

THE CUSTOMS CODE OF THE REPUBLIC OF TAJIKISTAN

CHAPTER 32 FREE CUSTOMS ZONE

Article 264

Purpose of the Free Customs Zone Customs Regime

1. "Free customs zone" shall mean the customs regime under which foreign goods are placed and used within the relevant territorial borders of a special economic zone with full or partial exemption from customs duties and taxes, and without prohibitions and restrictions of economic nature being applied to goods, established in accordance with normative legal acts of the Republic of Tajikistan.
2. Free customs zone as a territory on which the free customs zone customs regime is under operation, shall be established in accordance with normative legal acts of the Republic of Tajikistan.

Article 265

Goods Allowed to be Placed Under the Free Customs Zone Customs Regime

1. Goods required to establish a free economic zone shall be placed under the free customs zone customs regime on the territory of the free customs zone, except for the cases provided for by the normative legal acts of the Republic of Tajikistan.
2. A list of goods required to establish a free economic zone shall be specified in the Regulation on free customs zones, which is approved in compliance with the normative legal acts of the Republic of Tajikistan.

Article 266

Operations with Goods Placed under the Free Customs Zone Customs Regime

1. Working and other commercial operations with goods including their retail sale shall be allowed with goods placed under the free customs zone customs regime, provided that the provisions of this Code and other normative legal acts of the Republic of Tajikistan are complied with.
2. In free customs zones, certain prohibitions and restrictions with regard to operations with certain goods may be established by normative legal acts of the Republic of Tajikistan. Customs bodies shall have the right to prohibit certain persons to do operations with goods in free customs zones, if those persons do not comply with the provisions of this Code and other normative legal acts of the Republic of Tajikistan, or to refuse such persons in access to free customs zones.
3. In compliance with normative legal acts of the Republic of Tajikistan, certain goods may be prohibited from or restricted for importation into the territory of a free customs zone.

Article 267

Time Limit for Goods to Remain Under the Free Customs Zone Customs Regime

1. Goods may remain under the free customs zone customs regime without time limitations, provided the free customs zone is operating.
2. When a free customs zone is abolished, goods that were previously placed under the free customs zone customs regime shall be declared under a different customs regime within the time limit designated by the normative legal acts of the Republic of Tajikistan for the abolishment of a free customs zone.

Article 268

Measures to Ensure Compliance with the Customs Legislation of the Republic of Tajikistan on Free Customs Zones

1. In order to ensure customs control, the territory designated for establishment of a free customs zone, must be duly equipped.
2. The head of the free customs zone administration must:
 - 1) exclude the possibility for goods and means of transport to move across the territorial borders of the free customs zone without customs control;
 - 2) create due conditions for customs bodies to exercise customs control over goods and means of transport imported and exported across the territorial borders of the free customs zone;
 - 3) fulfill requirements of customs bodies on observation of the legislation of the Republic of Tajikistan in the field of customs affairs.

Article 269

Accounting for Goods Located in Free Customs Zones

1. Persons carrying out operations with goods in free customs zones shall keep accounts of imported, exported, stored, manufactured, processed, purchased and sold goods, and shall provide the customs bodies with reports on these goods in compliance with the procedures determined by the authorized body on customs affairs in coordination with the authorized state body on foreign trade activity.
2. Any changes with goods within the territories of free customs zones must be reflected in the accounting documents.

Article 270

Charging Customs Duties and Taxes and Application of Measures Associated with Prohibitions and Restrictions of Economic Nature

1. When foreign goods are placed under the free customs zone customs regime, they shall be fully or partially exempted from customs duties and taxes, and measures associated with prohibitions and restrictions of economic nature, established in accordance with normative legal acts of the Republic of Tajikistan, shall not apply. When exporting these goods from the territory of free customs zones to other customs zones of the Republic of Tajikistan, customs duties and taxes shall be charged, and measures associated with prohibitions and restrictions of economic nature, established in accordance with normative legal acts of the Republic of Tajikistan shall apply in compliance with the terms of the declared customs regime.
2. Foreign goods that are placed under the free customs zone customs regime on the territory of this free customs zone shall be considered as being outside the customs territory of the Republic of Tajikistan for the purpose of levying customs duties and taxes.
3. A certificate of origin shall confirm goods as originating from the territory of the free customs zone. When such a certificate is not available, the goods shall be regarded:
 - 1) when exported outside the Republic of Tajikistan - as domestic goods, for the purposes of charging export customs duties and the application of measures associated with prohibitions and restrictions established in accordance with normative legal acts of the Republic of Tajikistan;
 - 2) when imported onto the rest of the customs territory of the Republic of Tajikistan - as foreign goods for the purposes of charging import customs duties and taxes, and the application of measures associated with prohibitions and restrictions, established in accordance with normative legal acts of the Republic of Tajikistan.

Article 271

Particular Features of Customs Clearance of Goods under the Free Customs Zone Customs Regime

1. Goods imported onto the territory of a free customs zone and placed under the free customs zone customs regime as well as goods with regard to which the free customs zone customs regime is changed, shall be subject to customs clearance in compliance with procedures determined by the authorized body on customs affairs in coordination with the authorized state body on foreign trade activity.
2. When the free customs zone customs regime is changed to a different customs regime, foreign goods shall be cleared, measures associated with prohibitions and restrictions of economic nature, established in accordance with normative legal acts of the Republic of Tajikistan shall apply, and customs duties and taxes shall be paid in compliance with the terms and requirements of the selected customs regime. During the process, the customs value of the used (operated) goods shall be determined taking into account the norms with regard to wear and tear on goods while being used (operated) under the free customs zone customs regime, that are stipulated by the tax code of the Republic of Tajikistan.

Article 272

Termination of the Free Customs Zone Customs Regime

The free customs zone customs regime shall be terminated by clearing goods under another customs regime.