



4 NATIONAL POLICY AND LEGISLATION IN TRADE AND TRANSIT

Tajikistan national legislation in trade and transit is undergoing a deep development in order to facilitate trade with neighboring countries and to meet international standards.

The main regulation body is the Customs Service under the Government of the Republic of Tajikistan. It ensures the application of the customs legislations and the realization of customs objectives set by the Republic of Tajikistan.

The key document is the Custom Code of Tajikistan, enacted on January 1st 2007. Amendments and additions to the customs code as well as its interpretation are done by the Parliament.

According to article 347 i.1, customs fees include:

- customs fees for customs clearance;
- customs fees for customs escort;
- customs fees for storage of goods in customs warehouses;
- customs fees for issue of a qualification certificate of a customs clearance specialist.

The rates of customs duties for the goods imported to the Republic are established by the Resolution of the Government "On customs tariff of the Republic of Tajikistan" dated October 25, 2003, № 450 and range in accordance with the type of goods at rates of 0%, 2,5%, 5%, 7%, 10%, 15%.

In accordance with Article 345 item 3.6 of Customs Code certain cargoes are exempted from custom duties. Customs duties shall not be levied when importing:

- goods as humanitarian aid and goods transferred free of charge to state bodies of the Republic of Tajikistan
- goods intended for implementation of target projects approved by the Government of the Republic of Tajikistan on the expenses (within) of grants and (or) credits (lending) provided by legal or natural persons, foreign states, governments of foreign states or by international organizations.

The Republic of Tajikistan approved the Customs Development Concept aimed at modernizing customs regulation and meeting international standards. The five-year development program comprises:

- Phase I (2009-2012) which includes further harmonization of national legislation with generally accepted customs standards, laying the base for the development of a full-fledged customs infrastructure, and implementation of the Unified Automated Information System of the Tajikistan customs.
- Phase II (2012-2014) which envisages completion of construction and improvement of inland and border customs facilities, and establishing a full-fledged customs infrastructure, meeting international standards.

Starting from January 1, 2010, a new format of the cargo customs declaration and transit declaration was introduced in Tajikistan, in line with the EU Single Administrative Document (SAD); this new main customs document is used as a single set of the cargo customs declaration/transit declaration forms instead of the previously used separate CCD and transit declaration forms. The Republic of Tajikistan possesses 25 border crossing points (17 with



Uzbekistan, 5 with Kyrgyzstan, 2 with Afghanistan, 1 with China). Only 12 border crossing points are available for transit freight transport.

Development of customs regulation is also carried out at the international level. In addition to several bilateral agreements concluded with neighboring countries (see table 1 above), the Republic of Tajikistan is part of several regional organizations or development programs pursuing the objective of enhancing trade by improving customs rules and infrastructures.

The Republic of Tajikistan is a state-member of the Eurasian Economic Association (EurAsEc) for which a regime of free trade has been set up and the zero rate is applied for imported customs tariffs. Other state-members are the Russian Federation, the Republic of Kazakhstan, the Republic of Belarus, the Kyrgyz Republic and the Republic of Uzbekistan.

It also belongs to the CAREC regional trade facilitation program (ADB), under which a Common Action Plan regarding harmonization and simplification of customs procedures and documentation is being conducted. Other areas covered under the Plan include:

- developing border posts and facilities
- developing simplified transit systems
- data consolidation, information sharing, and ICT development for customs operations
- developing risk management and post-entry audit
- developing a regional intelligence system
- capacity building for regional customs organizations.

Within the Economic Cooperation Organization (ECO) which gathers Afghanistan, Azerbaijan, Iran, Kazakhstan, Kyrgyzstan, Pakistan, Tajikistan, Turkmenistan, Turkey and Uzbekistan, a Transit Framework Agreement was signed in May 1998 in Almaty. Its main purposes are:

- to facilitate the movement of goods, luggage and passengers through the respective territories of the Contracting Parties and provide all necessary facilities for transit transport under the provisions of this Agreement;
- to ensure the safety of goods, luggage and passengers and avoidance of unnecessary delays during the transit traffic through territories of Contracting Parties;
- to cooperate and coordinate the efforts of the Contracting Parties to avoid the incidence of customs frauds and tax evasion and harmonizing necessary administrative affairs dealing with transit traffic.

The Republic of Tajikistan has also ratified several UNECE conventions in the field of customs issues:

- Customs Convention on the International Transport of Goods under cover of TIR carnets (accession on September 11, 1996).
- Convention of the contract for the international carriage of goods by road (CMR, 1956).

Over the past recent years, the Republic of Tajikistan has shown interest in joining the Customs Union which comprises the Russian Federation, the Republic of Belarus and the Republic of Kazakhstan. The long-term objectives of this union are:

- the creation of a single customs area;
- the elimination of customs barriers and customs duties;



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- the introduction of a common currency between the member states;
- a joint accession of the customs union members to the WTO.

The Republic of Tajikistan is currently working on the preparation for accession but this step depends on the accession of the Republic of Kyrgyzstan as the customs union impose common land borders between its member states.