



National Legal Regulations for the Customs Activities in the Republic of Tajikistan *

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The main feature of the contemporary national regulatory systems of the external economic activities (EEA) is their legal enforcement. As a rule, the State regulations are based upon the laws establishing the limitations for the actions of executive power, as well as the rights and duties for business entities. These factors create a necessary predictability, publicity and stability of the national, legal, economic and administrative environment in the sphere of international economic relations, thus advantaging their development.

Another important feature is the unification of legal, administrative, organizational and technical systems regulating the external trade, and, in general, the external economic relations worldwide, international compatibility of practice and technique for these regulations, otherwise classified as the trade-political regulations. The intensive development of international economic relations in the last decade has become possible mainly due to the formation of the national trade-political systems around very relevant and commonly similar administrative and organizational-technical principles, norms and rules, while immediate administrative barriers in trade were being destroyed. The international trade system was formed on this particular basis in the early 90-s.

The external trade systems of certain countries developing in the environment of an intensive creation of the global legal, administrative and organizational-technical space obtains new quality features. The legal, administrative and organizational-technical compatibility, which is an organic element of this space, is being achieved by means of multilateral interstate agreements and treaties. It has also resulted in establishing a unified legal base for EEA. The national trade political and economic system is based upon international treaties.

One of the features of the modern trade regulation system is a highly developed technical base. It leans on the achievements of communication, transmission of information, automated data processing, very low expenditures of time and resources.

The customs-tariff border economic regulation, which exists in every country, plays a specific role in Tajikistan's national legislation. The customs service is a very important body of the executive power responsible for the State border control over the external economic activities. The customs bodies exercise control over the , transport means and personal belongings of persons crossing the economic (customs) border of the State.

The tariff-customs legislation of the Republic of Tajikistan, like in most of countries worldwide, comprises two independent blocks:

- The law regulating imposition of taxes on goods and commodities transported through the State border of the country. This law establishes the order and methodology of the customs taxation along with other relevant activities of the units involved in external economic relations (the Law on Customs Tariffs);
- The law regulating activities of the customs control bodies, their rights and duties, the order of customs procedures, organization of customs services and other relevant issues, in particular, those related to the division of functions between legislative and executive bodies in the customs sphere (Customs Code).

The existence of two independent, although, interrelated legal acts is stipulated by a number of circumstances.

First of all, it concerns different spheres of implementation of these legal provisions. The object of the regulating impact of the first law is the customs tariff, its "architecture", methods

of establishment and imposition of duties, provision of customs tax concessions. The second one regulates issues related mainly to the activities of the national customs control services.

The issues regulated by the tax code refers to the national legislation of the Republic of Tajikistan. These issues, as a rule, are not subject to international negotiations. However a unification of the national rules for customs services in different countries based upon multilateral and other treaties simplifying customs procedures is not excluded (Kyoto Convention, revised version, 1999, International Convention МДП 1975, etc.).

In distinction from the Customs Code of the Republic of Tajikistan, the customs tariff, the rules of its application, tariff rates and the structure of tariffs very often become a subject of international negotiations (GATT/WTO, Eurasian Economic Union). This sphere is regulated by multilateral interstate treaties.

It should be also noted that the Tax Code of the republic of Tajikistan meets requirements of the national economy and plays a role of a stable legal tool, whereas the customs tariff should address changes in the internal and external economic environments, and thus, in a bigger extent, is prone to changes.

The customs tariff of the Republic of Tajikistan contains exact rates of duties, which influence the prices of imported goods, the level of domestic prices within the country, and have an immediate impact on outcomes of economic entities. Thus, the rates of duties established by the executive bodies and the calculating methodology should be economically substantiated, transparent and visible. Such an order exists in the countries where the taxation issues and those relevant to them in terms of their economic impact are regulated by the legislation.

The customs legislation of other States clearly defines not only rights, but also duties of the customs authorities, including their legal, administrative and financial responsibilities.

The legislative power has always had a decisive influence on the formation and development of the national customs systems.

In the recent time there has been a trend towards the delegation of major functions related to the application of tariffs, their partial changes, maneuvering of rates of duties to the executive bodies. This tendency is not casual. It is related to the commitment of many States to make their policies more flexible, maneuverable and efficient. The customs policy is an integral part of both the domestic and external policy of the state. The major goals of this policy are:

- ensuring the most effective use of the customs control tools and regulation of commodity exchanges on the customs territory of the Republic of Tajikistan
- participation in the implementation of the trade and political tasks on the domestic market protection;
- development of the national economy;
- support to structural changes and other implementation of other political tasks.

Following the goals of the customs policy, the legislative and executive powers of the Republic of Tajikistan have issued a number of enactments, which define the role and place of the customs bodies within the system of regulation of the external economic and external trade activities. These enactments contain functions, tasks, main principles, methods and tools for their application, as well as the order of activities for the customs bodies.

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