to identify the origin of goods, the Customs Authority of the Republic of Tajikistan shall be entitled to demand the presentation of a certificate of origin of goods.

2. While exporting goods from the customs territory of the Republic of Tajikistan, a certificate of origin of goods shall be issued by a duly authorized body in those cases, when it should be presented in accordance with the national rules of an importing country, as specified in the contracts concerned or provided for by the international obligations of the Republic of Tajikistan.

3. While importing goods into the customs territory of the Republic of Tajikistan, a certificate of origin of goods shall be presented in an obligatory way:

- for goods, originating from the countries, which were granted customs preferences by the Republic of Tajikistan;

- for goods, whose importation is regulated by quantitative limitations (quotas) or other measures, aimed at regulating external economic activities;
- if it is provided for by the international agreements, to which the Republic of Tajikistan is a party, as well as by the legislation of the Republic of Tajikistan in the field of the protection the environment, health of the population, protection of the rights of the Tajik consumers, public order, state security and other vital interests of the Republic of Tajikistan.

Article 31. Certificate of origin of goods

1. A certificate of origin of goods should expressly testify to the fact the declared goods originate from a country concerned, and it should contain:

- a) a written application of a consignor, certifying that goods comply with a criterion concerned of origin;
- b) a written attestation of the competent authority of an importing country, which issued a certificate, testifying that the data, presented in a certificate, are valid.

2. A certificate of origin of goods shall be presented together with a customs declaration and other documents, produced in the process of customs clearance. In case of loss of a certificate, its officially certified duplicate shall be accepted.

3. In case of arising doubts as to validity of a certificate or the data contained therein, including information about the origin of goods, the Customs Authority of the Republic of Tajikistan may apply to the bodies, issued the certificate, or the competent organizations of the country, indicated as a country of origin, with the request to communicate additional or more precise information.

4. Goods shall not be deemed as originating from a given country until a duly drafted certificate of origin or requested information are presented in the cases, provided for by this Law.

Article 32. Grounds for refusal of releasing goods

1. The Customs Authority of the Republic of Tajikistan may refuse to release goods across the customs border of the Republic of Tajikistan only if there are sufficient grounds to believe that the goods in question originate from a country, whose goods are not subject to release, in accordance with the international agreements, to which the Republic of Tajikistan is a party, and/or according to the legislation of the Republic of Tajikistan.

2. Failure to present a duly drafted certificate or the data on the origin of goods shall not be the grounds for refusal of releasing goods.

3. Goods, whose origin was not reliably established, shall be released against the payment of customs duties at the maximum rates of the customs tariffs of the Republic of Tajikistan.

Article 33. Additional provisions, related to identification of a country of origin of goods

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

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

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

SECTION 6. TARIFF PREFERENCES

Article 34. Tariff preferences

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

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

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

Article 35. Exemption from duties

The following items shall be exempt from customs duties:

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

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

Article 36. Granting tariff preferences

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

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

Article 37. Granting tariff privileges

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

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

- exported as a part of complete equipment delivery for the construction of the investment cooperation installations abroad in accordance with the intergovernmental agreements, to which the Republic of Tajikistan is a party;
- exported from the customs territory of the Republic of Tajikistan within the framework of export deliveries for meeting the needs of the state, determined in accordance with the legislative instruments of the Republic of Tajikistan;
- imported into the customs territory of the Republic of Tajikistan as a contribution to the authorized fund of the enterprises with foreign investments and foreign enterprises, as well as certain types of goods of in-house production, exported from these enterprises in the cases, provided for the production sharing agreements, concluded by the Government of the Republic of Tajikistan or by a state body, authorized by the Government, in accordance with the laws of the Republic of Tajikistan, or within the period of repayment of foreign investments in accordance with the procedure, established by the Majlis Oli of the Republic of Tajikistan.

SECTION 7. FINAL PROVISIONS

Article 38. International agreements

If an international agreement, to which the Republic of Tajikistan is a party, establishes other standards, than those, provided for by this Law, the standards of the international agreement shall apply.

**President
of the Republic of Tajikistan**

Emomali Rahmonov

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

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

1. The foreign exchange proceeds transferred to accounts of enterprises-exporters as a result of the marketing of products, works, and services shall be exempt from any deductions and be used by them on their own discretion for the purposes not contradicting the present legislation.
2. The procedure regarding the compulsory sale of a part of the foreign currency proceeds from the marketing of exports to the gold and currency reserves of the National Bank of Tajikistan shall be cancelled.
3. Since March 1, 1996 export customs duties shall have been cancelled.
4. The exportation of the following export products from the republic:
 - cotton fiber and its processed products;
 - primary aluminum and its products;
 - ores, concentrates, waste of precious metals, natural precious stones and its products;
 - scrape and waste of ferrous and non-ferrous metals;
 - fermented tobacco;
 - leather raw materials and leather;
 - mineral fertilizers;
 - geranium oil;
 - natural honey;
 - herbs, moumiyo, and snake venom

shall be subject to 100 percent prepayment.

5. The period of payments for other exports shall be not more than 90 days.
6. The exportation of export products from the republic by legal and physical persons (except for the persons exporting the items produced in their own land plots) shall be permitted at the prices of the world market or the Republican Commodity Exchange upon submission of the following:
 - confirmation of a bank in the Republic of Tajikistan, which is authorized by the National Bank of the Republic of Tajikistan, of receipt of the foreign exchange proceeds earned by the marketing of products specified in Item 4 of the present Decree;

- commitments of a bank in the Republic of Tajikistan, which is authorized by the National Bank of the Republic of Tajikistan, on a guarantee of payments pertaining to other exports to be made through this bank in timing specified in Item 5 of this Decree.
7. Mutual payments on export and import transactions of enterprises, organizations, and agencies of the Republic of Tajikistan with foreign partners through accounts of firms in foreign banks shall be prohibited.
 8. The Government of the Republic of Tajikistan along with the National Bank of the Republic of Tajikistan and other entities concerned shall determine the procedure of the export and import supervision and submit proposals to improve taxation of exports and imports.
 9. For coordination of the issues relating to the practical implementation of the Program of Economic Reforms in the Republic of Tajikistan for 1996, a Governmental Commission shall be set up, which will consist of:
 - the Prime-Minister of the Republic of Tajikistan as the Chairman of the Governmental Commission;

Members of the Governmental Commission:

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

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

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

President of the Republic of Tajikistan

E. Rahmonov

Dushanbe, February 24, 1996, No. 424

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

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

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

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

President of the Republic of Tajikistan

E. Rahmonov

Dushanbe, July 13, 1999, No. 1249

RESOLUTION
The Government of The Republic of Tajikistan
As of August 7, 1997 No. 357 Dushanbe

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

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

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

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

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

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

Chairman
Government of The Republic of Tajikistan

E. Rahmonov

**Decree by the Government of The Republic of Tajikistan
of the 12th of February 1997 N88
Regulation of the sale of precious metals**

1. Through the Present regulation, according to the Decree by the President of the Republic of Tajikistan of the 18th of March 1996 N439 “On stimulation of development of the production of precious metals and valuable stones”, the following order is established for the sale of precious metals.
2. Refined precious metals produced in The Republic of Tajikistan, after relevant processing, sorting and pricing by their manufacturers within the quota, established by The Government of The Republic of Tajikistan, shall be sold for convertible hard currency at the prices of the London Precious Metals Market Association.
3. The Ministry of Finance of the Republic of Tajikistan and the National Bank have a prior right to purchase precious metals such as refined gold and silver, produced in The Republic, without payment of fees for freight, insurance, commissions and other charges.
4. Annually on the 15th of December of each year, the Committee on Precious Metals of The Government of The Republic of Tajikistan shall report to the Ministry of Finance and the National Bank of The Republic of Tajikistan the timetable for the production of precious metals for the next calendar year, with month by month scheduling.
5. Annually, not later than 15th of January, the Ministry of Finance of The Republic of Tajikistan and the National Bank of The Republic of Tajikistan shall establish the volumes of the precious metals to be purchased by them according to a monthly-based schedule of purchases.
6. If necessary, not later than the 5th of every following month, the Committee on Precious Metals of The Government of the Republic of Tajikistan, the Ministry of Finance of The Republic of Tajikistan and the National Bank of The Republic of Tajikistan shall provide a detail schedule of procurement and supply of precious metals, as well as additional quotas for their sale, and present it to The Government of The Republic of Tajikistan for consideration
7. Precious metals shall only be exported by the producing enterprises following approval of the Committee on Precious Metals under specific and additional quotas.
8. Payment for the precious metals purchased by the Ministry of Finance of The Republic of Tajikistan and the National Bank of The Republic of Tajikistan shall be made within 5 working days, starting from the time fixed in the detailed time-table, and shall be transferred to the manufacturer’s account.

In case of refusal of purchase of precious metals, or non-payment within the established period, the manufacturers have the right to sell the relevant quantities of such metals abroad.

9. To establish Force Majeur conditions, as well as the refusal to process, or a delay in the processing of Dore mixture, gold and silver containing concentrates, by the refining factory in Chkalovsk city, causing delay of more than 1 month, according to the time-table agreed upon by the supplier organizations, shall serve as a reason to obtain permission from The Government of The Republic of Tajikistan to sell abroad, under the customs legislation of The Republic of Tajikistan.

20/02/1997

26/02/1997

Abdurazakov

Signature:

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

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

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

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

E. Rahmonov

of April 4, 1996 No. 136

Dushanbe

Government of the Republic of Tajikistan
RESOLUTION

of October 25, 2003

No. 450

Dushanbe

On the Customs Tariff of the Republic of Tajikistan

In compliance with the Law of the Republic of Tajikistan on the Customs Tariff, as well as for the improvement of the customs tariff, the Government of the Republic of Tajikistan resolves:

1. To approve and from November 1, 2003 introduce the rates of import customs duties of the customs tariff of the Republic of Tajikistan consistent with Annex No. 1 to this Resolution.
2. From November 1, 2003 to determine the free trade regime and apply the zero-rated import customs duties upon importation of goods originating from the Member-States of the Euroasian Economic Community.
3. To introduce preferences and determine the zero-rated import customs duties upon importation of goods originating from the least developed countries consistent with Annex No. 2 to this Resolution.
4. For enterprises with foreign investment registered prior to January 1, 1995, upon importation of goods by them for production purposes, customs duties shall be calculated and levied at the rate of five percent.
5. The Ministry of Foreign Affairs of the Republic of Tajikistan shall inform the Integration Committee Secretariat of the Euroasian Economic Community under the established procedure on adoption of this Resolution.
6. The following shall be acknowledged invalid:
 - Resolution No. 187 on the Customs Tariff of the Republic of Tajikistan of the Government of the Republic of Tajikistan of April 30, 2002;
 - Resolution No. 393 of the Government of the Republic of Tajikistan of October 1, 2002 "On Amendments into Resolution No. 187 of the Government of the Republic of Tajikistan on the Customs Tariff of the Republic of Tajikistan of April 30, 2002".

Chairman of the Government
of the Republic of Tajikistan

E. Rahmonov

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

Import Customs Duty Tariffs

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

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

0601	Onions, tubers, tuber-like roots, tuber onions, rhizomes, including branched in the state of vegetation rest, vegetation, or flowering; plants and roots of chicory except for roots in Commodity Position 1212;	5
0602	Other life plants (including their roots), cuttings and provines; mycelium of mushrooms;	10
0603	Fresh, dried, dyed, bleached, impregnated, or prepared by other ways off-cut flowers and buds suitable for bouquets, or for decorative purposes;	15
0604	Fresh, dried, dyed, bleached, impregnated, or prepared by other ways leaves, branches, and other parts of plants without flowers and buds, grasses, mosses, and lichen suitable for making bouquets, or for decorative purposes;	15
GROUP 07		
VEGETABLES AND SOME EDIBLE		
ROOT-CROPS AND TUBER-CROPS		
07	Vegetables and some edible root-crops and tuber-crops: except	15
0701 10 000 0	-seeds	5
GROUP 08		
EATABLE FRUITS AND NUTS; PEEL		
OF CITRUSES OR WATER-MELONS		
08	Edible fruits and nuts; peel of citruses or water-melons: Except:	10
0801	Fresh or dried, peeled from shell or unpeeled, with or without peel cocoa, Brazilian, and keshyu nuts;	5
0803 00	Fresh and dried bananas, including plantains,;	5
0804	Fresh or dried dates, figs, pineapples, avocado, guyava, mango, and mangostan, or hartsinii;	5
0805	Fresh or dried citruses;	5
GROUP 09		
COFFEE, TEA, MATE, OR PARAGVAI TEA, AND SPICES		
09	Coffee, tea, mate, or Paragvai tea, and spices	5
GROUP 10		
CEREALS		
10	Cereals	5

GROUP 11 PRODUCTS OF FLOUR-MILLING AND GROATS INDUSTRY		
11	Products of flour-milling and groats industry; malt, starch; inulin; wheat gluten except:	10
1101 00	wheat flour, or wheat and rye flour;	5
1103 11 100 0	----from solid wheat;	5
1103 11 900 0	----from soft wheat and kish;	5
GROUP 12 OIL-BEARING SEEDS AND FRUITS		
12	Oil-bearing seeds and fruits; other seeds, fruits and grain; herbal and technical plants; straw and forage;	5
GROUP 13 NATURAL AND NON-REFINED SHELLAC		
13	Natural and non-refined shellac; gums, tars, and other vegetation juices and extracts;	5
GROUP 14 VEGETATION MATERIALS FOR WICKER WORKS		
14	Vegetation materials for wicker works; other products of vegetation origin not named or included in other places;	15
GROUP 15 FATS AND OILS OF ANIMAL OR VEGETABLE ORIGIN, PRODUCTS OF THEIR SPLIT; FOOD FATS; WAX OF ANIMAL OR VEGETABLE ORIGIN		
1501 00	Pig fat (including lard) and poultry grease, except for fat in Commodity Position 0209 or 1503;	10
1502 00	Fat of cattle, sheep or goats, except for fat in Commodity Position 1503;	5
1503 00	Non-emulsified or unmixed lard-stearin, lard-oil, oleostearin, oleo-oil, and animal oil, or not made by any other way;	10
1504	Refined or non-refined fats, oils, and their fractions of fish or sea mammals, but without changes in chemical composition;	10
1505 00	Wool grease and its fat substances (including lanoline);	5
1506 00 000 0	Other non-refined or refined fats and oils of animal origin and their fractions, but without changes in chemical composition;	15
1507	Non-refined or refined soya oil and its fractions, but without changes in chemical composition:	

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

1512 19 100 0	for technical or industrial use, except for production of edible products;	10
	---others;	
1512 19 910	----sunflower oil;	
1512 19 910 1	-----in primary packing with a net volume of 10 liters or less;	5
1512 19 910 9	-----others;	5
1512 19 990	----safflower oil;	
1512 19 990 1	----in primary packing with net volume of 10 liters or less;	5
1512 19 990 9	-----others;	5
	-cotton oil and its fractions;	
1512 21	--crude oil refined from gossypol or non-refined:	
1512 21 100 0	---for technical or industrial use, except for production of edible products;	10
1512 21 900 0	---others;	5
1512 29	---others;	
1512 29 100 0	---for technical or industrial use, except for production of edible products;	10
1512 29 900 0	---others;	5
1513	Non-refined or refined coconut oil (copra), palm nucleolus or babissu oils and their fractions, without changes in chemical composition;	5
1514	Non-refined or refined rapeseed oil (from rape or colza, or mustard oil and their fractions; without changes in chemical composition;	5
1515	Other non-refined or refined non-volatile fats and oils of vegetable origin (including jojoba oil) and their fractions, without changes in chemical composition;	5
1516	Fully or partially hydrogenated, inter-etherified, re-etherified, or elaidinized, refined or not-refined, but not further processed fats and oils of animal or vegetable origin and their fractions;	15
1517	Margarine; edible mixes or finished products from fats or oils of animal or vegetable origin, or fractions of various fats or oils of this group, except for food fats or oils, or their fractions in Commodity Position 1516;	15

1518 00	Fats and oils of animal or vegetable origin and their fractions boiled, dehydrated, sulfonated, oxidated by air blowing, polymerized by heating in vacuum or a rare gas, or chemically modified by other way, except for products in Commodity Position 1516, non-edible mixes, or finished products from fats or oils of animal, or vegetable origin, or fractions of various fats or oils of this group, not named or included anywhere;	15
1520 00 000 0	Crude glycerin; glycerin water and glycerin lye;	5
1521	Vegetable wax (except for triglycerides), bee wax, wax of other insects and spermaceti, dyed or not dyed, refined or not refined;	15
1522 00	Degras, processing remainders of fat substances, or wax of vegetable or animal origin;	15
GROUP 16		
FINISHED PRODUCTS FROM MEAT, FISH OR CRAWFISH, MOLLUSC, OR OTHER INVERTEBRATES		
1601 00	Sausages and similar products from meat, meat subproducts, or blood; finished food products made on their basis;	15
1602	Other finished or canned products from meat, meat subproducts, or blood except:	10
1602 10 001 0	-- for nutrition for children;	5
1603 00	Extracts and juices from meat, fish or crawfish, mollusk, or other invertebrates;	5
1604	Finished or canned fish, sturgeon caviar and its substitutes made from fish berries;	15
1605	Finished or canned crawfish, mollusk, and other invertebrates;	10
GROUP 17		
SUGAR AND CONFECTIONERY PRODUCTS WITH SUGAR		
1701	Cane or beet sugar, and chemically pure sucrose in solid state;	5
1702	Other sugars, including chemically pure lactose, maltose, glucose, and fructose, in solid state; sugar syrups without flavoring and fragrant, or dye-stuffs; artificial honey mixed or not mixed with natural honey; caramel;	5

1703	Molasses made as a result of extracting or refining of sugar;	5
1704	Confectionary products from sugar (including white chocolate), not containing cacao;	15
GROUP 18		
CACAO AND ITS PRODUCTS		
18	Cacao and its products;	5
GROUP 19		
FINISHED PRODUCTS FROM GRAIN, FLOUR, STARCH, OR MILK; FLOURY CONFECTIONARY PRODUCTS		
1901	Malt extract; finished foods products from flour of fine or coarse grinding; from groats, starch, or malt extract not containing cacao or containing less than 40 % of cacao recalculated for fully defatted basis, not named or not included in other place; finished food products from raw materials in Commodity Positions 0401-0404, not containing cacao or containing less than 5 % of cacao recalculated for fully defatted basis, not named or not included in other place;	5
1902	Macaroni products thermally processed or not thermally processed, with or without filling (from meat or other products), or cooked in other way, like spaghetti, macaroni, noodles, ergot, dumplings, ravioli; couscous edible or not edible;	5
1903 00 000 0	Tapioca and its substitutes made from starch in the form of flakes, granules, grains, or in other similar forms;	5
1904	Finished food products made by blowing or frying of cereals grain or cereals products (for instance, corn flakes); cereals (except for corn grain) in the form of grain or flakes, or grain processed by other way (except for flour of fine or coarse grinding; groats), previously boiled or cooked by other way, not named or not included in other place;	15

1905	Bread, floury confectionary products, cakes, biscuits, and other bakery and floury confectionary products, containing or not containing cacao; waffles platens, empty capsules suitable for pharmaceutical purposes, waffles papers seals for sealing, rice paper, and similar products;	15
GROUP 20		
VEGETABLE AND FRUIT PROCESSING PRODUCTS		
20	Processing products from vegetables, fruits, nuts, and other parts of plants,	15
GROUP 21		
VARIOUS FOOD PRODUCTS		
21	Various food products Except:	15
2102	Yeast (active and inactive); other dead unicellular microorganisms (except for vaccines in Commodity Position 3002); finished baking powders;	10
GROUP 22		
ALCOHOL AND SOFT DRINKS, AND VINEGAR		
2201	Waters, including natural or artificial mineral ones, with gas, without sugar or other sweeteners, or fragrant; snow and ice;	Euro 0.15 per liter
2202	Waters, including mineral and with gas, with sugar or other sweeteners, or fragrant; and other non-alcoholic drinks, except for fruit or vegetable juices in Commodity Position 2009;	Euro 0.07 per liter
2203 00	Malt beer;	Euro 0.60 per liter
2204	Grape wines, natural wines, including fortified; stum, except for the mentioned in Commodity Position 2009 (including wine materials);	Euro 0.50 per liter
2205	Vermouths and natural wines, other wines with vegetation and aromatic substances;	Euro 0.50 per liter
2206 00	Other fermented drinks (for example, cider, parry or pear cider, and honey beverage); mixes from fermented drinks, and mixes from fermented drinks and soft drinks, not named anywhere;	Euro 0.40 per liter
2207	Ethyl non-denatured alcohol with ethyl concentration of 80 % or more; ethyl alcohol and other denatured alcohols of any concentration;	
2207 10 000 0	Ethyl non-denatured alcohol with ethyl concentration of 80 % or more;	Euro 2.0 per liter
2207 20 000 0	Ethyl alcohol, other denatured alcohols of any concentration;	Euro 2.0 per liter

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

GROUP 26		
ORES, SLAG, AND ASHES		
26	Ores, slag, and ashes;	5
2606 00 000 0	Aluminum ores and concentrates;	2
GROUP 27		
MINERAL OIL, OIL, AND ITS DISTILLATION PRODUCTS		
27	Mineral oil, oil, and its distillation products; bitumen materials; mineral wax except:	5
2711	Oil gas and other gas carbohydrates;	0
2716 00 000 0	Electric energy;	0
GROUP 28		
NON-ORGANIC CHEMISTRY PRODUCTS		
28	Non-organic chemistry products; organic and non-organic compounds of precious and rare metals, radioactive metals or isotopes except:	5
2814	Non-liquid or liquid ammonia;	15
2815	Sodium hydroxide (caustic soda), potassium hydroxide (caustic potash); sodium or potassium peroxides;	15
2818 20 000 0	Aluminum oxide different from artificial corundum;	2.5
2837	Cyanides, oxycyanides, complex cyanides;	2.5
GROUP 29		
ORGANIC CHEMISTRY PRODUCTS		
29	Organic chemistry products;	5
GROUP 30		
PHARMACEUTICALS		
30	Pharmaceutical products except:	
3004 31	--containing insulin:	
3004 31 100 0	---pre-packed for retail sale;	0
3004 31 900 0	--others;	0
3005 90 990 0	---others (medical bandage);	15
GROUP 31		
FERTILIZERS		
31	Fertilizers;	5
GROUP 32		
TANNING OR DYE EXTRACTS		

32	Tanning or dye extracts; anions and their derivatives; dye-stuffs, pigments, and other dye substances; dyes and lacquers, putties and mastics; printing ink, ink, and Indian ink;	5
GROUP 33 ESSENTIAL OILS AND RESINOIDS		
33	Essential oils and resinoids; perfume, cosmetic, or toilet means;	5
GROUP 34 SOAP, SURFACE ACTIVE ORGANIC SUBSTANCES		
34	Soap, surface active organic substances, detergents, lubricants, artificial or finished wax; cleaners or polishers; candles or similar products, pastes for modeling, plasticine, dental wax, and dental staffs on gypsum basis;	5
GROUP 35 PROTEINS		
35	Proteins; modified starches; clays; ferments;	5
GROUP 36 EXPLOSIVES; PYROTECHNICS; MATCHES; PYROPHORE ALLOYS; SOME GAS SUBSTANCES		
3601 00 000 0	Gunpowder;	5
3602 00 000 0	Finished explosives, except gunpowder;	15
3603 00	Bickford's fuses; detonating fuses; contact or detonating percussion caps; primers; electric detonators;	5
3604	Fire works, signal flares; rain flares, fog signals, and other pyrotechnics;	15
3605 00 000 0	Matches, except of pyrotechnics in Commodity Position 3604;	5
3606	Ferrocium and pyrophore alloys; products from gas materials listed in Annex 2 to this Group;	15
GROUP 37 PHOTO AND CINEMA GOODS		
37	Photo and cinema goods;	10
GROUP 38 OTHER CHEMICALS		
38	Other chemicals;	5
GROUP 39 PLASTICS AND ITS PRODUCTS		
39	Polymer materials, plastics, and their products; except:	10
3902 10 000 0	-polypropylene;	5
3903	Styrene polymers in primary forms;	5
GROUP 40 CAOUTCHOUC, RUBBER, AND THEIR PRODUCTS		

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

4408	Sheets for casing (including those made by separation of stratified wood), for gummed plywood or other similar stratified wood, and other timber sawed lengthwise, separated for layers, or hulled, dressed or not dressed, abrasive or not abrasive, with or without end joining more than six mm thick;	5
4409	Carving wood (including non-assembled plaquets and friezes for floor parquet covering) in the form of profiled mould (with combs, flutes, grooved, with trimmed edges, with semi-round fillister joining, shaped, rounded, or similar) for any rim, end, or surface, dressed or not dressed; polished or not polished, with or without end joining;	5
4410	Wood-shaving slabs or similar slabs (for instance, slabs with oriented chips and waffle slabs) from wood or other lignificated materials, impregnated or not impregnated with gums, or other organic linking substances;	5
4411	Wood-fiber slabs from wood or other lignificated materials with or without gums, or other organic substances;	5
4412	Gummed plywood, veneer panes, and similar materials from stratified wood;	5
4413 00 000 0	Extruded wood in the form of blocs, slabs, skids, or profiled forms;	10
GROUP 45		
CORK AND ITS PRODUCTS		
45	Cork and its products;	5
GROUP 46		
STRAW PRODUCTS		
46	Products from straw, alpha, or other materials for wicker work; basketry and wicker products;	15
GROUP 47		
PAPER MASS FROM WOOD OR OTHER FIBROSE MATERIALS		
47	Paper mass from wood or other fibrose materials; regenerated paper or cardboards (paper and cardboard wastes);	10
GROUP 48		
PAPER AND CARDBOARD		
48	Paper and cardboard; products from paper mass, paper, or cardboard;	5
GROUP 49		
PRINTED BOOKS, NEWSPAPERS, REPRODUCTIONS, AND OTHER PRODUCTS OF POLYGRAPHIC INDUSTRY; MANUSCRIPTS, TYPEWRITTEN TEXTS AND PLANS		
4901	Printed books, brochures, leaflets, and similar printed materials brochured or in separate sheets;	0

4902	Newspapers, magazines, and other periodical publications illustrated or not illustrated, with or without advertising ;	5
4903 00 000 0	Picture-books, books for drawing or coloring for children;	0
4904 00 000 0	Printed or hand-written music bound or unbound, illustrated or not illustrated;	0
4905	Geographical, hydrographic, or similar maps of all kinds, including printed atlases, wall maps, topographical plans, and globes;	0
4906 00 000 0	Original hand-made plans and layouts for architectural, engineering, industrial, commercial, topographic, or similar purposes; manuscripts, photo reproductions on sensibilized paper, and calking copies of the above mentioned goods;	0
4907 00	Post stamps, state duty or similar stamps, unslaked, of current or new issue in the country where they have or will have recognized nominal value; stamp paper; banknotes; check books; equity, bonds, and similar securities; except:	15
4907 00 300 0	-banknotes;	0
4908	Transfer pictures (decalcomania);	15
4909 00	Postal printed or illustrated cards; cards with printed congratulations, messages or announcements illustrated or not illustrated, with or without envelopes, with or without decorations;	15
4910 00 000 0	Printed calendars of all kinds, including tear-offs;	15
4911	Other printed products, including printed reproductions and photographs;	15
GROUP 50		
SILK		
50	Silk;	10
GROUP 51		
WOOL		
51	Wool, thin or thick animal hair; horse hair yarn and fabric except:	15
5101	Wool not exposed to carding or combing;	0
5102	Thin or thick animal hair not exposed to carding or combing;	5
5104 00 000 0	Picked raw materials from wool or thin, or thick animal hair;	5
5105	Wool and thin or thick animal hair exposed to carding or combing (including wool exposed to carding or combing, in tear-offs);	5

GROUP 52		
COTTON		
52	Cotton;	15
GROUP 53		
OTHER NATURAL TEXTILE FIBERS		
53	Paper yarn and finished fabrics;	5
GROUP 54		
SYNTHETIC THREADS		
54	Synthetic threads;	5
GROUP 55		
SYNTHETIC FIBERS		
55	Synthetic fibers;	5
GROUP 56		
WADDING, THICK WALT OR FELT, AND NON-WOVEN MATERIALS		
56	Wadding, thick walt or felt, and non-woven materials; special yarn; strings, ropes, and their products except:	10
5602	Thick walt or felt impregnated or not impregnated, with or without covering, duplicated or not duplicated;	15
5603	Non-woven materials impregnated or not impregnated, with or without covering, duplicated or not duplicated;	15
5607	Strings, ropes, and their products woven or not-woven, in or without braid, impregnated or not impregnated, with or without covering, in or without casing from rubbish or plastics;	15
5608	Nets woven from strings or ropes; finished fishing nets and other finished nets from textile materials;	5
GROUP 57		
CARPETS AND OTHER TEXTILE CARPETING		
57	Carpets and other textile carpeting;	15
GROUP 58		
SPECIAL FABRICS		
58	Special fabrics; taffeta textile materials; lace trims; tapestry; trimming materials; embroidery;	15
GROUP 59		
TEXTILES MATERIALS		
59	Textile materials impregnated, with covering or duplicated; textile materials for technical use;	5
GROUP 60		
KNITTING MACHINE AND HAND-MADE CLOTHS		
60	Knitting machine and hand-made cloths;	10

GROUP 61 KNITTING MACHINE AND HAND-MADE ITEMS OF CLOTHES, AND THEIR ACCESSORIES		
61	Knitting machine and hand-made items of clothes, and their accessories;	10
6115	Knitting machine or hand-made tights, stockings, plus-fours, and other hosiery, including stockings for patients with varicose veins and shoes without soles;	15
GROUP 62 CLOTHES AND THEIR ACCESSORIES, EXCEPT FOR MACHINE AND HAND-MADE KNITTING		
62	Clothes and their accessories, except for machine and hand-made knitting;	10
GROUP 63 OTHER FINISHED TEXTILES; SECOND-HAND CLOTHES AND TEXTILES; RAGS		
63	Other finished textile products, sets; second hand clothes and textile products; rags;	15
GROUP 64 SHOES		
64	Shoes, gaiters, and similar products; their parts except:	15
6401	Waterproof shoes on sole and with the upper from rubbish or plastics; the upper of which is not stuck with sole and not connected with it neither by filar, nor pin, nailed, screw, riveted, or any other similar way;	10
6406	Parts of shoes (including the shoe upper with attached or not attached main insole); loose insoles, heel pads and similar products; gaiters, leggings and similar products, and their parts;	10
GROUP 65 HATS AND THEIR PARTS		
65	Hats and their parts;	15
GROUP 66 UMBRELLAS, SUN UMBRELLAS, AND WALKING STICKS		
66	Umbrellas, sun umbrellas, walking sticks, cane-seats, whips, horsewhips, and their parts;	15
GROUP 67 PROCESSED PLUMAGE AND LINT, AND PRODUCTS FROM PLUMAGE OR LINT		
67	Processed plumage and lint and their products; artificial flowers; people's hair products;	15
GROUP 68 PRODUCTS FROM STONE, GYPSUM, CEMENT, ASBESTOS, MICA, AND SIMILAR MATERIALS		
68	Products from stone, gypsum, cement, asbestos, mica, and similar materials;	15

GROUP 69 CERAMIC PRODUCTS		
69	Ceramic products except:	15
6904	Building bricks, floor blocks, supporting or decorative tiles, and similar ceramic products;	10
6910	Wash bowls; wash stands, wash bowl consoles, baths, bidets, lavatory pans, spill tanks, urinals, and similar sanitary and technical products from ceramics;	5
6912 00	Tableware, kitchenware, and other household and toilet products from ceramics, except for chinaware;	10
GROUP 70 GLASSWARE AND GLASS PRODUCTS		
70	Glassware and glass products except:	15
7003	Cast and rolled, sheet or profiled glass with or without a reflecting layer, but not processed in any other way;	5
7004	Drawn and blown glass, in sheets, with or without a reflecting layer, but not processed in any other way;	5
7010	Flasks, bottles, small bottles, jugs, pots jars, ampoules and other glass devices for storing, transporting, or packing of goods; glass jars for preserving; insulating pegs from glass, plugs, lids, and other similar glass products;	0
7011	Glass open ballons (including bulbs and tubes), their glass parts, without fittings, for electric lamps, electron beam tubes or similar products;	5
7013	Glass table and kitchenware, toilet and stationery accessories, glass products for home interior or similar purposes (except for products in Commodity Positions 7010 or 7018);	10
7016	Paving blocks, plates, bricks, tiles, and other products from extruded or cast glass; reinforced or not reinforced, used in construction, glass cubes, and other small glass forms with or without a basis, for mosaic or similar decorating works, stain glass and similar products, cellular or foamed glass in the form of blocks, panes, slabs in the form of casing or other forms;	5

7017	Glassware for laboratory hygienic or pharmaceutical purposes of graduation or non-graduation, calibration or non-calibration;	5
7019	Glass fiber (including glass wool) and their products (for instance, yarn fabric);	5
GROUP 71 NATURAL AND ARTIFICIAL PEARLS, PRECIOUS OR SEMIPRECIOUS STONES		
71	Natural and artificial pearls; precious or semiprecious stones; precious stones; metals inlaid with precious stones and its products; bijouterie; coins;	15
GROUP 72 FERROUS METALS		
72	Ferrous metals;	5
GROUP 73 PRODUCTS FROM FERROUS METALS		
73	Grinding balls and similar products for mills;	5
7326 11 000 0	Grinding balls and similar products for mills;	2
GROUP 74 COPPER AND ITS PRODUCTS		
74	Copper and its products;	5
GROUP 75 NICKEL AND ITS PRODUCTS		
75	Nickel and its products;	5
GROUP 76 ALUMINUM AND ITS PRODUCTS		
76	Aluminum plates, sheets, strips, or bands more than 0.2 mm thick	15
7606	Aluminum foil (without a basis or with a basis made from paper, paperboard, plastics, or similar materials) not more than 0.2 mm thick (excluding a basis);	10
7607	Aluminum pipes and tubes;	10
7608	Reservoirs, cisterns, tanks, and similar aluminum holding facilities for any substances (except for compressed or condensed gas) with capacity more than 300 liters with or without casing or thermo-insulation, but without mechanical or thermo-technical equipment;	10
7611 00 000 0	Reservoirs, cisterns, tanks, and similar aluminum holding facilities for any substances (except for compressed or condensed gas) with capacity more than 300 liters, with or without casing or thermo-insulation, but without mechanical or thermo-technical equipment;	5

GROUP 78		
LEAD AND ITS PRODUCTS		
78	Lead and its products;	5
GROUP 79		
ZINC AND ITS PRODUCTS		
79	Zinc and its products;	5
GROUP 80		
TIN AND ITS PRODUCTS		
80	Tin and its products;	5
GROUP 81		
OTHER NON-PRECIOUS METALS		
81	Other non-precious metals and its metal ceramics products;	15
GROUP 82		
INSTRUMENTS, ACCESSORIES, AND CUTLERY		
82	Non-precious metal instruments, accessories, and cutlery, their non-precious parts;	5
GROUP 83		
OTHER NON-PRECIOUS METAL PRODUCTS		
83	Other non-precious metal products;	10
GROUP 84		
NUCLEAR REACTORS, PILES, EQUIPMENT, AND MECHANICAL DEVICES		
84	Nuclear reactors, piles, equipment, and mechanical devices, their parts;	5
GROUP 85		
ELECTRIC MACHINES AND EQUIPMENT, THEIR PARTS		
85	Electric machines and equipment, their parts; sound recording and sound reproducing equipment; television picture and sound recording and reproducing equipment; their parts and accessories;	5
GROUP 86		
RAILWAY LOCOMOTIVES OR TRAM MOTOR CARS, ROLLING STOCK AND ITS PARTS		
86	Railway locomotives or tram motor cars, rolling stocks and their parts; track equipment and devices for railways, or tram ways and their parts; mechanical (including electro-mechanical) signaling equipment of all kinds;	5
GROUP 87		
LAND TRANSPORT		
87	Passenger vehicles for ten passengers or more and a driver;	5
8702	Motor vehicles for transportation of ten people or more, including a driver;	5 but no less than Euro 0.15 per cubic centimeter

8703	Cars and other passenger vehicles mostly aimed for transportation of people (except for vehicles in Commodity Position 8702), including cargo-passenger vans and race cars;	5
	of which cars manufactured five years before their importation;	5
	second hand cars manufactured more than five years before their importation;	7
8711	Motorcycles (including motorized bicycles) and bicycles with an installed auxiliary engine, with or without buddy seats; buddy seats;	10
8713	Carriages for people unable to move, equipped or not equipped with an engine, or other mechanical devices for movement;	0
8714200000	Carriages for people unable to move;	0
GROUP 88		
AIRCRAFT		
88	Aircraft , space vehicles, and their parts;	5
GROUP 89		
SHIPS, BOATS, AND FLOATING STRUCTURES		
89	Ships, boats, and floating structures;	5
GROUP 90		
OPTIC INSTRUMENTS AND DEVICES		
90	Instruments and optic, photographic, cinematographic, measuring, controlling, precision, medical, or operating devices; their parts and accessories;	5
GROUP 91		
CLOCKS OF ALL KINDS AND THEIR PARTS		
91	Clocks of all kinds and their parts;	10
GROUP 92		
MUSICAL INSTRUMENTS		
92	Musical instruments; their parts and accessories;	5
GROUP 93		
WEAPONS AND AMMUNITION		
93	Weapons and ammunition; their parts and accessories except:	0
9303 20	-sport, hunting, or target shooting smooth bore, including combined arms with smooth and rifled barrel;	15
9303 30 000 0	-sport rifled, hunting, or target shooting arms;	15
9303 90 000 0	-other;	15
9306 10 000 0	-cartridges for riveting or similar instrument, or for pistols with an escape stick for "humane" slaughter of animals and their parts;	15
9306 21 000 0	--cartridges;	15

9307 00 000 0	Swords, sabers, rapiers, broadswords, bayonets, pikes, and similar arms, parts of the listed arms, sheath, and their cases;	15
GROUP 94 FURNITURE		
94	Furniture, bed linen, mattresses, mattress bases, sofa cushions and similar furniture printed accessories; lamps and illumination devices not named anywhere; lightening signs, tablos with a name, or title, or address, and similar products; prefabricated building constructions, except:	15
9402	Medical, operating, dental, or veterinary furniture (for instance, operating tables, examination tables, hospital beds with mechanical devices, dental arm-chairs); hair-dressing arm-chairs and similar arm-chairs with rotating, inclining, and rising devices; parts of the above mentioned products;	5
9405	Lamps and illumination devices, including searchlights, headlights, and their parts not named or not included anywhere; illuminated indicators, illuminated plates with a name or title, or address, and similar products with a built-in source of light, and their parts not named or not included anywhere;	5
9406 00	Prefabricated building constructions;	5
GROUP 95 TOYS, GAMES AND SPORT EQUIPMENT, THEIR PARTS AND ACCESSORIES		
9501 00	Wheeled toys for driving children (for instance, tricycles, scooters, pedal cars), prams for dolls:	5
9502	Dolls featuring people only;	5
9503	Other toys: models of smaller size ("scale") and similar models for entertainment functioning or non-functioning; puzzles of all kinds;	5
9504	Goods for entertainment, table or room games; including for pinball, billiards, special tables for casino games, and automatic equipment for bowling;	15
9505	Products for fests, carnivals, and other products for entertainment, including items for showing hocus-pocuses and jokes;	10
9506	Inventory and equipment for general physical fitness, gymnastics, track and field athletics, other sports (including table tennis), or for games in the open air not named or non included anywhere in this group; swimming pools and pools for children;	5

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

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

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

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

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

- | | |
|-------------------|----------------------------------|
| 1. Afghanistan | 24. Mali |
| 2. Benin | 25. Maldives |
| 3. Burkina Faso | 26. Mozambique |
| 4. Burundi | 27. Myanmar |
| 5. Botswana | 28. Nepal |
| 6. Bhutan | 29. Niger |
| 7. Vanuatu | 30. Rwanda |
| 8. Haiti | 31. Samoa |
| 9. Guinea | 32. San-Tome and Principe |
| 10. Guinea-Bissau | 33. Solomon Islands |
| 11. Djibouti | 34. Somalia |
| 12. Zaire | 35. Sudan |
| 13. Zambia | 36. Sierra-Leone |
| 14. Cape Verde | 37. Tanzania |
| 15. Cambodia | 38. Togo |
| 16. Kiribati | 39. Tuvalu |
| 17. Comoros | 40. Uganda |
| 18. Laos | |
| 19. | 41. The Central African Republic |
| 20. Lesotho | 42. Chad |
| 21. Liberia | 43. Equatorial Guinea |
| 22. Mauritania | 44. Ethiopia |
| 23. Madagascar | 45. Gambia |
| 24. Malawi | |