

**MINISTRY OF ECONOMIC DEVELOPMENT AND TRADE
OF THE REPUBLIC OF TAJIKISTAN**

**ORDER OF THE HEAD OF THE CUSTOMS SERVICE
UNDER THE GOVERNMENT OF THE REPUBLIC OF TAJIKISTAN**

No. 69-f dated April 30, 2008

**“Procedure for Customs Clearance and Accounting of Goods Placed under the Customs Regime of a
Free Customs Zone”**

1. General Provisions

1. The Procedure for customs clearance and accounting of goods placed under the customs regime of a free customs zone (hereinafter referred to as the “Procedure”) has been developed in accordance with Articles 269 and 271 of the Customs Code of the Republic of Tajikistan (hereinafter referred to as the “Customs Code”) and establishes the procedure for customs clearance of goods imported into the territory of a Free Economic Zone (FEZ) and placed under the customs regime of a free customs zone, in respect of goods for which the customs regime of a free customs zone is being changed, as well as the procedure for maintaining records and submitting reports to the customs authorities by persons operating within the territories of free economic zones.
2. The conditions for placing goods under the customs regime of a free customs zone and their use shall be determined by Articles 265–267 of the Customs Code.
3. Movement of goods placed under the customs regime of a free customs zone shall be restricted to the relevant territory of the free economic zone. At the same time, movement of goods between subzones of the free customs zone shall be carried out with the permission of the customs authority and under customs control.

2. Customs Clearance of Goods Imported into the Territory of a Free Economic Zone

4. Foreign and domestic goods imported into the territory of a free economic zone, including goods necessary to achieve the objectives of establishing a free economic zone, shall be subject to customs clearance under the customs regime of a free customs zone upon crossing the border of the free economic zone.
5. Placement of goods under the customs regime of a free customs zone shall be permitted to persons registered in accordance with the legislation of the Republic of Tajikistan by the authorized administrative body of the free economic zone.
6. In the event of release for free circulation of products obtained as a result of processing imported foreign goods, tax payments shall be made in the same manner as if the imported foreign goods, on the date of their placement, had been declared under the customs regime of “Free Economic Zone”.

At the same time, the fact of production of processed goods within the territory of the free economic zone must be confirmed by a certificate of origin (production) of the goods (paragraph 2 of Article 270 of the Customs Code of the Republic of Tajikistan).

7. The customs value of goods processed and manufactured within the territory of a free economic zone, when exported from the territory of the free economic zone for free circulation to another part of the customs territory of the Republic of Tajikistan, shall be determined on the basis of the customs value of the foreign goods imported for processing under the customs regime of “Free Economic Zone”.

The manufacturer shall also be obliged to submit to the customs authorities information on the identification of imported foreign goods within the composition of the manufactured products in accordance with Article 175 of the Customs Code of the Republic of Tajikistan.

8. The goods specified in paragraph 4 of this Procedure shall be subject to declaration to the customs authority with submission of the following documents:

- 1) a customs cargo declaration;
- 2) documents stipulated by the Customs Code regarding submission of documents in accordance with the requirements of the selected customs regimes, including documents confirming the necessity of the declared goods for achieving the objectives of establishing a free economic zone.

9. Declaration of goods upon their import into the territory of a free economic zone shall be carried out taking into account the following specifics:

in box 30 “Place of inspection of goods” of the customs cargo declaration, the specific number of the free economic zone or subzone of the free economic zone to which the goods are consigned shall be indicated as follows:

Element No. _____, where:

- registration number of the free economic zone;
- type code of the free economic zone;
- registration number of the subzone of the free economic zone;
- type code of the subzone of the free economic zone.

10. When moving goods into the territory of a free economic zone, the use of periodic and preliminary declaration rules, as well as simplified customs clearance procedures, shall be permitted.

11. When moving goods into the territory of a free economic zone, the declarant shall have the right to use a simplified declaration form (Annex 1).

12. In this case, copies of the simplified declaration form shall be distributed as follows:

Copy 1 — shall remain with the customs authority for control purposes;

Copy 2 — shall be issued to the declarant.

The simplified declaration shall be certified by the signature and personal numbered seal of the customs officer performing customs clearance of goods and vehicles, indicating the date of clearance and affixing a mark confirming the actual import or export.

In this case, no customs clearance fee shall be charged.

If the quantity of exported goods differs from the quantity of imported goods, the carrier shall indicate in box 10 of the simplified declaration the actual quantity of goods exported and confirm it with a seal.

13. The simplified declaration shall be recorded by the customs authorities in the register of simplified declaration forms (Annex 2).
14. A customs cargo declaration or a simplified declaration shall be used as a customs accounting document for the movement of goods.
15. Placement under the customs regime of a free customs zone of goods previously imported into the territory of a free economic zone using a simplified declaration within the reporting quarter shall be permitted in accordance with the tax legislation of the Republic of Tajikistan and subject to compliance with the requirements necessary for obtaining the benefits provided for by the Regulation on the free economic zone.
16. Entry of vehicles (automobiles) used for servicing facilities within the territory of a free economic zone (transportation of workers, passengers, and service personnel) and not involved in the transportation of goods into the territory of the respective free economic zone shall be carried out with the permission of the customs authority.
Vehicles delivering foreign and domestic goods to the territory of a free economic zone shall, for the duration of customs clearance, be placed at open sites (temporary storage areas) at entry points of free economic zones.
The period of stay of such vehicles within the territory of the free economic zone shall be determined based on the time required for loading and unloading operations.
Records of entry and exit of vehicles shall be maintained in the register of goods and vehicles at checkpoints of the free economic zone (Annex 3) on the basis of customs accounting documents.

3. Customs Clearance of Goods for which the Customs Regime of the Free Customs Zone is Changed

17. Domestic and foreign goods previously placed under the customs regime of a free customs zone shall be exported beyond the customs territory of the Republic of Tajikistan in accordance with the customs regime of re-export of goods.
Export of such goods shall be carried out in compliance with the requirements applicable to the transportation of goods under customs control in accordance with the provisions of the Customs Code.
18. Customs clearance of goods placed under the customs regime of a free customs zone, when placed under another customs regime, except for the customs warehouse regime, the free warehouse regime, and placement of goods into another free economic zone, shall be carried out by the customs authority that performed the customs clearance of such goods under the free customs zone regime.
19. In the event that goods previously cleared under the customs regime of a free customs zone are placed under the customs warehouse regime or the free warehouse regime located within the area of operation of another customs authority, or are declared for export to the territory of another free economic zone, customs clearance of such goods under the selected customs regime shall be carried out by the customs authority within whose area of operation the customs warehouses, free warehouses, or the territory of another free economic zone are

located.

In such cases, the movement of goods shall be carried out under customs control in accordance with the internal customs transit procedure.

4. Record-Keeping and Submission of Reports on Goods Placed under the Customs Regime of a Free Customs Zone

20. In order to ensure compliance with the legislation of the Republic of Tajikistan, customs authorities shall have the right to apply the forms of customs control provided for in Article 407 of the Customs Code, as well as to carry out customs control after the release of goods and vehicles in accordance with Article 402 of the Customs Code.

21. Persons who have chosen the customs regime of a free customs zone shall be obliged to maintain records of goods (Annex 4) and submit reports thereon to the customs authorities (Annex 5). All changes relating to the goods shall be reflected in the accounting documents.

22. A subject of a free economic zone (hereinafter — the FEZ subject) shall maintain records of goods placed under the customs regime of a free customs zone, as well as goods resulting from processing operations of such goods, in both written and electronic form.

Records shall be maintained through the keeping of the “Goods Record Book” in accordance with the form provided in Annex 4 to this Procedure.

When completing the “Goods Record Book,” the following information shall be indicated:

- in column 2 — the customs document confirming placement of goods under the FEZ customs regime;
- in column 3 — full name of the goods;
- in column 4 — HS code of the goods in accordance with the CN FEA of EurAsEC;
- in column 5 — quantity of goods imported into the FEZ;
- in column 6 — quantity of goods exported from the FEZ;
- in column 7 — quantity of goods imported for processing operations;
- in column 8 — unit of measurement in accordance with the CN FEA of EurAsEC for determining the quantity specified in columns 5, 6 and 7;
- in column 9 — quantity of goods used in processing operations;
- in column 10 — full name of goods produced as a result of processing;
- in column 11 — HS code of goods produced as a result of processing in accordance with the CN FEA of EurAsEC;
- in column 12 — quantity of goods produced as a result of processing;
- in column 13 — unit of measurement for determining the quantity specified in column 12;
- in column 14 — quantity of processed goods produced and exported from the FEZ;
- in column 15 — balance of goods specified in column 7 not used in processing;
- in column 16 — balance of goods not used in processing and exported from the FEZ;
- in column 17 — customs document confirming export of goods from the FEZ.

Each month, information from the “Goods Record Book” shall be printed, certified by the signature and seal of the FEZ subject, and stored in a separate file. The file of the “Goods Record Book” shall be maintained on a calendar-year basis.

Completion of the file of the “Goods Record Book” shall be formalized by the entry:

“Goods Record Book ‘ _____ ’ for the year _____ is completed.”

Upon completion of the file of the “Goods Record Book,” its pages shall be numbered, bound, and certified with the seal of the customs authority within whose area of operation the free economic zone is located, and shall be stored for a period of five years.

No additional entries or amendments to the information contained in the file of the “Goods Record Book” shall be permitted after its completion.

23. The FEZ subject shall submit to the customs authority within whose area of operation the free economic zone is located a report on goods placed under the customs regime of a free customs zone, as well as on goods resulting from processing operations of such goods, in accordance with the form set out in Annex 5 to this Procedure.

When completing the “Report” form, the following information shall be indicated:

- in column 2 — the customs document confirming placement of goods under the FEZ customs regime;
- in column 3 — full name of the goods;
- in column 4 — HS code of the goods in accordance with the CN FEA of EurAsEC;
- in column 5 — quantity of goods imported into the FEZ;
- in column 6 — quantity of goods exported from the FEZ;
- in column 7 — quantity of goods imported for processing operations;
- in column 8 — unit of measurement in accordance with the CN FEA of EurAsEC for determining the quantity specified in columns 5, 6 and 7;
- in column 9 — quantity of goods used in processing operations;
- in column 10 — full name of goods produced as a result of processing;
- in column 11 — HS code of goods produced as a result of processing in accordance with the CN FEA of EurAsEC;
- in column 12 — quantity of goods produced as a result of processing;
- in column 13 — unit of measurement for determining the quantity specified in column 12;
- in column 14 — quantity of processed goods produced and exported from the FEZ;
- in column 15 — quantity of remaining goods specified in column 7 not used in processing;
- in column 16 — quantity of remaining goods not used in processing and exported from the FEZ;
- in column 17 — unit of measurement for determining the quantity specified in columns 14, 15 and 16;
- in column 18 — customs document confirming export of goods from the FEZ.

The report shall be submitted monthly by the 5th day of the month following the reporting period, in hard copy in two copies and in electronic form.

The submitted report must be certified by the signature and seal of the person on whose behalf it is submitted.

Upon receipt of the report, the customs officer shall make the following entry on all copies: "Report accepted," indicating the date of acceptance and certifying it with signature and personal numbered seal.

The first copy of the report shall be used by the customs authority for accounting of goods under customs control and shall be stored in a separate file within the customs authority to which the report was submitted.

The second copy of the report shall be returned to the submitting person.

5. Final Provisions

24. In case of violation of the requirements of the customs regime of the free customs zone and of this Procedure, liability shall be established in accordance with the legislation of the Republic of Tajikistan.