ANNEX 2

Unofficial Translation

CHAPTER 6

Country of Origin of Goods Commodity
Nomenclature of Foreign Economic Activities

Article 28
Scope of Application of this Chapter

1. The country of origin of goods shall be determined in compliance with the provisions of this Chapter in all the cases when the application of measures of tariff and customs regulation as well as of prohibitions and restrictions established according to the normative legal acts of the Republic of Tajikistan depends on the country of origin of goods.

2. The rules for determination of the country of origin of goods shall be established to apply the tariff preferences or non-preferential measures of the trade policy.

Article 29
Determination of the Country of Origin of Goods

1. The country of origin of goods shall be defined as the country where goods were wholly produced (Article 30) or were undergone sufficient processing (Article 31) in compliance with the criteria established by this Code or in the procedure set forth by this Code. The country of origin of goods may be understood as a group of countries, customs unions of the countries, region or part of a country, if it is necessary to identify them for the purpose of determining the country of origin of goods.

2. Upon the request of a declarant or of another the person concerned the customs bodies shall adopt a preliminary decision on determining the country of origin of goods in compliance with Articles 41-44 of this Code.

Article 30
Goods Wholly Produced in a Given Country

The following shall be considered as goods wholly produced in a given country:

1) mineral products extracted from the subsurface of a country, from its territorial waters (seas) or from its continental shelf;
2) vegetable products harvested or gathered in a given country;
3) animals born and raised in a given country;
4) products obtained from animals raised in a given country;
5) products obtained from hunting and fishing conducted in a given country;
6) products of maritime fishing and other sea products obtained by a vessel of a given country;
7) products obtained aboard a factory ship of a given country solely from products specified in sub-paragraph 6 of this Article;
8) products obtained from marine soil or subsoil outside the territorial waters (sea) of a given country, provided this country has the sole right to develop that soil or subsoil;
9) scrap and waste (secondary raw materials) derived from manufacturing or other processing operations in a given country, as well as used items collected in a given country and fit only for processing into raw materials;
10) products of high technologies obtained in the open space onboard a spacecraft if a given country is the State where this spacecraft is registered;
11) goods produced in a given country solely from products referred to in sub-paragraphs 1-10 of this Article; and
12) electricity generated on the territory of a given country.
Article 31
Criteria for Sufficient Processing of Goods

1. Where two or more countries take part in the production of goods, the country of origin of goods shall be the country where the goods underwent final operations in processing or production meeting the criteria for sufficient processing in compliance with the provisions of this Article.

2. If in compliance with Paragraph 4 of this Article there are no special requirements set forth as to how to determine the country of origin of specific types of goods imported into the customs territory of the Republic of Tajikistan or if no particular features of determining the country of origin of goods have been specified with respect to a certain country, then the following general rule shall be applied: goods are considered as originating in a given country if the operations on processing or manufacturing of goods result in a change in the classification code of the goods at the level of any of the first four digits according to the Commodity Nomenclature of the Foreign Economic Activities.

3. Regardless of the provisions established by Paragraph 2 of this Article, the following operations shall be considered as not meeting the criteria for sufficient processing of goods in a given country:

1) operations necessary for preservation of goods during their storage or transportation;
2) operations necessary for preparing goods for sale and transportation (splitting a consignment, grouping of packages, sorting, re-packing);
3) simple assembly operations and other operations the performance of which does not change essentially the state of goods in compliance with the list determined by the government of the Republic of Tajikistan; and
4) mixing of goods, originating in various countries, if the characteristics of the finished product are not essentially different from the characteristics of the goods which have been mixed.

4. The following criteria for sufficient processing shall also be used for determining the country of origin of goods in compliance with the procedure established by the government of the Republic of Tajikistan:

1) fulfilment of certain production or technological operations sufficient for regarding the country where such operations took place as the country of origin; and
2) a change in the value of goods such that the percentage ratio of the cost of the materials used or of the added value reaches a fixed share of the price of the finished product (rule of ad valorem ratio).

5. When establishing the procedure for the application of the criteria for sufficient processing for certain categories of goods imported from those countries to which the Republic of Tajikistan grants tariff preferences, in order to grant tariff preferences the government of the Republic of Tajikistan shall be entitled to determine terms and conditions for application of rules of direct purchase and direct shipment.

Article 32
Particular Features of Determining the Country of Origin of Goods

1. When determining the country of origin of goods in unassembled or disassembled state, or of goods supplied in several lots as a result of the impossibility of their shipment in one lot for the reasons of production or transportation conditions, as well as in the event that a lot of goods is subdivided into several lots by mistake, upon the declarant's wish such goods shall be considered as a single commodity.

2. The conditions for the application of Paragraph 1 of this Article are as follows:

1) preliminary notification of the customs authorities of a shipment of goods in disassembled or unassembled state, shipped in several lots, stating the reasons for such supply and providing specifications of each lot containing the classification codes of the goods in compliance with the Commodity Nomenclature of the Foreign Economic Activities, the value and country of origin of the goods in each lot, or documents confirming the incorrect subdivision of commodities into several lots;
2) shipment of all lots of goods from the same country by the same supplier;
3) declaration of all lots of goods to the same customs authority; and
4) importation into the customs territory of the Republic of Tajikistan of all shipments of goods within a period of time not exceeding one year from the date of acceptance of the customs declaration by the customs body or from the date of expiry of the term for submission of the customs declaration in respect of the first lot of goods to customs. Upon a declarant’s justified request, the mentioned period for shipping remaining lots of goods shall be extended by the customs authorities for a period of time required for importation of all lots of these goods.

3. Accessories, appliances, spare parts and tool kits to be used with machines, equipment, devices or vehicles shall be considered as having the same origin as the machines, equipment, devices or vehicles, provided that the accessories, appliances, spare parts and tool kits are imported and used together with the specified machines, equipment, devices or vehicles in a complete set and in the quantity usually supplied with these devices.

4. The packaging in which goods are imported into the customs territory of the Republic of Tajikistan shall be considered to have the same country of origin as the goods packed in them, except in cases when the packaging is to be declared separately from the goods. In such cases, the country of origin of packaging shall be determined separately from the country of origin of goods.

Article 33
Confirmation of the Country of Origin of Goods

1. In witness of the country of origin of goods the customs authorities shall be entitled to demand presentation of documents confirming the origin of goods from a given country in cases envisaged by Article 36 of this Code.

2. Declaration of origin of goods (Article 34), or, in cases stipulated by the government of the Republic of Tajikistan, certificate of origin of goods (Article 35) shall be the documents confirming the origin of goods from a given country.

Article 34
Declaration of Origin of Goods

1. In compliance with this Code a declaration of origin of goods drawn up in an arbitrary form may serve as a document confirming the country of origin of goods provided that it contains information which allows to determine the country of origin of goods. Commercial or any other documents which are related to goods and which contain a statement of the country of origin made by a manufacturer, a seller or an exporter in connection with exportation of goods may be used as such a declaration.

2. When information on the country of origin of goods stated in the declaration of origin of goods is based on criteria other than those applied in the Republic of Tajikistan (Articles 30 and 31), then the country of origin of goods shall be determined in compliance with the criteria applied in the Republic of Tajikistan.

Article 35
Certificate of Origin of Goods

1. "Certificate of origin of goods" shall mean a document unambiguously proving the country of origin of goods and issued by the bodies or organizations authorized by that country or by the country of exportation, provided that in the country of exportation the certificate of origin is issued based on information received from the country of origin of goods. When information on the country of origin of goods in the certificate of origin of goods is based on criteria for sufficient processing other than those applied in the Republic of Tajikistan (Articles 30 and 31), then the country of origin of goods shall be determined in compliance with the criteria applied in the Republic of Tajikistan.

2. When goods are exported from the customs territory of the Republic of Tajikistan, the certificate of origin of goods shall be issued by the bodies or organizations authorized by the government of the Republic of Tajikistan, whenever such a certificate is required under the terms of a contract, in compliance with the national regulations of the country of importation of goods or when the availability of this certificate is stipulated by international legal acts ratified by the Republic of Tajikistan. The bodies or organizations which issued the certificate of origin of goods shall be obliged
to keep a copy of it and other documents based upon which the origin of goods was determined, for at least four years from the day of its issuing.

3. The original certificate of origin of goods shall be submitted together with the customs declaration and with other documents required for customs clearance of goods imported into the customs territory of the Republic of Tajikistan. In case of the loss of the certificate, an officially certified copy shall be accepted.

4. If the certificate of origin is not completed properly (if it has erasures, blots or uncertified corrections, if the required signatures, stamps or seals are absent, if the information in the certificate does not allow to establish their relation to the declared goods, if the country of origin of goods or the criteria based upon which the country of origin was determined are not stated unambiguously in the certificate, when indication of such criteria is mandatory required in compliance with international legal acts ratified by the Republic of Tajikistan or normative legal acts of the Republic of Tajikistan) or if signs have been detected indicating that the certificate may contain unreliable information, the customs body shall be entitled to apply to the authorized bodies or organizations of the country which issued the certificate of origin of goods with a request for additional documents or clarifying information.

5. The customs body shall also be entitled to apply to the authorized bodies or organizations of the country, which issued the certificate of origin of goods, with a request to present additional documents or clarifying information in order to execute selective inspection. Such selective inspection shall not prevent goods from being released based on information about the country of their origin specified at their clearance from customs.

Article 36
Submission of Documents Confirming the Country of Origin of Goods

1. At importation of goods into the customs territory of the Republic of Tajikistan a document confirming the country of origin of goods shall be submitted in case the Republic of Tajikistan gives tariff preferences to the country of origin of these goods in compliance with normative legal acts the Republic of Tajikistan or international legal acts ratified by the Republic of Tajikistan. In this case the document confirming the country of origin of goods shall be submitted to the customs body at the time of submission of the customs declaration. At the same time provision of tariff preferences may be conditioned by the need to submit the certificate of origin of goods in the established format stipulated by normative legal acts of the Republic of Tajikistan or international legal acts ratified by the Republic of Tajikistan. The customs bodies shall be entitled to demand submission of a document confirming the country of origin of goods in other cases only when signs have been detected indicating that the declared information about the country of origin of goods, which affects the application of rates of customs duties, taxes and/or prohibitions and restrictions established in compliance with normative legal acts of the Republic of Tajikistan, is unreliable.

2. Regardless of the provisions of part 1 of this Article, submission of a document confirming the country of origin of goods shall not be required when:

1) goods imported into the customs territory of the Republic of Tajikistan are declared for the customs regime of international customs transit or for the customs regime of temporary import with full exemption from payment of customs duties and taxes, except for the cases when the customs bodies have detected signs indicating that the goods originate from the country whose goods are prohibited for importation into the Republic of Tajikistan or for the transit across its territory in compliance with international legal acts ratified by the Republic of Tajikistan or normative legal acts of the Republic of Tajikistan;

2) the total customs value of goods conveyed across the customs border shipped at the same time in the same way by the same shipper to the address of the same consignee, in the same vehicle under the same invoice and waybill makes up less than 400 fold of the statutory minimum monthly wage;

3) goods are conveyed across the customs border by natural persons in compliance with Chapter 37 of this Code; and

4) in other cases stipulated by international normative legal acts ratified by the Republic of Tajikistan or normative legal acts of the Republic of Tajikistan.
Article 37
Additional Conditions for Release of Goods when Determining the Country of their Origin

1. In case of absence of documents confirming the country of origin of goods, or in case of detection of signs indicating that the submitted documents have not been properly completed and/or contain inadequate information, prior to submission of documents confirming the country of origin of goods or clarifying information:

1) customs duties with regard to goods shall be payable using the rates applied to goods originating from the countries the trade and political relations with which do not stipulate the most-favoured-nation treatment regime, if the customs body have detected signs indicating that goods originate from the country the trade and political relations with which do not envisage the most-favoured-nation treatment regime, or security of payment of customs duties using the said rates shall be provided;

2) goods shall be released on condition of submission by the declarant of documents confirming fulfilment of the established restrictions, or on condition of providing the security of payment of antidumping or countervailing duties, if the customs body detected signs indicating that goods originate from the country import from which is restricted in compliance with normative legal acts of the Republic of Tajikistan or international normative legal acts ratified by the Republic of Tajikistan; and

3) goods shall not be released only in cases when the customs bodies detect signs indicating that goods may be originating from the country whose goods are prohibited for importation into the Republic of Tajikistan in compliance with international normative legal acts ratified by the Republic of Tajikistan and/or normative legal acts of the Republic of Tajikistan.

2. With regard to goods specified in Paragraph 1 of part 1 of this Article, preferential regime or the most-favoured-nation treatment regime shall be applied (restored) provided that the country of origin of these goods has been confirmed prior to the expiry of one year from the day of acceptance of the customs declaration by the customs body. In this case the overpaid amounts of customs duties and taxes shall be refunded in accordance with Article 397 of this Code.

Article 38
Commodity Nomenclature of the Foreign Economic Activities

1. The Commodity Nomenclature of the Foreign Economic Activities shall be approved by the government of the Republic of Tajikistan based on the systems of classification of goods accepted in the international practice.

2. The Commodity Nomenclature of the Foreign Economic Activities shall be applied for taking regulatory measures of the customs and non-tariff regulation and other types of foreign economic activities, and for maintenance of the customs foreign trade statistics of the Republic of Tajikistan.

Article 39
Maintenance of the Commodity Nomenclature of the Foreign Economic Activities

The authorized body on customs affairs shall maintain the Commodity Nomenclature of the Foreign Economic Activities.

The authorized body on customs affairs shall:

1) represent the Republic of Tajikistan in international organizations on issues relating to the development, amendment, addition, interpretation and application of international principles of the Commodity Nomenclature of the Foreign Economic Activities;

2) ensure monitoring of amendments and additions to the international principles of the Commodity Nomenclature of the Foreign Economic Activities, and monitoring of internationally accepted explanations and interpretations of these principles;

3) make proposals to the government of the Republic of Tajikistan on bringing the Commodity Nomenclature of the Foreign Economic Activities into conformity with the international principles;

4) ensure proposals are made in coordination with other interested government agencies with regard to further development, amendments and additions to the Commodity Nomenclature
of the Foreign Economic Activities;
5) draft and update a master copy of the Commodity Nomenclature of the Foreign Economic Activities;
6) ensure publication of the Commodity Nomenclature of the Foreign Economic Activities, international explanations, guidelines and decisions on interpretation of international principles;
7) develop, approve and ensure publication of all mandatory decisions pertaining to classification of certain categories of goods; and
8) carry out other functions required to maintain the Commodity Nomenclature of the Foreign Economic Activities.

Article 40
Classification of Goods

1. When being declared to the customs bodies (Chapter 14), all goods shall be subject to classification,

1.e. A classification code(s) based on the Commodity Nomenclature of the Foreign Economic Activities shall be determined with respect to the goods.

2. Upon the request of a declarant, the customs authorities shall make a preliminary decision with regard to the classification of goods in compliance with Articles 41-44 of the present Chapter.

3. In case of identification of violation of the rules for classification of goods when declaring them, the customs authorities shall be entitled to independently classify the goods.

4. The authorized body on customs affairs shall make decisions with regard to the classification of certain categories of goods and shall ensure publication of such decisions.

5. Decisions made by customs authorities with regard to the classification codes of goods shall be binding. Decisions made by customs authorities may be appealed by declarants in accordance with Chapter 7 of this Code.

Article 41
Adoption of a Preliminary Decision

1. Upon the request of the person concerned, other customs bodies determined by the authorized body on customs affairs shall make a preliminary decision on the classification of goods under the Commodity Nomenclature of the Foreign Economic Activities with regard to specific goods, and on the origin of goods from a particular country (on the country of origin of goods).

2. The procedure for and the form of a preliminary decision on these issues shall be defined by the authorized body on customs affairs.

Article 42
Application for a Preliminary Decision

1. An applicant shall submit to the relevant customs authority an application for a preliminary decision made out in written form. The application shall contain all information required for making a preliminary decision. The application shall be supplemented with samples and specimens of goods, description of the goods, photographs of them, drawings, sketches, commercial, technical and other documents. The application for a preliminary decision shall be considered within a time limit established by the law of the Republic of Tajikistan "Concerning requests of citizens".

2. When the information submitted by the applicant in his/her/its application for a preliminary decision is not sufficient for making a preliminary decision, the customs authorities within 30 days from the day of receipt of such an application shall notify the applicant of the need to provide additional information with establishing of a time limit for its submission. If the requested information has not been provided within the established time limit, the application for making a preliminary decision shall be declined. Declining an application for making a preliminary decision shall not prevent the applicant from making a repeated application to the customs authorities for making a
preliminary decision, provided the reasons for which the previous application was denied are rectified.

Article 43
Legal Value and Validity of a Preliminary Decision

A preliminary decision shall be binding for all the customs bodies. A preliminary decision shall be effective for three years from the date it was made, provided it was not changed, revoked or annulled in compliance with Article 44 of this Code.

Article 44
Annulment, Change or Suspension of a Preliminary Decision

1. The customs bodies may decide to annul, to change or to revoke a preliminary decision made by them or by their subordinate customs bodies (may make a decision on annulment, change or revocation of a preliminary decision adopted by them or by a subdivision of the customs bodies) only in cases established by this Article. A decision on annulment, change or revocation of a preliminary decision shall be forwarded to the person who was issued a preliminary decision, in writing not later than the day following the day on which the decision on annulment, change or revocation of a preliminary decision was made.

2. A preliminary decision shall be annulled if such a decision was made on the basis of forged documents submitted by the applicant. The annulment of a preliminary decision shall come into effect starting from the date of making this preliminary decision.

3. A preliminary decision on the classification of goods shall be changed in case the authorized body on customs affairs makes a decision on the classification of specific goods, which is binding for all the customs bodies, as well as when errors made in the course of making a preliminary decision are discovered. An amendment to a preliminary decision shall come into effect in the time period specified in the decision on amending a preliminary decision, but not earlier than after three months from the day of making the decision on amending a preliminary decision.

4. A preliminary decision made by the customs bodies may be revoked in the following cases:

   1) in case of change of the Commodity Nomenclature of Foreign Economic Activities, or when the World Customs Organization adopts the classification decisions, which are mandatory for application in the Republic of Tajikistan; and
   2) in case international legal acts ratified by the Republic of Tajikistan or normative legal acts of the Republic of Tajikistan relating to the issues of determination of the country of origin of goods establish other requirements and terms for determination of the country of origin of goods.

   A decision on revocation of a preliminary decision shall be made not later than three days after publication of the above-mentioned legislative acts and shall come into effect as of the date these acts enter into force.

5. A decision on amendment or termination of the preliminary decision on the country of origin may be re-considered by the court.
ANNEX 3

Unofficial Translation

CHAPTER 7

Appealing Decisions, Actions (Inaction) of Customs Authorities and Customs Officials

Article 45
Right to Appeal

1. Any person shall be entitled to appeal a decision, actions (inaction) of a customs body or of a customs official, if such decision, actions (inaction), in the person's opinion, infringes upon his/her rights, freedoms or lawful interests, creates obstacles to their fulfilment, or unlawfully imposes a responsibility.

Article 46
The Procedure for Appeal

1. Decisions, actions (inaction) of customs authorities or customs officials may be appealed to customs authorities, prosecutor's office and/or to the court.

Filing an appeal of a decision, actions (inaction) of a customs body of a customs official to customs authorities shall not exclude the possibility of simultaneous or consequent filing of a similar appeal to prosecutor's office or a court. An appeal of a decision, actions (inaction) by a customs body or by a customs official filed to customs authorities and prosecutor's office or a court shall be considered by these same authorities.

2. The procedures for filing, considering and satisfying an appeal forwarded to the prosecutor's office or courts shall be established by the legislation of the Republic of Tajikistan.

3. The procedures for filing, considering and satisfying appeals of decisions, actions (inaction) by the customs bodies or by customs officials which are forwarded to customs bodies shall be established by this Chapter and shall be applied in case of appeal of any decisions, actions (inaction) of customs authorities or of customs officials, except for appeal of resolutions of customs authorities (customs officials) on cases of administrative offences.

Article 47
Procedures for Filing an Appeal of a Decision, Actions (Inaction) of a Customs Authorities or of a Customs Official

1. An appeal of a decision, actions (inaction) of a customs authority shall be filed with a superior customs authority.

An appeal of a decision, actions (inaction) of a customs official shall be filed with the customs authority where this customs official serves (replaces a public post), and an appeal of a decision, actions (inaction) of a head of a customs authority shall be filed with a superior customs authority.

An appeal of a decision, actions (inaction) of a customs authority or of a customs official may be filed both directly with a superior customs authority and via the customs authority a decision, actions (inaction) of which or of a head of which is appealed.

2. A customs authority or a head of a customs authority a decision, actions (inaction) of which is appealed shall forward the appeal within a period of five days from the day of its receipt to a superior customs authority along with confirming documents and materials thereon.

When the appeal of a decision, actions (inaction) of a customs authority or of a customs official is filed with a customs authority which is not authorized to consider the appeal, then the appeal within five days shall be forwarded to the customs authority which is obliged to consider this appeal in compliance with this Article, with written notification of the appellant.
3. The complaint against the decision, action (inaction) of the authorized body on customs issues is submitted to this body

Article 48
Time Limit for Filing an Appeal Of a Decision, an Action (Inaction) of a Customs Authority or of a Customs Official

An appeal of a decision, actions (inaction) of a customs authority or of a customs official may be filed within one month and in case of an appeal of a decision on imposing an administration punishment may be filed within ten days:

1) from the date that the person discovered or should have discovered that his/her rights, freedoms or lawful interests were infringed upon, or obstacles were created for their realization, or any responsibility that is not stipulated by the law was imposed on him/her;

2) from the date of expiration of the time limit for making a decision or for taking actions by a customs authority or by a customs official when making the decision or taking the actions by them is stipulated in compliance with this Code.

Article 49
Renewal of a Time Limit for Filing an Appeal Of a Decision, Actions (Inaction) of a Customs Authority or of a Customs Official

1. In case of failure to comply with the established time limit for filing an appeal for good reasons, based on application of the appellant this time limit may be renewed by the customs authority entitled to consider this appeal.

2. Renewal of an expired deadline for filing an appeal shall be expressed in the de facto acceptance of an appeal of a decision, actions (inaction) of a customs authority or of a customs official for consideration.

Article 50
Format for and Contents of an Appeal of a Decision, an Action (Inaction) of a Customs Authority or of a Customs Official

1. An appeal of a decision, actions (inaction) of a customs authority or of a customs official shall be filed in written form and shall be signed by the appellant.

2. An appellant shall not be obliged to attach to his/her/its appeal documents proving the circumstances pointed out in the appeal. If submission of such documents is significantly important for consideration of the appeal and if these documents are not available with the customs authority a decision, actions (inaction) of which or of a customs official employed by which are appealed, then the customs authority considering this appeal shall be entitled to ask for these documents from the appellant. In this case the time limit for consideration of an appeal of a decision, actions (inaction) of a customs authority or of a customs official shall be suspended until the appellant presents documents requested by the customs authority, but for a suspension period not to exceed three months. In case of the appellant's failure to present documents requested by the customs authority a decision on the appeal shall be made regardless of the arguments, which have not been supported by documentary proof.

Article 51
Consequences of Filing an Appeal of a Decision, an Action (Inaction) of Customs Body or of a Customs Official

1. Filing an appeal of a decision, actions (inaction) of a customs authority or of a customs official shall not suspend the execution of the decision, actions (inaction) with respect to which the appeal is filed.

2. When there are sufficient grounds to believe that the appealed decision, actions do not comply with the legislation of the Republic of Tajikistan as well as when non-suspension of the execution of the decision, actions may be irreversible, then the customs authority considering the appeal shall be
entitled to suspend the execution of the appealed decision, actions completely or partially until the appeal is essentially decided upon.

Article 52
Grounds for Refusal of Essential Consideration of an Appeal Of a Decision, Actions (Inaction) of a Customs Body or of a Customs Official

1. A customs body shall refuse to consider an appeal of a decision, actions (inaction) of a customs authority or of a customs official essentially if the prescribed time limit for filing an appeal was not complied with, and the person did not apply with a request to renew an expired time limit for filing an appeal, or the request to restore an expired deadline for filing an appeal was rejected.

2. A decision to refuse essential consideration of an appeal of a decision, actions (inaction) of a customs authority or of a customs official shall be made within a period not exceeding three days from the day the appeal is received.

3. Decision of a customs authority to refuse essential consideration of an appeal of a decision, actions (inaction) of a customs authority or of a customs official may be appealed to a superior customs authority or in court.

Article 53
Withdrawal of an Appeal of a Decision, an Action (Inaction) of a Customs Authority or of a Customs Official

1. An appellant may withdraw his/her appeal of a decision, actions (inaction) of a customs authority or of a customs official at any stage and any moment prior to the moment when a decision is made on the appeal.

2. A repeated appeal concerning the same issues may be filed within the time limit established by Article 48 of this Code.

Article 54
Customs Authorities Considering Appeals of Decisions, Actions (Inaction) of a Customs Authority or of a Customs Official

1. An appeal of a decision, actions (inaction) of a customs authority shall be considered by a superior customs authority.

2. An appeal of a decision, actions (inaction) of a customs official shall be considered by the customs authority employing the official, whereas an appeal of a decision, actions (inaction) of the head of a customs authority shall be considered by his/her superior customs authority.

3. On behalf of the customs authority, the head of the customs authority or an official authorized by the head of the customs authority shall make a decision with regard to the appeal of a decision, actions (inaction) of the customs authority or of its official. In the process, the appeal of a decision, actions (inaction) of a customs authority or of a customs official may not be considered by the customs official who made the decision or performed the actions (inaction) subject to appeal, or by his/her subordinate.

Article 55
Time Limit for Considering an Appeal of a Decision, an Action (Inaction) of a Customs Authority or of a Customs Official

Customs authorities shall consider an appeal of a decision, actions (inaction) of a customs authority or of a customs official thereon, within a period not exceeding one month starting from the day the appeal is received by the customs authority, which is entitled to consider it and in cases not requiring additional examination and review - within a period up to fifteen days.

In cases when the customs authority considering an appeal of a decision, actions (inaction) of a customs authority or of a customs official deems it necessary to extend the time limit for considering the appeal, the head of this customs authority may extend the time limit for a period up to one more
month. The appellant shall be notified in writing of the decision to extend the time limit and shall be given the reasons for extension. The total period for considering an appeal may not exceed two months.

Article 56
Decision of the Customs Authorities on an Appeal of a Decision, Actions (Inaction) of a Customs Authority or of a Customs Official

1. The customs authority a decision, actions (inaction) of which or of the customs official employed by which is acknowledged as unlawful shall take an action for implementation of the decision of a customs authority to satisfy the appeal of the decision, actions (inaction) of the customs authority or of the customs official, within a period of 5 days from the day the decision to satisfy the appeal is received by the customs authority the decision, actions (inaction) of which was acknowledged as unlawful, unless the decision to satisfy the appeal prescribes a different time limit for taking action for implementation of this decision.

Losses caused to the applicant by untimely execution of the decision are subject to compensation in accordance with Article 472 of this Code.

2. When a customs official who is considering on behalf of the customs authority an appeal of a decision, actions (inaction) of a customs authority or of a customs official detects signs indicating that a customs official is guilty of non-fulfilment or of improper fulfilment of his/her official duties, the customs official considering the appeal shall take measures to subject the official guilty of nonfulfillment or of improper fulfilment of his/her official duties to a disciplinary action in compliance with the established procedures.

3. Within the time limit stipulated by Article 55 of this Code, a copy of the decision made as a result of consideration of the appeal of a decision, actions (inaction) of a customs authority or of a customs official shall be forwarded to the appellant. The decision must indicate the reasons and grounds for its adoption, as well as information about the right of the person who filed the complaint to further appeal this decision in the manner established by the legislation of the Republic of Tajikistan.

4. A decision of a customs authority on an appeal of a decision, actions (inaction) of a customs authority or of a customs official may be appealed to a superior customs authority or in court.

Article 57
Simplified Procedures for Appealing Decisions, Actions (Inaction) of a Customs Official

1. A decision, actions (inaction) of an official of a custom-house or of a customs post may be appealed under simplified procedures in cases when the value of goods conveyed across the customs border does not exceed an equivalent to 400 times the amount of the minimum monthly wage.

2. The simplified procedure for appealing a decision, actions (inaction) of a customs official shall mean a verbal appeal by a person to a superior official of a custom-house or of a customs post respectively, and in cases of appealing a decision, actions (inaction) of the head of a customs post - to the head of a custom-house in the area of jurisdiction of which this customs post is located.

3. An appeal of a decision, actions (inaction) of a customs official under simplified procedures shall be subject to immediate consideration and a decision thereupon shall be made without delay.

4. When appealing a decision, actions (inaction) of a customs official under simplified procedures, upon request of the appellant an official of the customs authority considering the appeal shall draw up a statement of consideration of the appeal under simplified procedures, stating information on the customs official considering the appeal and on the appellant as well as a brief description of the appeal and the decision made thereon. In case of refusal to consider an appeal against a decision, actions (inaction) of a customs official under simplified procedures, the reasons for such refusal shall be stated in the statement. The authorized body on customs affairs shall establish the format of the statement. The statement of consideration of an appeal of a decision, actions (inaction) of a customs official under simplified procedures shall be signed by the official of the customs authority considering the appeal and by the appellant. A copy of the statement of consideration of an appeal against a
decision, actions (inaction) of a customs official under simplified procedures shall be handed to the appellant.

5. Consideration of an appeal against a decision, actions (inaction) of a customs official under simplified procedures and making a decision thereon shall not serve as an obstacle for filing an appeal of the decision, actions (inaction) of a customs authority or of a customs official in compliance with the general rules.