

1. A free customs zone is a customs regime under which foreign and domestic goods within the relevant territory of free economic zones are placed and used with full or partial exemption from customs duties and taxes, as well as without the application of prohibitions and restrictions of an economic nature established by the regulatory legal acts of the Republic of Tajikistan ([Law of the RT dated 03.07.2012 No. 845, dated 30.05.2017 No. 1421](#)).
  2. A free economic zone, as a territory where the customs regime of a free customs zone operates, shall be established in accordance with the regulatory legal acts of the Republic of Tajikistan ([Law of the RT dated 03.07.2012 No. 845, dated 30.05.2017 No. 1421](#)).
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#### **Article 265. Goods Permitted for Placement under the Customs Regime of the Free Customs Zone**

1. Goods necessary to achieve the objectives of establishing a free economic zone shall be permitted to be placed under the customs regime of the free customs zone, except in cases provided for by the regulatory legal acts of the Republic of Tajikistan ([Law of the RT dated 03.07.2012 No. 845](#)).
  2. The list of goods necessary to achieve the objectives of establishing a free economic zone shall be determined by the Regulation on the relevant free economic zone approved in accordance with the regulatory legal acts of the Republic of Tajikistan ([Law of the RT dated 03.07.2012 No. 845](#)).
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#### **Article 266. Operations with Goods Placed under the Customs Regime of the Free Customs Zone and Goods Obtained as a Result of Processing**

1. Production and other commercial operations, except retail sale thereof, shall be permitted with respect to goods placed under the customs regime of the free customs zone in accordance with the list established by the Regulation on the relevant free economic zone.
2. The Government of the Republic of Tajikistan may determine the list of goods prohibited from placement under the customs regime of the free customs zone and may establish prohibitions and restrictions on certain operations with goods placed under this customs regime.
3. Goods placed under the customs regime of the free customs zone may be placed under another customs regime, including the customs regime of a free customs zone for the purpose of their placement in another free economic zone, or under another customs procedure in compliance with the requirements and conditions established by this Code and (or) other regulatory legal acts of the Republic of Tajikistan in the field of customs.
4. Goods obtained as a result of processing goods placed under the customs regime of the free customs zone may be placed under the customs regimes of release for free circulation, export, re-export, destruction, abandonment in favor of the state, as well as under the customs regime of the free customs zone for the purpose of their placement in another free economic zone in compliance with the requirements and conditions established by this Code and (or)

other regulatory legal acts of the Republic of Tajikistan in the field of customs ([Law of the RT dated 03.07.2012 No. 845](#), [dated 23.07.2016 No. 1347](#)).

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### **Article 267. Period for Placement of Goods under the Customs Regime of the Free Customs Zone**

1. Goods may be placed under the customs regime of the free customs zone without time limitation, provided that the free economic zone remains operational ([Law of the RT dated 03.07.2012 No. 845](#)).
  2. Upon liquidation of a free economic zone, goods placed under the customs regime of the free customs zone, as well as goods obtained as a result of processing such goods, shall, within the period for completion of the liquidation procedure of the free economic zone established by the regulatory legal acts of the Republic of Tajikistan, be placed under another customs regime or customs procedure in accordance with Parts 3 and 4 of Article 266 of this Code, unless otherwise provided by the legislation of the Republic of Tajikistan ([Law of the RT dated 03.07.2012 No. 845](#)).
  3. Export outside the territory of a free economic zone of goods placed under the customs regime of the free customs zone, as well as goods obtained as a result of processing, shall be permitted provided that such goods are placed under another customs regime or customs procedure in accordance with Parts 3 and 4 of Article 266 of this Code, unless otherwise provided by the legislation of the Republic of Tajikistan ([Law of the RT dated 03.07.2012 No. 845](#)).
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### **Article 268. Measures to Ensure Compliance with the Customs Legislation of the Republic of Tajikistan in Free Customs Zones**

1. The territory designated for the establishment of a free economic zone shall be arranged and equipped in such a way as to ensure compliance with the regulatory legal acts of the Republic of Tajikistan, including the possibility of conducting customs control over goods placed under the customs regime of the free customs zone. The authorized body on customs matters shall establish mandatory requirements for the arrangement and equipment of the territory intended for the establishment of a free economic zone ([Law of the RT dated 03.07.2012 No. 845](#)).
2. **The head of the administration of a free economic zone shall be obliged to:**
  1. exclude the possibility of movement of goods and vehicles from the territory of the free economic zone without customs control;
  2. provide customs authorities with the necessary conditions for conducting customs control over the import and export of goods and vehicles across the border of the free economic zone;
  3. comply with the requirements of customs authorities regarding adherence to the legislation of the Republic of Tajikistan in the field of customs.

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### **Article 269. Accounting of Goods in Free Customs Zones**

1. Persons operating in free economic zones shall maintain records of goods placed under the customs regime of the free customs zone and operations with them and shall submit reports to customs authorities in accordance with the procedure established by the authorized body on customs matters ([Law of the RT dated 03.07.2012 No. 845](#)).
2. Any changes that occur with goods placed under the customs regime of the free customs zone shall be reflected in accounting documents ([Law of the RT dated 03.07.2012 No. 845](#)).

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### **Article 270. Collection of Customs Duties and Taxes and Application of Prohibitions and Restrictions of an Economic Nature**

1. When goods are placed under the customs regime of the free customs zone, full or partial exemption from customs duties and taxes shall apply, while prohibitions and restrictions of an economic nature established by the regulatory legal acts of the Republic of Tajikistan shall not apply. When such goods are exported from the free economic zone to another part of the customs territory of the Republic of Tajikistan, customs duties and taxes shall be levied and prohibitions and restrictions of an economic nature shall be applied in accordance with the conditions of the declared customs regime ([Law of the RT dated 03.07.2012 No. 845](#)).
2. The fact of production of goods within the territory of a free economic zone shall be confirmed by a certificate of origin (production) of goods. In the absence of such certificate, the goods shall be considered as follows ([Law of the RT dated 03.07.2012 No. 845](#), dated [30.05.2017 No. 1421](#)):
  1. upon export outside the customs territory of the Republic of Tajikistan — as domestic goods for the purpose of levying export customs duties and applying prohibitions and restrictions;
  2. upon import into another part of the customs territory of the Republic of Tajikistan — as foreign goods for the purpose of levying import customs duties and applying prohibitions and restrictions.

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### **Article 271. Specifics of Customs Clearance of Goods under the Customs Regime of the Free Customs Zone**

1. Customs clearance of goods imported into the territory of a free economic zone and placed under the customs regime of the free customs zone, as well as goods for which the customs regime is changed to the free customs zone regime, shall be carried out in accordance with the procedure established by the authorized body on customs matters ([Law of the RT dated 03.07.2012 No. 845](#)).
2. When changing the customs regime of the free customs zone to another customs regime, customs clearance of goods, application of prohibitions and restrictions, and payment of customs duties and taxes shall be carried out in accordance with the conditions and

requirements of the selected customs regime. At the same time, the customs value of used goods shall be determined taking into account depreciation standards during their use under the customs regime of the free customs zone, as established by the tax legislation of the Republic of Tajikistan ([Law of the RT dated 03.07.2012 No. 845](#)).

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#### **Article 272. Termination of the Customs Regime of the Free Customs Zone**

The customs regime of the free customs zone shall be terminated upon placement of goods under another customs regime or customs procedure in accordance with Parts 3 and 4 of Article 266 of this Code for goods placed under the customs regime of the free customs zone and (or) goods obtained as a result of processing such goods ([Law of the RT dated 03.07.2012 No. 845](#)).