

**CUSTOMS CODE OF THE
REPUBLIC OF UZBEKISTAN**

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CUSTOMS CODE OF THE REPUBLIC OF UZBEKISTAN

Section I. General provisions

Chapter 1. Basic provisions

Article 1. Relations regulated by the Customs code of the Republic of Uzbekistan

Present Code regulates relations related to the determination of the procedure for the movement of goods and vehicles across the customs border of the Republic of Uzbekistan, the collection of customs duties, customs clearance, customs control, as well as the prevention, detection and suppression of violations of customs legislation.

Article 2. Customs legislation

Customs legislation consists of this Code and other legislative acts.

If an international Treaty of the Republic of Uzbekistan establishes other rules than those provided for by the customs legislation of the Republic of Uzbekistan, the rules of the international Treaty shall be applied.

Article 3. The action of customs legislation in time

In customs Affairs, the acts of legislation in force on the date of adoption by the customs body of the customs Declaration and other documents shall be applied.

Acts of the customs legislation have no retroactive force and are applied to the relations which have arisen after their introduction in action if other is not stipulated by this article

Acts of the customs legislation eliminating or mitigating responsibility for violation of the customs legislation have retroactive force.

Acts of the customs legislation providing cancellation of customs payments, reduction of rates of customs payments, cancellation of duties or mitigation in other way of position of participants of foreign economic activity, except for the cases provided by part three of this article, can have retroactive force if it is directly provided in acts of the customs legislation.

Acts of customs legislation shall enter into force from the date of their official publication, if the acts themselves do not specify a later date.

Responsibility for violation of the customs legislation is applied on

the basis of the acts of the legislation acting on day of fulfilment of the customs offense.

Article 4. Priority of rights of the participant of foreign economic activity

All irremediable contradictions and ambiguities of the customs legislation are interpreted in favor of the participant of foreign economic activity.

Chapter 2. Basic concepts used in this Code

Article 5. Customs territory and customs border of the Republic of Uzbekistan

The customs territory of the Republic of Uzbekistan (hereinafter — the customs territory) is the land territory of the Republic of Uzbekistan, territorial and internal waters and airspace above them.

Free customs zones and free warehouses may be located on the territory of the Republic of Uzbekistan, the territories of which are considered to be outside the customs territory, unless otherwise provided by law.

The limits of the customs territory, as well as the perimeters of free customs zones and free warehouses are the customs border of the Republic of Uzbekistan (hereinafter-the customs border).

Article 6. Customs Purposes

Customs purposes are:

ensuring compliance with customs legislation when moving goods and vehicles across the customs border, transporting, storing and processing goods;

ensuring the timely and correct payment of customs payments;

ensuring compliance with economic policies, requirements and conditions of customs regimes;

suppression and prevention of violation of customs legislation.

Article 7. Authorized person

The authorized person is the owner of the goods and (or) the vehicle or a person having authority over the goods and (or) the vehicle in accordance with the customs legislation or acting on behalf of the owner on the basis of the relevant contract or power of attorney.

Article 8. Legal entities and physical entities

The legal entity is:

organization established in accordance with the legislation of the Republic of Uzbekistan;

a foreign organization established in accordance with the legislation of a foreign state;

an international organization established in accordance with the legislation of the Republic of Uzbekistan, a foreign state or an international Treaty.

Physical entities are citizens of the Republic of Uzbekistan, citizens of foreign states, stateless persons, as well as physical entities engaged in entrepreneurial activities of without legal entity (individual entrepreneurs).

Article 9. Shipping documents

Shipping documents are commercial and transport documents.

Commercial documents include invoices, shipping and packing lists and other documents that are used in the implementation of foreign trade and other activities to confirm transactions related to the movement of goods across the customs border.

Transport documents include a bill of lading, waybill or other document confirming the existence of a contract of carriage of goods and accompanying them during such carriage.

Article 10. The steady-state condition of the goods

The invariable condition of the goods is the preservation at the time of termination of the customs regime of all its properties in the same volumes that took place when placing the goods under this customs regime, except for changes that occurred due to natural deterioration or loss under normal conditions of transportation and (or) storage.

Article 11. The norm of output of processed products

The rate of output of processed products is the amount of processed products obtained in accordance with the production process from one unit of the number of goods used in the processing process, in absolute value or as a percentage.

Article 12. Operations to ensure the safety of goods

Operations to ensure the safety of goods include:

cleaning, airing, drying, including the creation of heat inflow;

creation of an optimal temperature regime of storage, including cooling, freezing, heating;

placement in protective packaging, coating with protective lubricants and preservatives;

staining for protection from rust, the introduction of the safety of additives;

application of anti-corrosion coating.

Based on the specifics of the goods to operations to ensure the safety of goods can be attributed and other types of operations in accordance with the legislation.

Article 13. The goods and the vehicle

Goods are any movable property moved across the customs border, including the national currency of the Republic of Uzbekistan, currency values and other securities, electric, thermal and other types of energy, intellectual property, a vehicle, except for the vehicle specified in part four of this article.

Goods of Uzbekistan are goods originating from the Republic of Uzbekistan, or goods released for free circulation in the customs territory or acquired the status of such in accordance with this Code.

Foreign goods are goods not specified in part two of this article, as well as goods that have acquired the status of foreign goods in accordance with this Code.

A vehicle is a means of transport used to transfer goods and passengers. The vehicle includes any water vessel, aircraft, motor vehicle, railway vehicle (railway rolling stock, a unit of railway rolling stock) or container, as well as spare parts, accessories and equipment, fuel and lubricants, cooling and other technical liquids contained in filling tanks, provided in technical passports or technical forms in accordance with their design, if they are transported together with these vehicles

Article 14. Force majeure Action

Force majeure are extraordinary and unavoidable under these conditions unforeseen circumstances caused by natural phenomena

(earthquakes, landslides, hurricanes, droughts, etc.) or other circumstances that do not depend on the will and actions of legal entities and physical entities, in connection with which they can not fulfill their obligations.

Article 15. Other concepts used in this Code

Other concepts used in this Code:

customs broker — authorized legal entity of the Republic of Uzbekistan, which on behalf of the declarant or authorized person performs operations on customs clearance on the basis of the contract;

customs affair - a set of methods and means of ensuring compliance with customs legislation aimed at achieving economic, regulatory and law enforcement goals;

customs escort- escort by customs authorities under customs control of vehicles;

customs operation — an action in respect of goods and vehicles performed by an official of the customs authorities and (or) an authorized person during the customs clearance of goods and vehicles;

customs regime — a set of provisions defining for customs purposes the status of goods and vehicles transported across the customs border;

customs procedure — a set of customs operations performed for customs purposes;

declarant — a person declaring goods and (or) vehicles on his own behalf or on behalf of which goods and (or) vehicles are declared;

declaring — the statement to customs authorities of necessary data on the goods and (or) the vehicles moved through customs border and (or) being under customs control;

economic policy measures – restrictions on the import into and export from the customs territory of goods and (or) vehicles, including quotas, licensing, as well as other measures to regulate the interaction of the country's economy with the world economy;

carrier – a person engaged in the transportation of goods under customs control, or is responsible for the use of the vehicle;

lot of goods – goods or its part, following to the address of one recipient on one transport document or forwarded on one postal waybill or moved in hand Luggage and baggage of one physical entity, following through the customs border;

movement of goods and (or) vehicles across the customs border – import into or export from the customs territory of goods and (or) vehicles;
free circulation of goods — turnover of goods in the customs territory without established prohibitions and restrictions;

release of goods — the action of customs authorities completing customs clearance and consisting in the admission to use and (or) dispose of goods based on the conditions of the declared customs regime;

cargo operations — transportation, loading, unloading, reloading, repair of packaging damage, packaging, repacking and acceptance for transportation of goods and (or) vehicles under customs control;

Unified automated information system of the State customs Committee of the Republic of Uzbekistan (information system of customs authorities) is an automated system of the State customs Committee of the Republic of Uzbekistan, which provides for the entry, recording and monitoring of documents and information on goods and vehicles moved across the customs border for their customs control.

Chapter 3. Movement of goods and vehicles across the customs border

Article 16. Conditions of movement of goods and (or) vehicles across the customs border

Actions directly aimed at the movement of goods and (or) vehicles across the customs border include:

entry (entry) into the customs control zone of an individual crossing the customs border;

entry of the vehicle into the checkpoint across the State border of the Republic of Uzbekistan in order to cross the customs border;

transfer of goods to the transport organizations or to operators and providers of postal communication of the international postal and courier shipments for the direction to the customs territory or departure outside of this territory;

actions of an physical entities aimed at the actual crossing of the customs border with goods and (or) vehicles outside the places established in accordance with the legislation.

The conditions for the import of goods and (or) vehicles into the customs territory are the actual crossing of the customs border and the

performance of all subsequent actions with goods and (or) vehicles before their release by the customs authorities, provided by this Code.

When importing goods and (or) vehicles into the customs territory, the carrier shall be obliged to deliver them to the location of the customs body of destination or other place within the terms established by article 218 of this Code. In this case, no change in the condition of goods or violation of their packaging, as well as damage to imposed seals, seals and other means of customs identification.

The conditions for the export of goods and (or) vehicles from the customs territory shall be the filing of a customs Declaration or the performance of other actions specified in part one of this article directly aimed at the export of goods and (or) vehicles from this territory, as well as all subsequent actions provided for by this Code with goods and (or) vehicles before they actually cross the customs border.

Export of goods from the customs territory is allowed after placing them under the appropriate customs regime applicable to exported goods in accordance with this Code. Goods and (or) vehicles may not be exported from this territory without customs control. Customs control may be carried out by the customs authority on the basis of preliminary, notification of the carrier of the intention to export goods and (or) vehicles.

Movement across the customs border of the national currency of the Republic of Uzbekistan and currency values is carried out in accordance with the legislation.

Article 17. Notification of customs authorities on import (export) of goods and (or) vehicles.

When importing goods and (or) vehicles into the customs territory, the carrier is obliged to notify the customs authority about crossing the customs border.

The carrier or other interested person shall have the right to provide the customs authority with preliminary information about the goods and (or) vehicles prior to their actual arrival at the customs territory.

In cases stipulated by international treaties and (or) legislation of the Republic of Uzbekistan, the carrier or other interested person is obliged to provide the customs authority with preliminary information on goods and (or) vehicles prior to their actual arrival in the customs territory

When exporting goods and (or) vehicles outside the customs territory, the person moving the goods and (or) vehicles shall notify the customs authorities in advance of the intention to export these goods and (or) vehicles. The customs authority appoints the time and place where goods and (or) vehicles should arrive for customs clearance. If the person moving goods and (or) vehicles does not make the specified notification, such obligation is assigned to the carrier.

At crossing of customs border the notification of customs authority is made by representation of goods and (or) vehicles, shipping documents on them to the customs authority located in a check point through customs border.

The customs authorities shall not be entitled to refuse to accept the documents provided for in part five of this article.

Notification of the movement of goods across the customs border by pipeline transport and power lines shall be carried out in accordance with Chapter 25 of this Code.

The requirements of this article shall not be applied to river and aircraft crossing the customs territory without stopping at a river port or airport located on the territory of the Republic of Uzbekistan.

Article 18. Documents submitted when importing goods and (or) vehicles into the customs territory

When importing goods and (or) vehicles into the customs territory, the carrier is obliged to submit to the customs authority:

1) for international carriage by road:

a) documents relating to the vehicle: certificate of registration of the vehicle in accordance with the Convention on road traffic (Vienna, 8 November 1968);

permission of the authorized body for entry, exit and transit of foreign vehicles on the territory of the Republic of Uzbekistan in cases stipulated by international treaties of the Republic of Uzbekistan;

certificate of approval of a motor vehicle for the international carriage of goods under customs seals and stamps in accordance with the requirements of the Customs Convention on the international carriage of goods under cover of TIR Carnets (Geneva, 14 November 1975), in the case of carriage of goods under cover of international road transport

Carnets (hereinafter-TIR);

certificate of approval of the vehicle for transportation of perishable goods, in the case of transportation of perishable goods;

certificate of admission of a motor vehicle to the carriage of dangerous goods, in the case of carriage of dangerous goods;

b) documents relating to the goods:

consignment note in accordance with the requirements of the Convention on the contract for the international carriage of goods by road (Geneva, 19 may 1956);

TIR Carnet in accordance with the Customs Convention on the international carriage of goods under cover of TIR Carnets (Geneva, 14 November 1975), in the case of carriage of goods under cover of TIR Carnets; commercial documents;

documents defined by the acts of the Universal postal Union, to accompany international mail;

C) data which shall be contained in the documents provided by subparagraphs “a” and “ b” of this point:

name and postal address of the carrier;

place (country) of acceptance of goods for transportation and place (country) intended for delivery;

the name of the country of origin and the country of destination of goods; the name and postal address of the sender and recipient of goods; the name and codes of goods in accordance with the Harmonized Commodity description and coding system of the World Customs Organization at the level of at least six characters, except for international postal and courier;

gross weight of goods (in kilograms) and invoice value of goods for each specified product code; number of cargo spaces; identification numbers of containers;

2) for international carriage by water transport:

a) documents: General Declaration; Declaration of goods; Declaration of ship’s supplies; Declaration of personal belongings of the ship's crew; ship's role;

the list of passengers; transport documents; commercial documents;

documents defined by the acts of the Universal postal Union, to accompany international mail;

b) data which have to be contained in the documents provided by subparagraph “a” of this point:

registration number of the vessel and its national identity;

name of vessel;

captain’s surname;

surname and address of shipping agent;

the number of passengers on the ship, their surnames, names, nationality (citizenship), date and place of birth, port of embarkation and disembarkation; the number and composition of crew; name of port of departure and port of entry of the vessel; the name and codes of goods under the Harmonized commodity description and coding system of the World customs organization at least six characters, with the exception of international mail and courier shipments;

gross weight of goods (in kilograms) and invoice value of goods for each specified product code; number of cargo spaces;

the name of the port of loading and the port of unloading of goods; numbers of bills of lading or other documents confirming the existence and content of the contract of sea (river) transportation for goods to be unloaded in this port;

the name of the ports of discharge of the goods remaining on Board; the name of the ship's supplies available on the ship, indicating their quantity;

description of the placement of goods on the ship;

3) for international carriage by air:

(a) instruments under the Convention on international civil aviation (Chicago, 7 December 1944): General Declaration;

cargo documentation; cargo air waybill;

commercial documents attached to the air waybill. When transporting goods in batches these documents are submitted to the first batch of goods;

documents defined by the acts of the universal postal Union, to accompany international mail;

b) data which have to be contained in the documents provided by subparagraph “a” of this point:

indication of national identity and registration marks of the aircraft;

flight number, indicating the flight route, departure point, destination

of the aircraft;

name of the aircraft operator; number of crew members;

name and codes of goods in accordance with the Harmonized commodity description and coding system of the World customs organization at the level of at least six characters, except for international postal and courier shipments;

air waybill number, the number of seats on the air waybill and in the consignment;

the name of the points of departure and destination of the goods; the number of onboard supplies loaded on Board the departing vessel (the number of units and the name of each goods);

availability of international postal and courier items on Board the aircraft;

gross weight of goods (in kilograms) and invoice value of goods for each specified product code;

4) for international carriage by rail:

(a) documents in accordance with the Agreement on international goods transport by Rail (1 November 1951):

shipping documents;

transfer statement for railway rolling stock; documents defined by the acts of the universal postal Union, to accompany international mail;

b) data which have to be contained in the documents provided by subparagraph “a” of this point:

name and postal address of the consignor; the name and postal address of the consignee of the goods; name of station of departure and station of destination of the goods; the name and codes of goods under the Harmonized commodity description and coding system of the World customs organization at least six characters, with the exception of international mail and courier shipments;

gross weight of goods (in kilograms) and invoice value of goods for each specified product code;

number of cargo spaces;

container identification numbers.

The documents specified in the first part of this article shall be submitted to the customs authorities in the state language or other languages used in international transportation. Documents submitted in

other languages used in international transportation, if necessary, must be translated into the state language, certified by the carrier.

In respect of goods and (or) vehicles, the import of which into the territory of the Republic of Uzbekistan requires obtaining of permissive documents, the customs authority independently checks the availability of such a document in the information system of customs authorities.

When importing goods and (or) vehicles into the customs territory, the customs authority shall not have the right to require other documents and information, except those provided for in this article.

Article 19. The documents submitted for export of goods and (or) vehicles from the customs territory.

When exporting goods and (or) vehicles from the customs territory, the carrier is obliged to submit to the customs authority a customs Declaration or other document allowing their export from the customs territory, as well as documents and information provided for in article 18 of this Code, depending on the type of transport on which the goods are transported.

Article 20. Place and time of movement of goods and (or) vehicles across the customs border

Movement across the customs border of goods and (or) vehicles when they are imported into the customs territory and exported from this territory is allowed at checkpoints across the customs border and is carried out during the work of customs authorities, with a stop of vehicles in specially designated places. In case of non-observance of the specified requirement customs authorities carry out compulsory stop of these vehicles.

Customs border crossing checkpoints are the following specially equipped places through which goods are imported or exported:

when moving by air transport — the airport of destination (departure) or the first (last) airport in the customs territory in which the aircraft carrying the goods makes landing (take-off) and makes unloading (loading) of the goods;

when moving by river transport — the first (last) river port of unloading (loading) or river port of transshipment in the customs territory;

at movement by pipeline transport and on power lines — the places

of installation of metering devices coordinated with the State customs Committee of the Republic of Uzbekistan;

when moving by other modes of transport, not provided for in paragraphs two and three of part two of this article — the first (last) customs authority on route

The locations of checkpoints across the customs border, the working hours of customs authorities, places of stops and parking of vehicles, the duration of their parking, as well as the designation of these places at checkpoints shall be determined by the State customs Committee of the Republic of Uzbekistan in coordination with the relevant authorized bodies and organizations.

The locations of checkpoints on the customs border in the places of its coincidence with the State border of the Republic of Uzbekistan shall be determined by the Cabinet of Ministers of the Republic of Uzbekistan.

The duration of parking of vehicles may not be reduced to the detriment of the interests of customs control and customs clearance.

Departure of vehicles from the established places of their stop and parking is made after completion of necessary customs procedures.

Movement of goods and (or) vehicles across the customs border outside the established places may be carried out by decision of the Cabinet of Ministers of the Republic of Uzbekistan.

The provisions of this article shall not be applied to goods transported by river and air vessels crossing the customs territory without stopping at a river port or airport located on the territory of the Republic of Uzbekistan.

Customs authorities are obliged to provide information on customs border crossing points, established prohibitions and restrictions, as well as on the working hours of customs authorities in a publicly accessible form.

Article 21. Customs control and customs clearance

Goods and vehicles transported across the customs border are subject to customs control and customs clearance.

Customs control is a complex of measures implemented by customs authorities, including the use of risk management system, to ensure compliance with legislation and international treaties of the Republic of Uzbekistan.

Customs clearance is a complex of customs operations carried out by customs officials to ensure customs control over goods and vehicles transported across the customs border.

When carrying out customs control and customs clearance, customs authorities and their officials shall not have the right to establish prohibitions and restrictions not provided for by law.

Article 22. Conditionally released goods

Conditional release is the release of goods associated with the obligations of the person to comply with the established requirements and conditions.

Conditionally released goods are considered:

- a) the use and disposal of which is limited in connection with the provision of privileges for customs payments;
- b) placed under the customs regimes of duty-free trade, processing in the customs territory, temporary import, customs transit;
- c) in respect of which customs payments have been paid on the basis of the determination of the conditional customs value;
- d) in respect of which customs payments in the form of periodic customs payments will be paid;
- e) in respect of which the necessary documents have not been submitted (with the exception of the certificate of conformity and other permissive documents) and information;
- f) issued in accordance with the customs regime of release for free circulation (import) with the provision of deferral or installment payment of customs duties.

Conditionally released goods specified in paragraph “a” of the second part of this article may be used only for the purposes corresponding to the conditions of granting privileges for the payment of customs duties. The specified goods shall be used only for those purposes in connection with which their conditional release is carried out. The use of conditionally released goods for other purposes is allowed subject to payment of customs payments for which privileges have been granted.

Conditionally released goods specified in paragraph “d” of the second part of this article shall be prohibited for transfer to third parties, including through their sale or other alienation in another way, and in

cases where restrictions on the import of these goods are established in connection with the quality and safety of these goods, prohibited for use (operation) in any form.

Goods are considered conditionally released until fulfillment of obligations under the terms of such release, unless otherwise provided by law.

Article 23. Restrictions on the movement of goods and vehicles across the customs border

Restrictions on the movement of goods and (or) vehicles across the customs border may be established on the basis of international obligations, the need to protect the domestic market, as well as in response to discriminatory or other actions of foreign States and their unions that infringe the interests of the Republic of Uzbekistan in accordance with the legislation. The costs incurred by the person moving the goods or the carrier in connection with the introduction of these restrictions shall not be reimbursed by the customs authorities.

Article 24. Prohibition of import and export of goods and vehicles

Import into the territory of the Republic of Uzbekistan and export from this territory of certain goods and (or) vehicles may be prohibited in order to ensure state security, protection of public order, human life and health, environmental protection, cultural values, preservation of national and spiritual values, protection of artistic, historical and archaeological heritage of the peoples of the Republic of Uzbekistan and other countries, property rights, including intellectual property, interests of consumers of imported goods, as well as based on other interests of the Republic of Uzbekistan in accordance with the legislation and international treaties of the Republic of Uzbekistan.

Goods and (or) vehicles prohibited for import and export are subject to immediate export outside the customs territory - when they are imported or returned to the customs territory - when they are exported, unless otherwise provided by law or international treaties of the Republic of Uzbekistan.

Export or return of goods, as well as cargo operations is performed by the person moving the goods, or the carrier.

If the goods are not immediately exported or returned, they must be placed under the customs regime of temporary storage at the expense of the person moving the goods or the carrier to the customs warehouse owned by the customs authority, or in areas of customs control. The deadline for storing such goods is three days, unless otherwise provided by law for certain types of goods. The disposal of the specified goods after this period is made in accordance with the procedure applicable to goods subject to circulation to state revenue.

Section II. Customs regimes

Chapter 4. General provisions

Article 25. Types of customs regimes

Depending on the purpose of movement of goods across the customs border their customs clearance is carried out in accordance with the following types of customs regimes:

- 1) export;
- 2) re-export;
- 3) temporary export;
- 4) processing outside the customs territory;
- 5) release for free circulation (import);
- 6) re-import;
- 7) temporary import;
- 8) processing in the customs territory;
- 9) temporary storage;
- 10) customs warehouse;
- 11) free warehouse;
- 12) Free customs zone;
- 13) duty-free trade;
- 14) customs transit;
- 15) destruction;
- 16) refusal in favor of the state.

Article 26. Selection and change of customs regime

The movement of goods across the customs border entails the obligation of authorized persons to place goods under one of the customs regimes and to comply with the requirements and conditions of this

customs regime.

The authorized person has the right to choose any customs regime or change it to another customs regime regardless of the nature, quantity, country of origin or destination of goods and vehicles.

The selected customs regime is declared by the declarant in the customs Declaration, which is submitted to the customs authority for customs clearance.

Article 27. The seizure of the goods under the customs regime

Goods under the customs regime can be seized in accordance with the established procedure in case of violation of the legislation.

At the seizure of the goods which are under the corresponding customs regime, this customs regime shall be suspended from the day following the day of seizure, and shall be renewed from the day following the date of entry into force of the resolution (decision), which does not provide for the circulation of this goods to the state revenue.

For the period of suspension of the customs regime, a periodic customs payment is not paid if the seized goods were placed under the customs regime of temporary importation with the payment of periodic customs payment.

The customs regime shall be terminated within fifteen working days from the day following the date of entry into force of the relevant resolution (decision) in the case of violation of customs legislation in cases where:

seizure of goods is associated with non-compliance with the requirements and conditions of the customs regime, which entails the impossibility of its further application;

involvement of an physical entity in administrative or criminal liability is associated with non-compliance with the requirements and conditions of the customs regime, which entails the impossibility of its further application.

Article 28. Persons responsible for compliance with the requirements and conditions of the customs regime

Responsibility for compliance with the requirements and conditions of the customs regime lies with the person who placed the goods under the relevant customs regime.

Responsibility in the case of the issue of goods in addition to customs control or the loss of goods placed under the customs regime of temporary storage, customs warehouse or free warehouse, bears:

the owner of the customs warehouse, if the goods were in the customs warehouse;

a person who placed goods under the customs regime of a customs warehouse in warehouses and other places that are not a customs warehouse – if the goods were in such places;

the owner of a free warehouse, if the goods were in a free warehouse.

The carrier is responsible for compliance with the requirements and conditions of the customs regime of customs transit.

The owner of the duty-free shop is responsible for compliance with the requirements and conditions of the customs regime of duty-free trade.

Chapter 5. Export

Article 29. Customs regime of export

Customs export regime - a regime in which the goods of Uzbekistan are exported outside the customs territory without the obligation to re-import them.

Goods placed under the customs regime of export and actually exported from the customs territory lose the status of the goods of Uzbekistan.

Article 30. Requirements and conditions for placing goods under the customs regime of export

The requirements and conditions for placing the goods under the export customs regime are the payment of customs duties and compliance with economic policy measures.

The placement of goods under the export customs regime may be subject to other requirements and conditions in accordance with the law.

Goods released in accordance with the customs regime of export must actually be exported from the customs territory in the same condition as they were on the day the customs declaration was registered, except for changes in the condition of the goods due to natural wear and tear or loss under normal conditions of its transportation and (or) storage.

Article 31. Documents required for placing goods under the customs regime of export

The list of documents required for customs clearance in relation to the customs regime of export is established by the Cabinet of Ministers of the Republic of Uzbekistan.

In respect of goods, the export of which is carried out in the presence of relevant documents of a permissive nature, the customs authority independently checks the availability of such documents in the information system of customs authorities.

Chapter 6. Re-export

Article 32. The customs regime of re-export

Customs regime of re-export is a regime in which goods previously imported into the customs territory or the product of processing of goods placed under the customs regime of processing in the customs territory are exported from the customs territory without payment of customs duties and taxes, without applying economic policy measures to the goods, and in cases established by article 35 of this Code - with the return of the amounts of customs duties and taxes paid upon its import.

Placement of goods under the customs regime of re-export shall be carried out on the basis of a permit issued by the customs authority in accordance with the provisions of Chapter 21 of this Code.

Re-export of goods under the customs regime of processing in the customs territory is carried out without obtaining permission to place the goods under the customs regime of re-export.

The actual export from the customs territory of goods placed under the customs regime of re-export shall be carried out not later than six months from the date of acceptance of the customs Declaration.

Article 33. Requirements and conditions for placing goods under the customs regime of re-export

Re-export of goods is allowed provided that the goods or the product of its processing can be identified by the customs authority, except for the cases provided for in part three of article 74 of this Code.

Re-export of goods damaged or spoiled as a result of an accident or force majeure, which must be confirmed by the authorized body, is

allowed.

Placement under the customs regime of re-export of goods previously placed under the customs regime of release for free circulation (import) is allowed while meeting the following requirements and conditions:

the terms of the contract (contract, agreement) were not fulfilled;

the goods were not used or repaired in the customs territory, except for the case when the use of the goods was necessary for the detection of defects or other circumstances that led to the return of the goods;

the goods are in an unchanged condition, except for cases of detection of its defects.

Article 34. Documents required for placing goods under the customs regime of re-export

To place the goods under the customs regime of re-export, the declarant shall submit a cargo customs Declaration and shipping documents to the customs authority.

In respect of goods, re-export of which is carried out in the presence of relevant documents of a permissive nature, the customs authority independently checks the availability of such documents in the information system of customs authorities.

Article 35. Application of customs payments in the customs regime of re-export

Goods placed under the customs regime of re-export are exempt from customs duties and taxes.

In case of re-export of goods previously placed under the customs regime of release for free circulation (import), the refund of the paid amounts of customs duties and taxes shall be made in respect of the actually re-exported part of the goods in the manner prescribed by in Chapter 49 of this Code, while simultaneously observing the following requirements and conditions:

re-export of goods is carried out within two years from the date of its application to the customs regime of release for free circulation (import);

the goods were not used or repaired in the customs territory, except for cases when the use of the goods was necessary for the detection of defects or other circumstances that led to the return of the goods.

If the actual export of goods is not carried out within the period specified in article 32 of this Code, customs duties and taxes shall be paid if the goods were placed under the customs regime of release for free circulation (import).

Chapter 7. Temporary export

Article 36. Customs regime of temporary export

Customs regime of temporary export is a regime in which goods in free circulation in the customs territory are exported for the purpose of its temporary use outside this territory with conditional exemption from customs duties and taxes without the application of economic policy measures.

Placement of goods under the customs regime of temporary export shall be carried out on the basis of a permit issued by the customs authority in accordance with the provisions of Chapter 21 of this Code.

Article 37. Requirements and conditions for placing goods under the customs regime of temporary export

Placement of goods under the customs regime of temporary export is carried out subject to the following requirements and conditions:

the possibility of customs authorities identifying temporarily exported goods;

availability of permits of authorized bodies in the information system of customs authorities, if the goods are subject to control by these bodies;

the person placing the goods under the customs regime of temporary export must be a legal or physical entity of the Republic of Uzbekistan or a foreign person accredited in the authorized state bodies.

Goods temporarily exported from the customs territory must remain unchanged.

The following goods shall not be subject to customs clearance for temporary export:

goods prohibited to export from the Republic of Uzbekistan; waste; electricity, water, goods delivered through pipelines (oil, gas), as well as fuel;

goods, the export of which is quoted;

consumables and consumable samples, raw materials, semi-finished products, food products, soft drinks, alcoholic and tobacco products;

goods intended for single use.

Temporary export of goods specified in part three of this article is allowed only for advertising, demonstration and research purposes in single copies.

Customs control over temporarily imported goods is carried out by the customs body, which made its customs clearance.

Article 38. Documents required for placing goods under the customs regime of temporary export

To place the goods under the customs regime of temporary export, the declarant shall submit a cargo customs Declaration and shipping documents to the customs authority.

In respect of goods, the temporary export of which is carried out in the presence of relevant documents of a permissive nature, the customs authority independently checks the availability of such documents in the information system of customs authorities.

Article 39. Term of temporary export of goods

Permission to place goods under the customs regime of temporary export is issued without limitation of validity.

The term of temporary export of goods is two years from the date of placing the goods under the customs regime of temporary export.

The person who placed the goods under the customs regime of temporary export has the right to complete this customs regime before the expiration of its validity in accordance with article 41 of this Code.

The term of temporary export may be extended by the customs authority for a period of more than two years on the basis of the application of the authorized person in respect of:

goods exported for use at facilities, diplomatic missions and consular offices of the Republic of Uzbekistan located in the territory of foreign States;

railway and air vehicles, as well as spare parts for them and transport equipment for their maintenance, temporarily exported on the basis of lease agreements between legal entities of the Republic of Uzbekistan and legal entities and physical entities of foreign countries. At the same time the term of temporary export is established proceeding from terms of the lease agreement;

goods exported on the basis of the lease agreement. Temporary export of such goods is allowed for the duration of the lease agreement;

goods (except for goods intended to be left outside the customs territory) exported for maintenance and elimination of defects during the warranty period under the terms of the contract (agreement) for the export of goods (works and services). Temporary export of such goods is allowed for the duration of the warranty period;

goods for which a longer period of temporary export is established on the basis of decisions of the Cabinet of Ministers of the Republic of Uzbekistan.

The application for extension of the term of temporary export of goods must be submitted to the customs authority before the expiration of the customs regime of temporary export. The extension of the term of temporary export of goods shall be carried out in the manner prescribed for the issuance of a permit to place the goods under the customs regime of temporary export, without actually presenting the goods to the customs authority.

Submission by an authorized person to the customs body of an application for extension of the term of temporary export of goods does not interrupt or suspend the term of temporary export of goods.

When extending the period of temporary export of goods a separate customs Declaration is not filed.

Article 40. Transfer of rights of use and (or) disposal of goods placed under the customs regime of temporary export to another person

It is allowed to transfer the right to use and (or) dispose of goods placed under the customs regime of temporary export to another legal entity or physical entity of the Republic of Uzbekistan or to a foreign person accredited in the authorized state bodies until the end of the customs regime of temporary export.

The right of use and (or) disposal of goods placed under the customs regime of temporary export, are considered to be transferred to another legal or physical entity of the Republic of Uzbekistan or a foreign person accredited by the competent public authorities, on the basis of permission of the customs authority since the adoption of the customs authority

brought by a person of the cargo customs Declaration for placement under the customs regime of temporary export the goods without the actual presentation of the goods to the customs authority.

The transfer of the right to use and (or) dispose of goods placed under the customs regime of temporary export to another legal entity or physical entity of the Republic of Uzbekistan or to a foreign person accredited in the authorized state bodies in accordance with part two of this article shall not change the term of temporary export established by article 39 of this Code.

Article 41. Completion of the customs regime of temporary export

The temporarily exported goods shall be subject to re-import to the customs territory not later than the date of expiry of the temporary export period.

The authorized person may complete the customs regime of temporary export by placing the goods under another customs regime and leaving the goods outside the customs territory, except for cases when, in accordance with the customs legislation, the temporarily exported goods are subject to mandatory re-import into the customs territory. In this case, the completion of the customs regime of temporary export is allowed without the actual presentation of the goods to the customs authority.

When changing the customs regime of temporary export to the customs regime of export, the customs value and quantity of goods are determined on the day of its placement under the customs regime of temporary export, and the rates of customs duties and taxes - on the day of registration by the customs authority of the customs declaration on placing the goods under the customs regime of export.

If the customs regime of temporary export is not completed within the period established by Article 39 of this Code, customs duties and taxes calculated on the basis of the customs value of the goods and (or) its quantity for export and customs duties and taxes applicable on the day the goods are declared to the customs regime are paid temporary export.

Failure to complete the customs regime of temporary export within the period established by article 39 of this Code is allowed in the following cases:

destruction or irretrievable loss of goods due to accident or force majeure;

disposal of goods from possession of the authorized person as a result of decisions of bodies or actions (inaction) of officials of the foreign state in which they were.

The obligation to confirm the circumstances that led to the destruction or loss of goods lays on the persons responsible for compliance with the requirements and conditions of the customs regime. Circumstances arising in the territory of foreign States shall be confirmed by diplomatic or consular institutions of the Republic of Uzbekistan in foreign States or by the authorized bodies of the state on the territory of which these circumstances occurred.

In the cases specified in part five of this article, a person who temporarily exported goods and did not return them within the period established by article 39 of this Code shall not be liable for non-compliance with the requirements and conditions of the customs regime of temporary export.

Chapter 8. Processing outside the customs territory

Article 42. Customs regime of processing outside the customs territory

Customs regime of processing outside the customs territory is the regime in which the goods of Uzbekistan are exported outside the customs territory for the purpose of processing and subsequent import into the customs territory of the products of their processing.

In respect of goods exported in accordance with the customs regime of processing outside the customs territory, conditional exemption from customs duties and taxes shall be applied. Economic policy measures shall not apply to this product, except for the prohibitions and restrictions provided for in article 54 of this Code.

Placement of goods under the customs regime of processing outside the customs territory shall be carried out on the basis of the permission of the customs body for processing of goods outside the customs territory, issued in accordance with the provisions of Chapter 21 of this Code.

Article 43. Operations for processing goods outside the customs territory

Operations for processing goods outside the customs territory are:

direct conversion or processing of the exported goods with change of its initial properties and individual indicators, but with preservation in the product of processing of such characteristics of the goods which allow to identify it, except for the cases provided by part four of article 46 of the present Code;

manufacture of other goods using the exported goods, including installation, Assembly or disassembly;

repair of goods, including its restoration, modernization, replacement or restoration of damaged or worn out its components(elements), elimination of defects.

When carrying out operations on processing of goods outside the customs territory, it is allowed to use completely or partially other goods that assist or facilitate processing.

Operations for processing goods outside the customs territory do not include:

operations to ensure the safety of goods, preparation for its sale and transportation;

obtaining offspring, cultivation and cloning, fattening and trapping (fishing, hunting) of any species of animals, as well as obtaining and collecting the products of their life;

cultivation and collection of all kinds of plants; mining;

copying and reproduction of information, audio and video recordings to any type of media.

Article 44. Requirements and conditions for processing goods outside the customs territory

Processing of goods outside the customs territory is allowed subject to the following requirements and conditions:

the possibility of customs authorities to identify the exported goods in the products of their processing, except for the cases provided for in part four of article 46 of this Code;

technical and economic substantiation of the process of processing of goods agreed with the authorized body-for enterprises with a state share in

the authorized fund (authorized capital), except for cases established by law;;

there is a conclusion of the authorized body that the processing of goods outside the customs territory does not harm the economic interests of the Republic of Uzbekistan-for enterprises with a state share in the authorized fund(authorized capital);

availability of permits of authorized bodies in the information system of customs authorities, if the goods are subject to control by these bodies;

the parameters of technical and economic substantiation and the actual processing process correspond to each other;

operations for processing goods comply with the requirements of article 43 of this Code.

The customs regime of processing outside the customs territory cannot be used:

if the export of goods gives grounds to demand the return of the amounts of customs duties and taxes paid, exemption from them or receipt of payments provided for export;

in respect of goods previously placed under the customs regime of release for free circulation (import) with conditional exemption from payment of customs duties, before the expiration of this conditional exemption, except for the export of such goods for repair, including its restoration, modernization, replacement or restoration of damaged or worn out its components (elements), elimination of defects.

In case of changing the terms of the contract (contract, agreement) or the parameters of the technical and economic substantiation of the processing process, a new application must be submitted on the issue of a permit to process the goods outside the customs territory. Moreover, in case of a change in the terms of the contract (contract, agreement) regarding the transformation of a legal entity, change of its name or location (mailing address), as well as changes in the surname, name, patronymic or place of activity of physical entity, a new application is not required.

Article 45. Documents required for placing goods under the customs regime of processing outside the customs territory

To place the goods under the customs regime of processing outside

the customs territory, the declarant shall submit a cargo customs Declaration and shipping documents to the customs authority.

In respect of goods, processing outside the customs territory of which is carried out in the presence of relevant documents of a permissive nature, the customs authority independently checks the availability of such documents in the information system of customs authorities.

Based on the nature of the goods and ongoing processing operations, the identification of exported goods for processing outside the customs territory in the products of their processing can be carried out in one or more of the following ways:

affixing by the authorized person and (or) the customs body of seals and, if necessary, stamps, digital and (or) other markings on the goods exported for processing;

detailed description of the goods exported for processing, its photographing or other image in scale;

comparison of the results of the study of previously taken tests or samples exported for processing of goods and the product of its processing;

use of the available marking in the form of factory and serial numbers or other marking of the goods exported for processing.

Identification of exported goods for processing outside the customs territory in the products of its processing can be carried out in other ways in accordance with the legislation.

At the request of the authorized person and with the consent of customs authorities on the identification of exported goods for customs purposes may be provided by the study submitted detailed information on raw materials and components used in production as well as in technology of production of processed products.

Identification of the exported goods for processing outside the customs territory in the products of its processing is not required if:

they are received as a result of processing of the goods equivalent to the goods taken out for processing, according to article 49 of the present Code;

for processing, a technological process related to continuous production cycles is used.

Article 47. Duration of processing of goods outside the customs territory

Permission to process goods outside the customs territory is issued for a period of two years.

A person who has received permission to process goods outside the customs territory shall have the right to complete the customs regime before the expiry of the validity of this permission in accordance with article 52 of this Code.

In respect of certain categories of goods requiring a longer processing process, at the request of the authorized person, the validity of the permit for processing the goods outside the customs territory may be extended by the customs authority for a period of more than two years.

The validity of the permit for processing of goods outside the customs territory and the period of processing starts from the day of placement the goods under the customs regime of processing outside the customs territory, and the export of goods in separate lots — from the day of placement under customs regime of processing outside the customs territory of the first batch of goods.

The application for extension of the validity period of the permit for processing of goods outside the customs territory must be submitted to the customs authority not later than one month before the expiration of this permit. The extension of the permit shall be carried out in the manner prescribed for the issuance of the permit.

Submission by an authorized person to the customs body of an application for extension of the validity period of the permit for processing of goods outside the customs territory does not interrupt or suspend the term of processing of goods specified in the permit.

In case of refusal to extend the validity of the permit for processing goods outside the customs territory, the goods placed under the customs regime of processing outside the customs territory shall be subject to an application to another customs regime in accordance with article 52 of this Code.

Article 48. The norm of exit of processed products in the customs regime of processing outside the customs territory

The norm of exit of processed products outside the customs territory

shall be determined by the authorized person and established by the customs body when issuing a permit for processing of goods outside the customs territory on the basis of the actual conditions under which the processing of goods is carried out.

At establishment of norm of an exit of products of processing customs authorities are based on the documents containing data on technological process of processing, and conclusions of authorized body and (or) the competent organizations (including customs laboratories) based on concrete technological process of processing submitted by the authorized person.

Description, quantity, quality of processed products are determined after the establishment of the norm of exit of processed products.

Article 49. Equivalent compensation of the processed product

Equivalent compensation, that is, replacing the product of processing, obtained from the exported goods, other equivalent foreign goods is allowed under permit for processing of goods outside the customs territory, if the operation on processing of goods outside the customs territory is repair, and in other cases on the basis of the decision of the Cabinet of Ministers of the Republic of Uzbekistan.

Equivalent foreign goods for customs purposes are understood to be foreign goods that coincide in their description, quality and technical characteristics with the product of processing obtained as a result of processing outside the customs territory of the exported goods.

An equivalent foreign commodity shall be considered upon import as a product of processing of the exported commodity in accordance with the provisions of this Chapter.

In case of equivalent compensation, the import of equivalent foreign goods is allowed before the export of goods for processing from the customs territory.

Article 50. Replacement of the processing product during the repair of goods in the customs regime of processing outside the customs territory

Replacement of the product of processing at repair of the goods in the customs regime of processing outside the customs territory is allowed provided that the goods replacing the product of processing, is identical or

similar in relation to the goods intended for repair according to the customs regime of processing outside the customs territory.

The basis for the replacement of the processing product during the repair of goods in the customs regime of processing outside the customs territory are the relevant provisions of the contract (contract, agreement) and (or) warranty obligations of the person performing the repair of the goods.

Article 51. Residues and wastes of goods exported for processing outside the customs territory

A person who has received permission to process goods outside the customs territory, no later than the day of expiry of the term for processing goods outside the customs territory, established in accordance with article 47 of this Code, shall dispose of the remainder of the unprocessed exported goods with its placement under the appropriate customs regimes under the conditions established by this Code.

For the purposes of customs clearance, the remains of unprocessed exported goods are considered as goods re-exported to the customs territory.

The wastes formed as a result of processing of goods, in case of their import after processing, are exempted from payment of customs duties and taxes.

Article 52. Completion of the customs regime of processing outside the customs territory

Not later than the date of expiry of the term for processing goods outside the customs territory established in accordance with article 47 of this Code, the products of processing shall be imported into the customs territory or the customs regime shall be completed in accordance with part two of this article.

In respect of goods exported from the customs territory or its residue, the customs regime of processing outside the customs territory may be completed in one of the following ways:

placing the goods or their residue under the customs regime of reimport;

placing the goods or their residue under the customs regime of export without actually presenting it to the customs authority in compliance with

the requirements and conditions established by this Code, except for the case when, in accordance with the customs legislation, the exported goods or its residue is subject to mandatory re-import.

In case of importation of processed products by more than one batch, verification of compliance of the quantity of processed products with the quantity specified in the permit for processing of goods outside the customs territory may be carried out periodically, but not less than once in three months and not later than thirty calendar days from the date of import of the last batch of processed products.

According to the results of verification of conformity of the quantity of processed products to the quantity specified in the permit for processing goods outside the customs territory, the customs authority together with the person who received the permit shall draw up an act. If, as a result of the reconciliation, it is established that the amount of imported processed products exceeds the amount specified in the permit, the customs authority shall decide on the need to pay additional customs duties. In this case, no later than the day following the date of the decision, the customs authority shall be obliged to inform the person who received the permit in writing. Penalties for the amounts of such payments shall not be accrued if their payment is made within ten working days from the date of receipt of written notice.

The person who placed the goods under the customs regime of processing outside the customs territory, within thirty calendar days from the date of expiry of the processing period shall be obliged to make a reconciliation of data on the application of the customs regime of processing outside the customs territory.

In case of non-return of processed products to the customs territory, customs duties and taxes are applied to goods exported for processing outside the customs territory, as if the goods were placed under the customs regime of export. In this case, the rates of customs duties and taxes are applied on the day of placing the goods under the customs regime of processing outside the customs territory.

Article 53. Application of customs payments to processed products when placing them under the customs regime of release for free circulation (import)

When placing imported processed products under the customs regime of release for free circulation (import), customs duties and value-added tax are charged from the cost of processing operations and at the rates of customs duties and value-added tax applicable to processed products.

Excise tax on processed products is charged on the customs value and quantity of processed products at the rates applicable to processed products.

When a specific rate of customs duty is applied to processed products, the amount of customs duties payable shall be calculated as the product of the amount of customs duty calculated at the specific rate for processed products by the ratio of the cost of processing operations to the customs value of processed products (as if the processed products were placed under the customs regime of release for free circulation (import)).

For the purpose of calculation of the customs payments applied to products of processing according to this article, the cost of operations on processing represents the sum of costs: processing exported goods;

delivery of goods to the place of processing and back products of its processing to the customs border, if such are not included in the cost of processing.

If the ownership of the imported products of processing before their placement under the customs regime of release for free circulation (import) was transferred to another person, the customs payments for the import of these products of processing by this person are calculated as if this person would independently place the goods under the customs regime of processing outside the customs territory.

The imported processed product is exempted from payment of: customs duties and taxes if the goods were exported for repair free of charge in accordance with a contractual or guarantee obligation or because of a manufacturing defect, if this defect was not previously taken into account when the goods were initially placed under the customs release regime for free circulation (import); customs duties and excise tax if the goods were exported for paid repair.

Article 54. Prohibitions and restrictions on the application of the customs regime of processing outside the customs territory

The Cabinet of Ministers of the Republic of Uzbekistan may establish: cases when processing outside the customs territory is not allowed for certain types of goods;

restrictions on certain operations outside the customs territory of certain types of goods;

quantitative restrictions on allowing goods to be processed under the customs regime of processing outside the customs territory.

Chapter 9. Release for free circulation (import)

Article 55. Customs regime of release for free circulation (import)

Customs regime of release for free circulation (import) — a regime in which goods imported into the customs territory remain in free circulation without the obligation to re-export from this territory.

Article 56. Requirements and conditions for placing goods under the customs regime of release for free circulation (import)

The goods are placed under the customs regime of release for free circulation (import) and acquire the status of goods in free circulation in the customs territory, subject to payment of customs duties and compliance with economic policy measures. Placement of goods under the customs regime of release for free circulation (import) can be carried out in compliance with other requirements and conditions in accordance with the legislation.

Article 57. Documents required for placing goods under the customs regime of release for free circulation (import)

The list of documents required for customs clearance in relation to the customs regime of release for free circulation (import) shall be established by the Cabinet of Ministers of the Republic of Uzbekistan.

In respect of goods, the import of which is carried out in the presence of relevant documents of a permissive nature, the customs authority independently checks the availability of such documents in the information system of customs authorities.

Chapter 10. Re-import

Article 58. . Re-import customs regime

Re-import customs regime — a regime in which goods previously exported from the customs territory are imported back into the customs territory within the terms established by article 59 of this Code, without payment of customs duties, taxes and without the application of economic policy measures.

Goods placed under the customs regime of reimport shall be considered as goods released for free circulation.

It is allowed to place under the customs regime of re-import of goods with partial or other damage, deterioration of its condition if it is confirmed that it occurred as a result of an accident or force majeure.

Before being placed under the customs regime of reimport, the goods may be subjected to various operations to maintain them in normal condition, including minor repairs, except for major repairs and modernization, and maintenance, which should not lead to an increase in the value of the goods themselves.

Placement of goods under the customs regime of reimport shall be carried out on the basis of a permit issued by the customs authority in accordance with the provisions of Chapter 21 of this Code.

Re-import of goods under the customs regime of processing outside the customs territory is carried out without obtaining permission to place the goods under the customs regime of re-import.

When placing goods under the reimport customs regime refund of the paid amounts of customs duties and taxes at exportation from the customs territory of the goods under the customs regime of export is made in respect of virtually reimporting of the goods in accordance with Chapter 49 of this Code, provided that the goods imported by the same person who exported the goods, or its assignee (heir)..

In case of re-import of the goods, the authorized person moving the goods shall return the amounts received as payments or as a result of other benefits provided during export from the customs territory of the goods in accordance with the procedure established by law.

Article 59. Requirements and conditions for placing goods under the customs regime of re-import

Placement of goods under the customs regime of reimport is carried out subject to the following requirements and conditions:

the goods must have the status of goods in free circulation in the customs territory when it is exported from this territory;

the goods must be declared to the customs regime of reimport within three years from the moment of its placement under the appropriate customs regime intended for the export of goods, in respect of temporarily exported goods — within the established period of temporary export, and in respect of the remainder of the processing of goods outside the customs territory — within the established period of processing. In this case, the date of import of goods is the day of crossing the customs border, and the date of export - the day of registration of the cargo customs Declaration under the appropriate customs regime intended for the export of goods;

the goods must be in the same condition, except for changes due to natural wear or loss under normal conditions of transportation, storage or use (operation);

the possibility of performing identificationthe goods by customs authorities.

The placement of goods under the customs regime of reimport, subject to compliance with the requirements of part one of this article, is also allowed if only part of it is imported back.

Placement under the customs regime of re-import of goods previously exported in accordance with the customs regime of export, is allowed while observing the following conditions:

the terms of the contract (contract, agreement) were not fulfilled);

the goods were not used or repaired outside the customs territory, except in cases where the use of the goods was necessary to detect defects or other circumstances that led to the return of the goods;

the goods are in the same condition taking into account natural deterioration, except for cases of detection of its defects.

Article 60. Documents required for placing goods under the customs regime of re-import

To place the goods under the customs regime of reimport, the

declarant shall submit to the customs authority a cargo customs Declaration and shipping documents.

In respect of goods, the re-import of which is carried out in the presence of relevant documents of a permissive nature, the customs authority independently checks the availability of such documents in the information system of customs authorities.

Chapter 11. Temporary import

Article 61. Customs regime of temporary import

Customs regime of temporary import — a regime in which goods are imported into the customs territory for a certain period and temporarily used with conditional exemption from customs duties or payment of periodic customs duties and without the application of economic policy measures.

Placement of goods under the customs regime of temporary import shall be carried out on the basis of a permit issued by the customs authority in accordance with the provisions of Chapter 21 of this Code.

Article 62. Requirements and conditions for placing goods under the customs regime of temporary import

Placement of goods under the customs regime of temporary import is carried out subject to the following requirements and conditions:

possibilities of identification of temporarily imported goods by customs authorities;

availability of permits of authorized bodies in the information system of customs authorities, if the goods are subject to control by these bodies.

Temporarily imported goods must remain in the same condition. With temporarily imported goods it is allowed to perform operations necessary to ensure its safety, including minor repair operations, except for major repairs and modernization, maintenance and other operations necessary to maintain the goods in good condition, provided that as a result of such operations, the value of the goods does not increase compared to its value at the time of placing the goods under the customs regime of temporary import.

Under the customs regime of temporary import, goods that were previously placed under other customs regimes may be placed, subject to

the requirements and conditions provided for by this Code.

The following goods are not subject to placement under the customs regime of temporary import:

goods prohibited for import into the Republic of Uzbekistan;
waste;

electricity, water, goods supplied through pipelines (oil, gas), as well as fuel;

consumable materials and consumable samples, raw materials, semi-finished products;

vehicles imported by legal ns physical entities of the Republic of Uzbekistan, except for international cargo transportation, as well as cases established by legislation and international treaties of the Republic of Uzbekistan.

Temporary import of the goods specified in the fifth paragraph of the fourth part of this article is allowed only for advertising, demonstration and research purposes in single copies.

Customs control over the temporarily imported goods is carried out by the customs authority, which made its customs clearance.

Article 63. Documents required for placing goods under the customs regime of temporary import

To place the goods under the customs regime of temporary import, the declarant shall submit a cargo customs Declaration and shipping documents to the customs authority.

In respect of goods, temporary import of which is carried out in the presence of relevant documents of a permissive nature, the customs authority independently checks the availability of such documents in the information system of customs authorities.

Article 64. Term of temporary import of goods

Permission to place goods under the customs regime of temporary import is issued without limitation of validity.

The term of temporary import is two years from the date of placing the goods under the customs regime of temporary import.

The person who placed the goods under the customs regime of temporary import shall have the right to complete this customs regime before the expiration of its validity in accordance with article 69 of this

Code.

The term of temporary importation may be extended by the customs authority for a period of more than two years on the basis of the application of the authorized person in respect of:

goods are imported to ensure the normal functioning of diplomatic missions and consular institutions of foreign States and equivalent representative offices on the territory of the Republic of Uzbekistan, imported by diplomatic agents and administrative and technical personnel of these representative offices and members of their families who do not have permanent residence on the territory of the Republic of Uzbekistan for personal use, as well as vehicles, accredited correspondents and correspondent points of mass media of foreign countries imported for their own needs. The permission for temporary import of such goods is provided by the authorized bodies of the Republic of Uzbekistan for the term of accreditation of the above offices and individuals and may be extended based on the terms of extension of their accreditation;

railway and air vehicles, as well as spare parts for them and transport equipment for their maintenance, temporarily imported on the basis of lease agreements between legal entities of the Republic of Uzbekistan and persons of foreign States. The term of their temporary importation is established based on the terms of the lease agreement;

goods imported on the basis of leasing agreements. Temporary import of such goods is allowed for the duration of the lease agreement;

goods imported in accordance with international treaties of the Republic of Uzbekistan. The term of temporary importation of such goods shall be established on the basis of the term of validity of the international treaty of the Republic of Uzbekistan;

goods imported on the basis of agreements on section of products and agreements on carrying out geological exploration works. Temporary import of such goods is permitted for the duration of these agreements;

goods for which periodic customs payments have been paid in full;

goods for which there is a need to pay periodic customs duties for a further period of temporary importation in connection with the expiration of the benefits or the transfer of ownership to other persons;

goods imported on the basis of investment projects included in the Investment program of the Republic of Uzbekistan. Temporary import of

such goods is allowed for the duration of the investment period;

goods (except for goods intended to be left in the customs territory) imported for maintenance and elimination of defects during the warranty period under the terms of the contract (agreements) on the import of goods (works and services). Temporary import of such goods is allowed for the duration of the warranty period;

goods for which a longer period of temporary import is established on the basis of separate decisions of the Cabinet of Ministers of the Republic of Uzbekistan.

The application for extension of the customs regime of temporary import must be submitted to the customs authority before the expiration of the customs regime of temporary import. The extension of the term of the customs regime of temporary import shall be carried out in the manner prescribed for the issuance of a permit for the placement of goods under the customs regime of temporary import.

Submission by an authorized person to the customs body of an application for extension of the temporary importation period does not interrupt or suspend the temporary importation period.

When extending the validity of the customs regime of temporary import, a separate customs Declaration is not filed.

Article 65. Conditional exemption from customs duties and taxes of temporarily imported goods

For certain temporarily imported goods, conditional exemption from customs duties and taxes is applied.. The list of such goods and the conditions of exemption, as well as the duration of benefits for the payment of customs duties and taxes in respect of temporarily imported goods shall be determined by the Cabinet of Ministers of the Republic of Uzbekistan.

Article 66. Temporary import of goods with payment of periodic customs duties

The periodic customs payments:

are calculated for each full and incomplete calendar month of stay of goods in the customs regime of temporary import in foreign currency in the amount of five percent of the amount of customs duties and taxes which would be subject to payment in case of placement of these goods

under the customs regime of release for free circulation (import) on the day of their placement under the customs regime of temporary import;

are paid in the national currency of the Republic of Uzbekistan at the official exchange rate established by the Central Bank of the Republic of Uzbekistan on the day of their payment;

are transferred to the State budget of the Republic of Uzbekistan.

When calculating periodic customs payments, the rates of customs payments apply on the day of placing the goods under the customs regime of temporary import shall be applied.

The person placing the goods under the customs regime of temporary import with payment of periodic customs duties has the right:

pay the total amount of customs payments due;

to pay periodic customs payments monthly or quarterly before the beginning of the relevant period.

The total amount of the paid periodic customs payments shall not exceed the amount of customs payments calculated in foreign currency which would be subject to payment in case of placement of this goods under the customs regime of release for free circulation (import) in day of its customs clearance under the customs regime of temporary import.

Paid amounts of periodic customs payments:

not returned in case of export of temporarily imported goods or its placement under other customs regimes;

are counted in the amount of customs duties payable when placing these goods under the customs regime of release for free circulation (import).

Article 67. Restriction of the right to use and (or) dispose of temporarily imported goods

The temporarily imported goods can be used and (or) disposed of only by the person who placed it under the customs regime of temporary import.

The transfer of the right to use and (or) dispose of the temporarily imported goods to another person before the completion of the customs regime of temporary import is allowed provided that this person assumes written obligations to the customs authorities to further comply with the conditions of the customs regime of temporary import.

If the goods were temporarily imported with payment of periodic customs duties, the person who initially placed it under the customs regime of temporary import shall pay customs payments in accordance with part one of article 66 of this Code for the entire period of stay of the goods in the customs regime of temporary import until the transfer of such right to the goods.

Rights and obligations to comply with the conditions of the customs regime of temporary import are considered transferred to another person from the moment of acceptance by the customs authority of the customs declaration submitted by another person for placement under the customs regime of temporary importation of this product.

The transfer of temporarily imported goods to another person in accordance with part two of this article shall not suspend or extend the originally established period of temporary importation.

Article 68. Suspension of the customs regime of temporary import

The customs regime of temporary import is suspended:
for the period of seizure or seizure of temporarily imported goods;
when placing temporarily imported goods under the customs regimes of temporary storage and customs warehouse.

After the termination of the suspension period, the customs regime of temporary import is resumed.

Article 69. Completion of the customs regime of temporary import

The customs regime of temporary import shall be completed by the export of goods or placing them under another customs regime no later than the day following the expiration of the term of temporary import.

In case of destruction or irretrievable loss of goods as a result of an accident or force majeure or disposal of possession as a result of decisions of state bodies of the Republic of Uzbekistan, which must be confirmed by documents issued by the relevant authorized state body, the person shall be released from liability for failure to complete the customs regime of temporary import within the established terms.

Upon completion of the customs regime of temporary import, customs clearance of goods may be carried out by the customs body that

carried out customs clearance, or at the request of the authorized person by another customs body that is able to carry out customs clearance, in the necessary volume based on the specifics of this product.. When submitting an application, the authorized person must submit:

cargo customs Declaration for temporary import of goods;

the document on transfer of use and (or) the order or other alienation of temporarily imported goods to other person before termination of action of the customs regime of temporary import if such transfer took place.

Upon completion of the customs regime of temporary import by placing the goods under the customs regime of release for free circulation (import) and payment of periodic customs payments, a cargo customs Declaration shall be issued for placing the goods under the customs regime of release for free circulation (import) with payment of customs duties.

Chapter 12. Processing in the customs territory

Article 70. Customs regime of processing in the customs territory

Customs regime of processing in the customs territory — the regime in which goods are imported into the customs territory with conditional exemption from customs duties and taxes for processing and export in the form of products of its processing.

When importing goods for processing in the customs territory, economic policy measures shall not be applied, except for the prohibitions and restrictions provided for in article 82 of this Code.

When performing operations on processing of goods in the customs territory of foreign goods, it is allowed to use the goods of Uzbekistan, including those purchased by a foreign person without being placed under the customs regime of processing in the customs territory.

Placement of goods under the customs regime of processing in the customs territory shall be carried out on the basis of the permission of the customs body for processing of goods in the customs territory, issued in accordance with the provisions of Chapter 21 of this Code.

Article 71. Operations on processing of goods in the customs territory

Operations on processing of goods in the customs territory are: direct processing or processing of the imported goods with change of its initial

properties and individual indicators, but with preservation in the product of processing of such characteristics of goods which allow to identify it, except for the cases provided by a part of the third article 74 of the present Code;

manufacture of other goods using imported goods, including installation, assembly or disassembly;

repair of goods, including its restoration and replacement of components;

the use as raw materials of other goods that contribute to the production of processed products or facilitate it, in cases where these goods are fully or partially used in the processing process. This operation must be performed simultaneously with one of the other operations specified in this part.

Operations on processing of goods in the customs territory do not include:

operations to ensure the safety of goods, preparation for its sale and transportation;

obtaining offspring, cultivation and cloning, fattening and trapping (fishing, hunting) of any species of animals, as well as obtaining and collecting the products of their life;

cultivation and collection of all kinds of plants; mining;

copying and reproduction of information, audio and video recordings to any type of media;

the use of foreign goods as auxiliary means in the technological process (equipment, machines, devices, etc.).

Operations on processing of goods on customs territory can be carried out by the person who obtained the permit for processing of goods on customs territory, and also on his behalf by another person provided that the person is the permit holder remains responsible to the customs authority for compliance with the requirements and conditions stipulated in the permit, during the duration of these operations. Implementation of operations on processing of goods in the customs territory by another person shall be reflected in the permission for processing of goods in the customs territory.

Article 72. Requirements and conditions for processing goods in the customs territory

Processing of goods in the customs territory is allowed subject to the following requirements and conditions:

the possibility of customs authorities to identify the imported goods in the products of their processing, except for the cases provided for in part three of article 74 of this Code;

feasibility study of the process of processing of goods agreed with the authorized body-for enterprises with a state share in the authorized capital (authorized capital), except for cases established by law;

availability of permits of authorized bodies in the information system of customs authorities, if the goods are subject to control by these bodies;

the parameters of the feasibility study and the actual processing process correspond to each other;

operations for processing goods comply with the requirements of article 71 of this Code.

In case of changes in the terms of the contract (contract, agreement) or the parameters of the feasibility study of the processing process, a new application for permission to process the goods in the customs territory must be submitted. In the case of changes to the terms of the contract (agreement) in part conversion of a legal entity changes its name or location (postal address), as well as change of surname, name, patronymic, or place of activity of a physical entity, filing a new application is not required.

Placement of goods under the customs regime of processing in the customs territory may be carried out by any interested person of the Republic of Uzbekistan, including those who are not the owner of the goods or do not directly carry out operations on processing of goods.

Article 73. Documents required for placing goods under the customs regime of processing in the customs territory

To place the goods under the customs regime of processing in the customs territory, the declarant shall submit to the customs authority a cargo customs Declaration and shipping documents.

In respect of goods, processing in the customs territory of which is carried out in the presence of relevant permissive documents, the customs

authority independently checks the availability of such documents in the information system of customs authorities.

Article 74. Identification of imported goods for processing in the customs territory in the products of its processing

Identification of the imported goods for processing in the customs territory in the products of its processing shall be carried out by the methods provided for by part one of article 46 of this Code in relation to the goods imported for processing.

At the request of the authorized person and with the consent of the customs authority, the identification of the imported goods can be ensured by examining the detailed information provided on raw materials, materials and components used in production, as well as on the technology of production of processed products.

Identification of the imported goods for processing in the customs territory in the products of processing is not required if:

they are received as a result of processing of the goods equivalent to the goods imported for processing, according to article 77 of the present Code;

for processing, a technological process related to continuous production cycles is used;

for processing, a unique technological process is used, excluding the production of similar and (or) identical products of processing in the customs territory.

Article 75. Term of processing of goods in the customs territory

Permission to process goods in the customs territory is issued for a period of two years.

A person who has received a permit to process goods in the customs territory shall have the right to complete the customs regime before the expiry of this permit in accordance with article 80 of this Code.

In respect of certain categories of goods requiring a longer processing process, at the request of the authorized person, the validity of the permit for processing the goods in the customs territory may be extended by the customs authority for a period of more than two years.

When performing regular operations on the processing of the same goods in the customs territory under the same conditions, upon application

of a person, he may be issued permission to process the goods in the customs territory for the declared period, but not more than five years.

The validity of the permit for processing of goods on customs territory and processing period starts from the date of placement of goods under the customs regime for processing on customs territory, and the importation of goods in separate lots — from the day of placement under customs regime of processing in the customs territory of the first batch of goods.

The application for extension of the validity period of the permit for processing of goods in the customs territory shall be submitted to the customs authority not later than one month before the expiration of this permit. The extension of the permit shall be carried out in the manner prescribed for the issuance of the permit.

Submission by an authorized person to the customs body of an application for extension of the validity period of the permit for processing of goods in the customs territory does not interrupt or suspend the term of processing of goods specified in the permit.

In case of refusal to extend the validity of the permit for processing of goods in the customs territory, the goods placed under the customs regime of processing in the customs territory shall be subject to an application to another customs regime in accordance with article 80 of this Code.

Article 76. The rate of output of processed products in the customs regime of processing in the customs territory

The rate of output of processed products in the customs territory shall be determined by the authorized person and established by the customs body when issuing a permit for processing goods in the customs territory on the basis of the actual conditions under which the processing of goods is carried out.

At establishment of norm of an exit of products of processing customs authorities are based on the documents containing data on technological process of processing, and conclusions of authorized body and (or) the competent organizations (including customs laboratories) based on concrete technological process of processing submitted by the authorized person.

Description, quantity, quality of processed products are determined after the establishment of the rate of output of processed products.

Article 77. Equivalent Compensation of Imported Goods

Equivalent compensation, that is, replacing the product of processing, obtained from the imported goods placed under the customs regime of processing on customs territory, other product obtained by processing of the equivalent goods, including goods of Uzbekistan, is allowed under permit for processing of goods on customs territory, if the operation on processing of goods on customs territory is repair, and in other cases on the basis of the decision of the Cabinet of Ministers of the Republic of Uzbekistan.

Equivalent goods for customs purposes are understood to be goods that coincide in their description, quality and technical characteristics with the imported goods.

The equivalent goods for customs purposes acquire the status of imported goods, and the imported goods that are replaced by them — the status that had the equivalent goods.

Products obtained from the processing of equivalent goods are considered as products of processing imported goods in accordance with the provisions of this chapter.

If the issued permit for processing of goods on customs territory provided equivalent compensation, the export of processed products is allowed prior to importation of goods for processing on customs territory.

Article 78. Replacement of the processing product during the repair of goods in the customs regime of processing in the customs territory

Replacement of the product of processing at repair of the goods in the customs regime of processing in the customs territory is allowed provided that the goods replacing the product of processing, is identical or similar in relation to the goods intended for repair according to the customs regime of processing in the customs territory.

The basis for the replacement of the processing product during the repair of goods in the customs regime of processing in the customs territory are the relevant provisions of the contract (contract, agreement) and (or) warranty obligations of the person performing the repair of the goods.

Article 79. Residues and wastes of goods imported for processing in the customs territory

The person who obtained the permit for processing of goods on customs territory before the expiry of processing of goods on customs territory established in accordance with article 75 of this Code, shall dispose of wastes resulting from the processing and residues of unprocessed imported goods with their placement under the relevant customs regime under the conditions established in this Code.

Article 80. Completion of the customs regime of processing in the customs territory

The customs regime of processing on customs territory before the expiry of processing of goods on customs territory established by article 75 of this Code, must be completed with export of products of processing of the imported goods or its residues, and waste from processing of goods or placed under other customs regimes.

When exporting processed products by more than one batch, verification of the conformity of the number of processed products to the quantity specified in the permit for processing of goods in the customs territory can be carried out periodically, but at least once every three months and no later than thirty calendar days from the date of movement across the customs border the last batch of processed products.

The results of the reconciliation of the quantity of processed products to the quantity specified in the permit for processing of goods on customs territory, the customs authority together with the person who obtained the permit draft an act. If, as a result of such reconciliation, it is established that the amount of exported processed products exceeds the amount specified in the permit, the customs authority shall decide on the need to pay additional customs duties. In this case, no later than the day following the date of the decision, the customs authority shall notify the person who received the permit in writing. Penalties for the amounts of such payments shall not be accrued if their payment is made within ten working days from the date of receipt of written notice.

The person who placed the goods under the customs regime of processing in the customs territory, within thirty calendar days from the date of termination of the customs regime of processing in the customs

territory shall be obliged to verify the data on the application of the customs regime of processing in the customs territory.

Article 81. Application of customs duties and economic policy measures to processed products, residues and wastes

The exported product of processing, residues and wastes shall be exempt from customs duties and taxes, as well as from the application of economic policy measures to them, except for the prohibitions and restrictions provided for in article 82 of this Code.

When processing products are placed under the customs regime of release for free circulation (import), customs duties and taxes are paid based on the customs value and (or) the number of imported goods used in accordance with the norm of output of processing products for processing and the rates of customs payments applicable to them, effective on the day of placing the goods under the customs regime of release for free circulation (import).

Of export products in a quantity that is smaller than the established norms of output of products of processing in respect of the difference paid customs payments in the manner prescribed by part two of this article.

When placing under the customs regime of release for free circulation (import) of waste from the processing of goods, customs payments are payable as if they were imported into the customs territory in this state.

Article 82. Prohibitions and restrictions on the application of the customs regime of processing in the customs territory

The Cabinet of Ministers of the Republic of Uzbekistan may establish:

cases when processing in the customs territory is not allowed for certain types of goods;

restrictions on carrying out certain processing operations in the customs territory of certain types of goods;

quantitative restrictions on placing goods under the customs regime of processing in the customs territory.

Chapter 13. Temporary storage

Article 83. Customs regime of temporary storage

Customs regime of temporary storage — a regime in which any goods imported into the customs territory may be temporarily stored under customs control without paying customs duties, as well as without applying economic policy measures, from the moment of its submission to the customs authority of destination and until release in accordance with the selected customs regime, as well as in cases and under the conditions provided for in article 177 of this Code.

Article 84. Requirements and conditions for placing goods under the customs regime of temporary storage

Under the customs regime of temporary storage can be placed any goods, including previously placed under a different customs regime.

Goods prohibited for import into and export from the customs territory may be placed under the customs regime of temporary storage in accordance with part four of article 24 of this Code.

Storage of goods under the customs regime of temporary storage may be carried out in a customs warehouse or customs control zones in compliance with the terms of their stay in this customs regime.

Article 85. Term of stay of goods under the customs regime of temporary storage

The term of stay of goods under the customs regime of temporary storage shall be determined by the authorized person who has declared the specified goods in this customs regime, but may not exceed sixty calendar days, unless otherwise provided by article 177 of this Code.

The deadline for finding perishable goods under the customs regime of temporary storage is ten calendar days.

Goods located in customs warehouses, free warehouses or duty-free shops, after the decision on their liquidation is considered to be under the customs regime of temporary storage within the terms established by article 177 of this Code.

The calculation of the validity period of the customs regime of temporary storage begins from the date of acquisition by the goods of the status of goods under the customs regime of temporary storage, in accordance with article 177 and part five of article 226 of this Code.

Article 86. Document required for placing goods under the customs regime of temporary storage

For placing the goods under the customs regime of temporary storage, the declarant shall submit to the customs authority a brief cargo customs Declaration drawn up in accordance with article 267 of this Code.

A brief cargo customs Declaration shall be submitted by the carrier or an authorized person not later than the next working day after the goods have been submitted to the customs authority. A brief cargo customs Declaration shall not be filed if the goods are placed under a different customs regime during this period.

When placing goods under the customs regime of temporary storage, the customs authority shall not be entitled to require the submission of other documents not provided for in this article.

Article 87. Operations and actions with goods placed under the customs regime of temporary storage

The owners of the customs warehouse or authorized persons with the notification of the customs authority may carry out the following operations and actions with the goods placed under the customs regime of temporary storage: inspect and measure the goods;

to take tests and samples of goods for their research and identification in accordance with article 211 of this Code;

subject to operations necessary to ensure the safety of the goods in an unchanged condition, including the repair of damaged packaging; move the goods within the temporary storage areas.

It is not allowed to carry out operations and actions specified in the first part of this article, if their implementation will entail the loss or change of the properties of the goods.

In respect of tests and samples of goods, payment or security of payment of customs duties is required, as if they were placed under the customs regime of release for free circulation (import), except for cases when, according to the written obligation of the authorized person: tests and samples will be covered by the cargo customs Declaration when the goods are subsequently placed under a different customs regime;

Tests and samples will be returned to the customs warehouse within the period of storage of the goods, but not more than thirty calendar days.

Movement under customs control of the goods which are under the customs regime of temporary storage from one customs warehouse on another before the expiration of the term specified in part one of article 85 of the present Code is allowed. In this case, the period of stay of goods under the customs regime of temporary storage is not interrupted or suspended.

Article 88. Disposal of goods that have fallen into disrepair, spoiled or damaged during its stay under the customs regime of temporary storage

Goods that have become unusable, spoiled or damaged due to an accident or force majeure during the period of its stay under the customs regime of temporary storage shall be placed under the customs regime chosen by the authorized person, as if it had been imported into the customs territory in this condition. These circumstances must be confirmed by the authorized person and the competent state body.

Article 89. Completion of the customs regime of temporary storage

Not later than the day of expiry of the period of stay under the customs regime of temporary storage, the goods must be declared for placement under a different customs regime.

The goods shall be subject to export from the place of temporary storage within three working days from the date of its placement under a different customs regime, except for the cases of placing the goods under the customs regime of the customs warehouse.

Chapter 14. Customs warehouse

Article 90. Customs regime of customs warehouse

Customs regime of a customs warehouse is a regime in which goods imported into the customs territory are stored under customs control in certain premises (places) without payment of customs duties, taxes and without application of economic policy measures and intended for export from the customs territory.

Article 91. Requirements and conditions for placing goods under the customs regime of the customs warehouse

Under the customs regime of the customs warehouse is placed any goods, including previously placed under a different customs regime, except:

goods prohibited for import into the customs territory;

goods of Uzbekistan are prohibited to be exported from the customs territory of;

goods prohibited for transit through the customs territory in accordance with the legislation;

medicines and food products, the shelf life of which on the day of their application to the customs regime of the customs warehouse is less than the period declared in accordance with article 94 of this Code.

Storage of goods under the customs regime of a customs warehouse shall be carried out in a customs warehouse, except for the cases established by article 93 of this Code.

Goods under the customs regime of temporary import or processing in the customs territory may be placed under the customs regime of the customs warehouse for the purpose of suspending the customs regime of temporary import or processing in the customs territory.

Article 92. Documents required for placing goods under the customs regime of the customs warehouse

To place the goods under the customs regime of the customs warehouse, the declarant shall submit a cargo customs Declaration and shipping documents to the customs authority.

Article 93. Storage of goods placed under the customs regime of a customs warehouse in places that are not a customs warehouse

At the request of the authorized person, the imported or exported goods shall be placed under the customs regime of the customs warehouse with its presence in a place that is not a customs warehouse in the following cases:

the goods are specific and cannot be placed in a customs warehouse because of their dimensions, physical parameters or chemical properties, or special conditions imposed on its storage; there is no customs warehouse at the place of delivery of the goods.

When storing goods placed under the customs regime of a customs warehouse in places that are not a customs warehouse, the following conditions must be met:

provided security for payment of customs duties in accordance with Chapter 47 of this Code;

cargo operations with goods, as well as movement to any other place are allowed under customs control;

transfer of goods for use and disposal to other persons during the period of stay under the customs regime of the customs warehouse is not allowed, except for the cases provided for in article 96 of this Code.

Compliance with the conditions provided for in paragraph two of part two of this article shall not apply to military goods, goods imported as humanitarian aid, technical assistance and at the expense of loans (credits) provided by international and foreign government financial organizations under international treaties of the Republic of Uzbekistan, at the expense of grants, as well as imported national currency of the Republic of Uzbekistan, foreign currency.

In case of loss of goods or transfer it to other persons without placing it under the appropriate customs regime, the payment of customs duties shall be carried out by the person who placed the imported goods under the customs regime of the customs warehouse with its presence in a place that is not a customs warehouse.

Article 94. Term of stay of goods under the customs regime of the customs warehouse

The period of stay of goods under the customs regime of the customs warehouse is three years.

The person who placed the goods under the customs regime of the customs warehouse has the right to complete this customs regime before the expiration of its validity in accordance with article 98 of this Code.

Goods that have a limited shelf life, storage, consumption and (or) sale, must be declared for placement under a different customs regime and removed from the customs warehouse no later than one hundred and eighty calendar days before the expiration of this period.

Article 95. Operations and actions with goods placed under the customs regime of the customs warehouse

With the goods placed under the customs regime of the customs warehouse, authorized persons notifying the customs authority may:

perform operations necessary to ensure the safety of the goods in an unchanged condition;

examine, inspect and measure goods;

to move the goods within the customs warehouse provided that the said movement does not entail changes in the condition of the goods, violation of its packaging and (or) changes in the imposed means of customs identification;

to take tests and samples of goods for their research and identification in accordance with article 211 of this Code;

to carry out the operations necessary for preparation of goods for sale and transportation, including crushing into batches, formation of shipments, sorting, packing, repacking, marking (except for marking with excise stamps), other similar operations, including simple Assembly operations;

to carry out other operations necessary for improvement of commodity qualities, except for mixing, processing or processing of goods.

It is not allowed to carry out operations and actions specified in the first part of this article, if their implementation will entail the loss or change of the properties of the goods.

In respect of tests and samples of goods, payment or security of payment of customs duties is required as if they were placed under the customs regime of release for free circulation (import), except in cases where the samples and samples will be covered by the cargo customs Declaration when the goods are subsequently placed under a different customs regime.

Movement under customs control of the goods which are under the customs regime of the customs warehouse from one customs warehouse on another before the expiration of the terms specified in part one of article 94 of the present Code is allowed. At the same time the period of stay of the goods under the customs regime of the customs warehouse is not interrupted or suspended.

Article 96. Alienation of goods placed under the customs regime of the customs warehouse

Alienation of goods placed under the customs regime of a customs warehouse, transfer of ownership, use or disposal rights to another person in relation to it are allowed subject to the following conditions:

the authorized person alienating the goods or transferring the rights of possession, use or disposal in respect of them shall notify the customs authority in advance in writing;

the authorized person acquiring the right to the goods shall submit a customs Declaration to the customs authority in compliance with the requirements and conditions of the selected customs regime in respect of this goods.

The right of possession, use or disposal of the authorized person in respect of the goods shall be considered transferred to another person from the moment of submission of the customs Declaration to the customs authority. At the time of filing a customs Declaration, this person has obligations related to ensuring compliance with the customs regime.

Article 97. Disposal of goods that have fallen into disrepair, spoiled or damaged during its stay under the customs regime of the customs warehouse

Goods that have become unusable, spoiled or damaged due to an accident or force majeure during its stay under the customs regime of the customs warehouse shall be placed under the customs regime chosen by the authorized person, as if it had been imported into the customs territory in this condition. These circumstances must be confirmed by the authorized person and the competent state body.

Article 98. Completion of the customs regime of the customs warehouse

Not later than the day of expiry of the period of stay under the customs regime of the customs warehouse, the goods must be declared to another customs regime, except for the customs regime of temporary storage.

Within three working days from the date of placement under a different customs regime, the goods are subject to export from the customs warehouse.

At export from the customs warehouse of the goods which were earlier under the customs regime of temporary import or processing in the customs territory for the purpose of its further use in the customs territory according to this customs regime, the term of temporary import or processing in the customs territory is resumed.

Article 99. Actions with the goods after the expiration of its stay under the customs regime of the customs warehouse

In case of non-compliance with the requirement provided for in part one of article 98 of this Code, the customs authority shall appeal to the court for a decision in respect of goods whose term of stay under the customs regime of the customs warehouse has expired.

Chapter 15. Free warehouse

Article 100. Customs regime of free warehouse

Free warehouse customs regime is a regime in which goods are placed in certain places and territories without paying customs duties and without applying economic policy measures.

Article 101. Requirements and conditions for placing goods under the customs regime of free warehouse

Any goods shall be placed under the customs regime of a free warehouse, with the exception of goods prohibited for import into the customs territory and goods of Uzbekistan prohibited for export from this territory.

Goods that may cause harm to other goods or require special storage conditions must be stored in specially designed premises.

Goods previously placed under other customs regimes may be placed under the customs regime of a free warehouse.

Article 102. Documents required for placing goods under the customs regime of free warehouse

To place the goods under the customs regime of a free warehouse, the declarant shall submit a cargo customs Declaration and shipping documents to the customs authority.

Article 103. Operations with goods placed under the customs regime of free warehouse

With the goods placed under the customs regime of free warehouse, can be made:

operations to ensure the safety of goods in an unchanged condition;
operations on preparation of goods for sale and transportation, including crushing into batches, formation of shipments, sorting, packing, repacking, marking (except for marking with excise stamps) and other similar operations;

simple assembly operations;

operations on use of goods as the processing equipment and spare parts to it, loading and unloading equipment, other technical means operated in a free warehouse.

With goods placed under the customs regime of a free warehouse, it is not allowed to perform retail sales operations.

Bans and restrictions may be imposed on certain operations with goods placed under the customs regime of a free warehouse in accordance with the legislation.

Article 104. Term of stay of goods under the customs regime of free warehouse

The goods can be under the customs regime of free warehouse without time limit.

Article 105. Application of customs payments and economic policy measures in the free warehouse customs regime

When placing goods under the customs regime of a free warehouse under the customs regime of release for free circulation (import) or export, customs payments and economic policy measures are applied depending on the country of origin of the goods, unless otherwise provided by law.

Foreign goods placed under the customs regime of a free warehouse and imported into the customs territory shall be subject to customs payments and economic policy measures as if the said goods were imported directly from outside the customs territory, unless otherwise established by law.

In respect of goods of Uzbekistan, when they are exported from a free warehouse outside the customs territory, customs payments and

economic policy measures are applied as when they are exported from the customs territory.

In the absence of the goods exported from the free warehouse outside the customs territory, the certificate of origin of the goods for the purpose of applying customs duties and economic policy measures, it is considered as a commodity of Uzbekistan, and for other purposes-as a foreign commodity.

Goods placed under the customs regime of a free warehouse and intended for export outside the territory of the Republic of Uzbekistan in the customs regime of export shall be exempt from customs duties and taxes or the amounts paid shall be returned if such exemption or refund of the amounts are provided for during the export of goods. Export of such goods shall be carried out not later than six months from the date of return of customs duties, taxes or exemption from them. In case of return of goods subject to export outside the territory of the Republic of Uzbekistan from free warehouses to the customs territory or in case of failure to export within the established terms, customs duties and taxes shall be paid.

Chapter 16. Free customs zone

Article 106. Customs regime of free customs zone

Customs regime of a free customs zone is a regime in which goods are placed and used in certain places and territories without paying customs duties and without applying economic policy measures.

Article 107. Requirements and conditions for placing goods under the customs regime of the free customs zone

Any goods are placed under the customs regime of the free customs zone, with the exception of goods prohibited for import into the customs territory and goods of Uzbekistan prohibited for export from this territory.

The customs regime of the free customs zone does not apply to the goods of Uzbekistan necessary for the functioning of the free customs zone.

Goods that may cause harm to other goods or require special storage conditions must be stored in specially adapted premises.

Article 108. Documents required for placing goods under the customs regime of the free customs zone

To place the goods under the customs regime of the free customs zone, the declarant shall submit a cargo customs Declaration and shipping documents to the customs authority.

In respect of goods placed under the customs regime of the free customs zone which is carried out in the presence of relevant documents of a permissive nature, the customs authority independently checks the availability of such documents in the information system of customs authorities.

Article 109. Operations with goods placed under the customs regime of the free customs zone

Operations with goods placed under the customs regime of the free customs zone are carried out in accordance with the legislation on free economic zones.

With goods placed under the customs regime of the free customs zone, it is not allowed to perform retail sales operations.

Bans and restrictions may be imposed on certain operations with goods placed under the customs regime of the free customs zone in accordance with the legislation.

Article 110. Terms of stay of goods under the customs regime of the free customs zone

The goods can be under the customs regime of the free customs zone without time limit.

Article 111. Application of customs payments in the customs regime of the free customs zone

In the customs regime of the free customs zone, customs payments shall be collected in accordance with the legislation on free economic zones, taking into account the requirements of article 105 of this Code.

Article 112. Creation of a free customs zone

A free customs zone shall be established in accordance with the procedure established by the legislation on free economic zones.

Chapter 17. Free trade

Article 113. Customs regime of duty-free trade

The customs regime of duty-free trade is the regime in which goods are located and sold under customs control in the customs territory in places determined by the customs authorities, without paying customs duties, taxes and without applying economic policy measures.

Foreign goods and goods of Uzbekistan are placed under the customs regime of duty free trade are sold at retail to physical entities leaving the customs area and entering the customs territory and foreign entities accredited in the Ministry of foreign Affairs of the Republic of Uzbekistan, on the conditions established by this Chapter.

It is not allowed to sell (purchase) goods in duty-free shops to physical entities who do not cross the State border of the Republic of Uzbekistan and foreign persons who are not accredited in the Ministry of foreign Affairs of the Republic of Uzbekistan.

The sale of goods placed under the customs regime of duty-free trade is carried out under customs control in duty-free shops.

Article 114. Requirements and conditions for placing goods under the customs regime of duty free trade

Any goods are placed under the customs regime of duty free trade, with the exception of goods, the list of which is determined by law.

The declaration of goods placed under the customs regime of duty-free trade is carried out by a person who has a license to operate a duty-free shop.

Goods may be under the customs regime of duty free trade without time limits.

The following operations may be performed with goods placed under the customs regime of duty free trade:

to ensure the safety of the goods in an unchanged condition before its sale;

preparation of goods for sale, including sorting, packaging, repackaging, marking (except marking for excise stamps).

The goods placed under the customs regime of duty-free trade shall remain in the same condition until its sale, except for the goods used for the preparation of food intended for consumption.

Goods sold in the duty-free shop must have a special marking indicating that the goods belong to the duty-free shop, and must be pre-packaged for retail sale.

Article 115. Documents required for placing goods under the customs regime of duty-free trade

To place the goods under the customs regime of duty-free trade, the declarant shall submit a cargo customs Declaration and shipping documents to the customs authority.

Chapter 18. Customs Transit

Article 116. Customs regime of customs transit

Customs regime of customs transit is the regime in which without payment of customs duties and taxes, as well as without the application of economic policy measures:

the imported goods are moved under customs control through the customs territory between the customs authority of departure and the customs authority of destination located at the customs border, including through the territory of a foreign state;

goods of Uzbekistan are transported on the territory of a foreign state between the customs authority of departure and the customs authority of destination located at the customs border.

The customs body of departure is the customs body in the zone of activity of which the transportation of goods under customs control begins.

The customs body of destination is the customs body in the area of activity of which the transportation of goods under customs control is completed.

Article 117. Requirements and conditions for placing goods under the customs regime of customs transit

Any goods shall be placed under the customs regime of customs transit subject to the following requirements and conditions:

the goods are not prohibited to transit through the customs territory in accordance with the legislation and international treaties of the Republic of Uzbekistan;

in respect of the goods there are appropriate permits, if in accordance with the legislation of the transit of the goods through the customs territory

is allowed only in the presence of such permits.

Transportation of goods in the customs regime of customs transit shall be carried out in accordance with the requirements and conditions established by Chapter 31 of this Code.

Customs clearance of customs transit of international postal and courier shipments, goods transported by pipeline transport and power lines shall be carried out in accordance with Chapters 24 and 25 of this Code.

The list of goods, the customs transit of which through the customs territory is allowed under the condition of ensuring the payment of customs duties, is determined by the legislation.

The legislation may establish other requirements and conditions for the movement of certain types of goods through the customs territory in the customs regime of customs transit.

Placement of goods under the customs regime of customs transit shall be carried out with the notification of the customs authority in accordance with Chapter 3 of this Code.

Article 118. Documents required for placing goods under the customs regime of customs transit

To place the goods under the customs regime of customs transit, the declarant shall submit shipping documents to the customs authority. When placing under the customs regime of customs transit of a separate category of goods established by the legislation, a cargo customs Declaration is additionally submitted.

In respect of goods, the transit of which is carried out in the presence of relevant documents of a permissive nature, the customs authority independently checks the availability of such documents in the information system of customs authorities.

Article 119. Cargo and other operations with goods transported through the customs territory in accordance with the customs regime of customs transit

Under the control of the intermediate customs authority with goods under the customs regime of customs transit, it is allowed to perform the following cargo and other operations:

transshipment from the vehicle on which the goods were imported into the customs territory to the vehicle on which the goods will be

exported from this territory;

unloading and temporary storage of goods (storage, splitting into batches or accumulation into batches and other similar operations) in temporary storage facilities to suspend the validity of the customs regime of customs transit, including in the case of damage to the vehicle carrying the goods. The term of temporary storage of goods shall be determined by the carrier on the basis of the time required for carrying out these operations or repair and restoration works of the vehicle, but may not exceed the deadline for the goods under the customs regime of temporary storage.

An intermediate customs body is a customs body in the area of activity of which authorized cargo and other operations with goods transported under customs control are carried out.

The intermediate customs authority shall have the right to prohibit operations with goods if they lead to the impossibility of further customs control over this goods.

In cases of accident, force majeure or other circumstances impeding the carriage of goods under the customs regime of customs transit, the carrier must take all measures to ensure the safety of goods and vehicles, immediately notify the nearest customs body about the circumstances and location of the product, as well as to transport goods or provide transportation to the nearest customs body or other place specified by the customs authority.

Article 120. Completion of the customs regime of customs transit

The customs regime of customs transit is completed by the export of imported goods from the customs territory or the import of goods of Uzbekistan to the customs territory.

A term of customs transit from the customs authority of departure to the customs office of destination is established by the customs authority of departure in accordance with the ordinary term of carriage of goods based on the mode of transport and capacity of the vehicle, route and other conditions of carriage and (or) of statements of the declarant or the carrier if the carrier is not performed by the customs applicant of the customs regime of customs transit, and also taking into account the requirements of the regime of work and rest of the driver in accordance with the legislation

and international treaties of the Republic of Uzbekistan, but no more than the deadline for customs transit.

The deadline for the customs regime of customs transit may not exceed the period determined from the date of filing a notification for customs transit at the rate of:

for air transport—three calendar days;

for land and river transport — one thousand kilometers in fifteen calendar days.

The authorized person shall be obliged to submit the goods to the customs body of destination within the period established by the customs body of departure, and the documents provided for in article 18 of this Code.

The customs authority of destination shall perform the necessary operations to complete the customs regime of customs transit.

At the request of the authorized person it is allowed to complete the customs regime of customs transit in the intermediate customs authority:

export of goods in separate batches and (or) through other customs authorities of destination than previously established by the customs authority of departure. When goods are exported in separate batches the customs regime of customs transit is considered to be completed after the last consignment of goods is exported from the customs territory;

placing the goods under other customs regimes in compliance with the requirements and conditions of this Code.

If necessary, the intermediate customs authority shall establish another term for the completion of the customs regime of customs transit in accordance with the term specified in the application of the authorized person.

Chapter 19. Destruction

Article 121. Customs regime of destruction

Customs regime of destruction — a regime in which foreign goods are destroyed under customs control, including bringing it into a state unsuitable for use, without paying customs duties and without applying economic policy measures.

The placement of goods under the customs regime of destruction shall be carried out on the basis of a permit issued by the customs authority

in accordance with the provisions of Chapter 21 of this Code.

Article 122. Requirements and conditions for placing goods under the customs regime of destruction

The placement of goods under the customs regime of destruction is allowed if the goods subjected to destruction, completely lose their consumer properties and can not be restored to their original condition in a cost-effective way.

The following items may not be destroyed:

cultural value;

species of animals and plants under threat of extinction, their parts and derivatives, except when it is required to destroy them in order to prevent epidemics and epizootics.

Destruction of goods is not allowed if:

it may harm the environment or pose an immediate or potential danger to human life and health;

it is produced by the consumption of goods in accordance with their usual purpose;

the customs authority is not able to control the actual destruction of goods;

there is no conclusion of the state body in the field of nature protection on the possibility of destruction with the indication of the method and place of destruction in the information system of customs authorities. The provisions of this part shall not apply to goods in the event of their irretrievable loss due to an accident or force majeure.

Destruction of goods can be made by: thermal, chemical, mechanical or other influence (burning, destruction, burial) as a result of which goods are completely destroyed;

dismantling, disassembly, mechanical damage, including punching holes, tearing, causing damage by other means, provided that such damage excludes the subsequent restoration of the goods and the possibility of their use in their original form.

Destruction of goods is made by the authorized person at the expense of own means with observance of requirements of the legislation on nature protection.

The placement of goods stored in the customs warehouse under the customs regime of destruction may be declared by the owner of the

customs warehouse upon the conclusion of the relevant authorized state body on the unfitness of the goods for consumption and use, as well as the impossibility of its further storage with the direction of a preliminary written notification to the authorized person.

Article 123. Documents required for placing goods under the customs regime of destruction

To place the goods under the customs regime of destruction, the declarant shall submit to the customs authority: cargo customs Declaration; shipping documents;

the act of destruction drawn up in the form established by the State customs Committee of the Republic of Uzbekistan.

In respect of goods, the destruction of which is carried out in the presence of relevant documents of a permissive nature, the customs authority independently checks the availability of such documents in the information system of customs authorities.

Article 124. Duration and place of destruction of goods

The term for the destruction of goods is established by the customs authority on the basis of an application from an authorized person based on the time required for the operation to destroy this type of goods. Destruction of goods is carried out by the claimed method and taking into account the time required to transport goods from its location to the place of destruction.

The place of destruction of the goods is determined by the authorized person taking into account the conclusion of the state body in the field of nature protection.

Article 125. Application of the customs regime of destruction with respect to goods destroyed or damaged due to an accident or force majeure

The customs regime of destruction may apply to goods that are destroyed or damaged due to an accident or force majeure.

A person who has declared the placement of goods under the customs regime of destruction must submit to the customs authorities the conclusion of the relevant authorized body on the existence of the circumstances specified in the first part of this article, and that the goods

are destroyed or damaged as a result of these circumstances.

When placing destroyed or damaged goods due to an accident or force majeure under the customs regime of destruction, the provisions of the first part of Article 122 and Article 127 of this Code shall apply.

Article 126. Customs clearance and customs control of goods placed under the customs regime of destruction

The customs clearance of goods placed under the customs regime of destruction is carried out by the customs authority in whose area the goods are located.

Prior to the destruction of goods by an authorized person, a customs declaration is filed with the customs authority to place the goods under the customs regime of destruction, as well as shipping documents.

When storing goods in a customs warehouse, the basis for the export of goods declared for destruction from the customs warehouse is a cargo customs declaration registered by the customs authority.

Delivery of goods to the place of destruction and its destruction are carried out under customs control.

Upon the fact of the destruction of the goods, an act of destruction is drawn up, signed by the official of the customs body, the authorized person and other persons who were present at the actual destruction of the goods.

The act of destruction of the goods is submitted to the customs authority within one working day after its actual destruction.

The filing and registration of the cargo customs declaration is carried out before destruction, and its preparation - after the destruction of the goods.

Article 127. Declaration of waste resulting from the destruction of goods

Wastes resulting from the destruction of goods shall be placed under a different customs regime as if they had been imported into the customs territory in this condition, except for the case specified in part two of this article.

Waste generated as a result of destruction and processed into a state unsuitable for their further use is not declared.

Chapter 20. Refusal in favor of the state

Article 128. Customs regime of refusal in favor of the state

Customs regime of refusal in favor of the state is a regime in which the authorized person refuses the goods and transfers them to state ownership free of charge without paying customs duties and without applying economic policy measures.

Placement of goods under the customs regime of refusal in favor of the state shall be carried out on the basis of a permit issued by the customs authority in accordance with the provisions of Chapter 21 of this Code.

Article 129. Requirements and conditions for placing goods under the customs regime of refusal in favor of the state

Refusal of goods in favor of the state should not entail any costs for the state.

The goods shall not be placed under the customs regime of refusal in favor of the state:

prohibited for import into the customs territory;

withdrawn from circulation or restricted in circulation;

in respect of which there is no corresponding permission of the authorized bodies in the information system of customs authorities, if the goods are subject to control by these bodies.

Permission to place the goods under the customs regime of refusal in favor of the state is issued only after the goods arrive on the territory of the Republic of Uzbekistan and submit it to the customs authority.

The authorized person who refused the goods in favor of the state shall bear all the costs of its delivery to the place determined by the customs authority.

After placing the goods under the customs regime of refusal in favor of the state, the authorized person shall not have the right to change the specified customs regime to another.

The authorized person is responsible for the legality of the application for permission to place the goods under the customs regime of refusal in favor of the state before any third parties.

The customs authority that issued a permit to place the goods under the customs regime of refusal in favor of the state:

does not satisfy any property claims of third parties in respect of

goods, from which the authorized person refused in favor of the state;

does not compensate to the carrier, the owner of a warehouse or other persons of any expenses connected with transportation, storage of goods, carrying out cargo and other operations with it before placement of this goods under the customs regime of refusal in favor of the state.

Article 130. Documents required for placing goods under the customs regime of refusal in favor of the state

To place the goods under the customs regime of refusal in favor of the state, the declarant shall submit to the customs authority:

cargo customs declaration;

the act of transfer of goods placed under the customs regime of refusal in favor of the state;

shipping document.

In respect of goods, the refusal in favor of the state of which is carried out in the presence of relevant documents of a permissive nature, the customs authority independently checks the availability of such documents in the information system of customs authorities.

Article 131. Customs clearance of goods placed under the customs regime of refusal in favor of the state

Customs clearance of goods placed under the customs regime of refusal in favor of the state shall be carried out by the customs authority in the zone of activity of which the goods are located.

At transfer by the authorized person to customs authority of the goods placed under the customs regime of refusal in favor of the state, the act in two copies is made. One copy of the said act shall be kept in the customs authority that granted the permit. The second copy of the act shall be passed to the authorized person.

Goods placed under the customs regime of refusal in favor of the state shall be transferred to the authorized body for the management of state property in the manner prescribed by law.

Chapter 21. Licensing procedures for placing goods under customs regimes

Article 132. Customs regimes providing for permission

Placement of goods under the customs regime of re-export,

temporary export, processing outside the customs territory, re-import, temporary import, processing in the customs territory, destruction or refusal in favor of the state shall be carried out on the basis of the relevant permit issued by the customs authority.

Article 133. Documents required to obtain permission to place goods under customs regimes

To obtain permission to place the goods under customs regimes, the authorized person shall submit the following documents to the customs body in the zone of activity of which the goods are located:

- 1) under the customs regime of re-export-application for permission. In this case, in respect of goods previously placed under the customs regime of release for free circulation (import), the application shall be accompanied by documents confirming the detection of defects and other circumstances that led to the return of goods issued by the relevant authorized bodies;
- 2) under the customs regime of temporary export:
a statement on the permit;
contract (contract, agreement) on delivery or transfer of goods (in cases of temporary export of goods under the lease, leasing, warranty service and investment project);
- 3) under the customs regime of reimport- application for permission. In this case, in respect of goods previously placed under the customs regime of export, the application shall be accompanied by documents confirming the detection of defects and other circumstances that led to the return of goods issued by the relevant authorized bodies;
- 4) under the customs regime of temporary import:
application on the permit;
contract (agreement) on delivery or transfer of goods (in cases of temporary import of goods under the lease, leasing, warranty service and investment project);
shipping document;
- 5) under the customs regime of refusal in favor of the state-an application for a permit.

The requirement from the authorized person of submission of other documents for obtaining permission for placement of goods under customs

regimes not specified in part one of this article is not allowed.

Article 134. Documents required to obtain permission for processing of goods outside (in) the customs territory and destruction of goods

In order to obtain a permit for processing of goods outside (in) the customs territory and destruction of goods, the authorized person shall submit the following documents to the customs body in the area of activity of which the goods are located:

1) processing outside the customs territory:

application on the permit;

feasibility study (calculations), containing information about the technological process of processing, as well as the conclusions of the authorized bodies and (or) competent organizations (including customs laboratories), based on a specific technological process of processing to establish norms of output of products processing;

a copy of the contract (agreement) on the basis of which processing is carried out, or the contract (, agreement) for the export of goods for processing and for the import of processed products;

2) processing in the customs territory:

Applicatopn on the permit;

feasibility study (calculations), containing information about the technological process of processing, as well as the conclusions of the authorized bodies and (or) competent organizations (including customs laboratories), based on a specific technological process of processing to establish norms of output of products processing;

a copy of the contract (agreement) on the basis of which processing is carried out, or the contract (agreement) for the import of goods for processing and for the export of processed products;

3) destruction of goods - application for permission.

The requirement from the authorized person of submission of other documents

in order to obtain a permit for processing goods outside (in) the customs territory and destruction of goods not specified in part one of this article is not allowed.

Article 135. An application on issuing permission

The form of application for a permit shall be established by the State customs Committee of the Republic of Uzbekistan.

The application for a permit may include the e-mail address of the authorized person. The indication of the authorized person's e-mail address in the application for authorization is his consent to receive notification of the decision on his application in electronic form through the information system.

The documents specified in articles 133 and 134 of this Code shall be submitted by the authorized person to the customs authority on the principle of “one window” through the Single portal of interactive state services.

The information contained in the documents submitted by the authorized person shall be considered reliable in all cases until the customs authority has proved otherwise.

The authorized person is responsible for the accuracy of the information contained in the permit application.

Article 136. Consideration of an application on issuing permission

After receiving an application for the issuance of a permit, the customs authority shall verify compliance with the requirements and conditions provided for by this Code.

The customs authority carries out customs inspection of goods when considering applications for the issuance of an appropriate permit for:

placing goods under the customs regimes of re-export, temporary export, re-import, temporary import and refusal in favor of the state;
destruction.

When considering applications for a permit for processing outside the customs territory and processing in the customs territory, the customs authority:

checks the availability of permits of authorized bodies if goods or processed products are subject to control by these bodies;

establishes the norms of output of processed products;

attracts third parties to study, research, survey or other scientific and technical assessments when it is difficult to determine the mandatory

output standards of processed products.

Article 137. Term of consideration of the application for a permit

The term of consideration of the application for the issuance of the relevant permit may not exceed:

1) for placement under the customs regime of re-export:

one month from the date of receipt of the application for goods previously placed under the customs regime of release for free circulation (import);

ten working days from the date of receipt of the application for goods previously placed under another customs regime, in order to complete the validity of such customs regime;

2) five working days for placement under the customs regimes of temporary export and temporary import;

3) one month for processing outside the customs territory and processing in the customs territory;

4) ten working days for placement under customs regimes of reimport and refusal in favor of the state;

5) ten working days for the destruction of the goods.

The term of consideration of the application for the issuance of the relevant permit is calculated from the date of submission of all necessary documents.

The customs authority is obliged to issue (send) to the authorized person the relevant permit or in writing, including in electronic form through the information system, to notify him of the refusal to issue the permit no later than one working day from the date of the relevant decision. The permit shall be issued to the authorized person in the form established by the State customs Committee of the Republic of Uzbekistan.

If the customs authority within the period of consideration of application on granting a permit, the issuance or refusal to issue a not authorized person gives permission or denies the grant, then on the expiry of the period under paragraph one of this article, an authorised person has the right to place the goods under the customs regime providing for the authorization of the customs authority by notice in writing form to the customs authority.

In the case provided for by part four of this article, the customs authority shall be obliged to issue a permit to the authorized person within five working days after receiving a written notification. Prior to obtaining a permit application with a mark about date of its acceptance and written notice sent by an authorized person to the customs authority, equal to the decision and are the basis for placing goods under the customs regime providing for the authorization of the customs authority.

Article 138. Refusal to issue a permit

The basis for refusal to issue a permit is: the submission by the authorized person of the documents necessary for the issuance of the permit, not in full;

non-compliance with the requirements and conditions for placing goods under the customs regime providing for obtaining a permit in accordance with this Code;

the presence of false or distorted information in the documents submitted by the authorized person.

Refusal to issue a permit on other grounds, including on grounds of inexpediency of issuing a permit, is not allowed.

Notification of refusal to issue a permit shall be handed over (sent) to the authorized person indicating the reasons for the refusal, specific provisions of the legislation and the period during which the authorized person, having eliminated these reasons, may submit documents for reconsideration. The period within which the authorized person has the right to eliminate the reasons for refusal and submit documents for reconsideration may not be less than ten working days from the date of receipt of the notification of refusal to issue a permit.

If the authorized person eliminates the reasons that served as the basis for the refusal to issue the permit within the prescribed period, the repeated consideration of the documents, the issuance of the permit or the refusal to issue it are carried out by the customs body within a period not exceeding five business days from the date of receipt of the application by the authorized person to eliminate the reasons for the refusal and relevant documents certifying the elimination of the reasons for the refusal. For repeated consideration of the documents of the authorized person, a customs fee is not levied.

At repeated consideration of documents it is not allowed to result from customs authority of the reasons of refusal which are not earlier stated in the notification, except for reduction of the reasons of refusal connected with the documents certifying elimination of earlier specified reasons.

An application submitted by an authorized person after the expiration of the period specified in the notice of refusal to issue a permit shall be deemed to be re-submitted and considered by the customs authority on a common basis.

The authorized person has the right to appeal in the established manner the decision to refuse to issue a permit, as well as the actions (inaction) of the customs official.

Article 139. Suspension of permission

Permission is suspended in the following cases:

detection of violations by the authorized person of the requirements and conditions for placing goods under the appropriate customs regime; unfulfillment by the authorized person decisions of the customs authority obliging the authorized person to eliminate the revealed violations..

The suspension of the permit is carried out in court order, except in cases of suspension for a period not exceeding ten working days in connection with the prevention of emergencies, epidemics and other real threats to life and health of the population.

The decision of the customs authority on the suspension of the permit shall be communicated to the authorized person indicating the reasons for the suspension of the permit and specific legislation not later than one working day from the date of its adoption.

The court decision on the suspension of the permit shall be communicated to the authorized person within the time limits established by law.

The customs body or court is obliged to set a deadline for the authorized person to eliminate the circumstances that led to the suspension of the permit. The term for elimination by the authorized person of circumstances that entailed the suspension of the permit shall not be less than five working days from the day the authorized person receives the decision to suspend the permit.

If the authorized person eliminates the circumstances that led to the suspension of the permit, the customs authority or the court that made the decision to suspend the permit shall be obliged to make a decision on the renewal of the permit within five working days from the date of receipt of confirmation of the elimination of these circumstances.

The customs authority shall notify the authorized person of the decision within one working day after the adoption of the relevant decision.

The decision to suspend the permit may be appealed in accordance with the established procedure.

Article 140. Termination of the permit

The permit shall be terminated in the following cases:

appeals of the authorized person with an application for termination of the permit;

liquidation of a legal entity - from the moment of liquidation or termination of its activity, reorganization of a legal entity - from the moment of reorganization, except for its transformation;

termination of the certificate of state registration of a business entity - an physical entity;

death, restriction of legal capacity in accordance with the established procedure, recognition of a physical entity as incapable;

failure by the authorized person to remove the circumstances that led to the suspension of the permit within the period established by the customs authority or the court;

establishing the illegality of the decision of the customs authority to issue a permit;

the expiration of the term of the permit;

execution of a one-time action, the Commission of which is issued a permit of the customs authority.

With the occurrence of the cases specified in paragraphs three, four, five, eight and nine of the first part of this article, the permit shall be deemed terminated.

The permit shall be terminated by the customs authority in the case referred to in paragraph two of part one of this article, and the court — in cases stipulated in paragraphs sixth and seventh of the first part of this

article.

The court decision on the termination of the permit shall be communicated to the authorized person and the customs authority within the terms established by the legislation.

The decision of the customs body on the termination of the permit shall be communicated to the authorized person indicating the reasons for the termination of the permit and specific legislation no later than three working days from the date of its adoption. In case of termination of the permit, it is not subject to return to the customs authority.

The decision to terminate the permit may be appealed in the prescribed manner.

Article 141. Renewal of permission and issuance of its duplicate

In case of transformation of the authorized person — legal entity, change of its name or location (postal address) the applicant — legal entity or its assignee is obliged within seven working days after passing of re-registration to submit to customs authority the application for renewal of permission with the application of documents confirming the specified data.

In case of change of surname, name, patronymic, or place of activity of the business entity — physical entity indicated in the issued certificate of state registration, the business entity — physical entity or his legal assignee (inheritor) shall, within seven working days after the re-submit to the customs authority the application for renewal of permission with the application of documents confirming the indicated information.

In case of change of surname, name, patronymic of a physical entity (except for a business entity — physical entity) renewal of permission for placing goods under the respective customs regime is not required.

Documents on the renewal of the permit are submitted by the authorized person to the customs authority directly or through postal services or in electronic form with a notification of their receipt.

Prior to the renewal of the permit, the authorized person or his assignee, who has submitted the application for renewal of the permit, performs the actions indicated therein on the basis of the submitted application for renewal of the permit with a note from the customs authority on the date of receipt of the application.

The requirement from the authorized person to submit other documents not provided for in this article is not allowed.

Re-issuance and issuance of a re-issued permit shall be carried out within three working days from the date of receipt by the customs authority of an application for re-issuance of the permit with the relevant documents attached.

In the event of loss or deterioration of the issued permit at the request of the authorized person, the customs authority shall issue a duplicate thereof within three working days from the date of receipt of the application.

There is no customs fee for re-issuing a permit and issuing a duplicate of it.

Article 142. Cancellation of permission

Permission is canceled based on:

application by an authorized person to cancel a permit;
establishing the fact of obtaining permission using forged documents.

The permit shall be canceled by the customs authority in the case specified in the second paragraph of the first part of this article, and by the court in the case provided for in the third paragraph of the first part of this article.

If the permit is canceled, it shall not be returned to the customs authorities.

The court decision on the cancellation of the permit is valid from the date of issue of the permit.

A court decision to revoke a permit may be appealed in the established manner.

Section III. Application of customs regimes to vehicles and certain categories of goods

Chapter 22. Moving vehicles for commercial use

Article 143. Vehicles for commercial use

A vehicle for commercial use is a vehicle used to transport goods under customs control and (or) passengers for a fee or free of charge.

Standard spare parts, accessories and equipment contained in standard tanks lubricants and fuel transported with the vehicle for

commercial use, as well as supplies are considered for customs purposes an integral part of the vehicle. Supplies include goods:

necessary to ensure the normal operation and maintenance of river and aircraft, trains, as well as vehicles in route or at points of intermediate stop or parking;

intended for consumption by passengers and crew members on board river and aircraft, motor vehicles or by passengers and train crew on trains, whether or not these supplies are sold;

intended for sale to passengers and crew members of river and air vessels, trains, and motor vehicles without the purpose of consuming said supplies on these vehicles.

Article 144. Customs regimes applicable to means of transport for commercial use

A vehicle for commercial use not declared to be placed under any customs regime as a commodity shall be considered from the moment of customs clearance as placed under the customs regime of temporary import or temporary export, respectively, with the obligations of persons to comply with the conditions of these customs regimes. At the same time, obtaining a permit to place this vehicle under the customs regime of temporary import or temporary export is not required.

Article 145. Temporary import into the customs territory of a vehicle for commercial use

Temporary import into the customs territory of a vehicle for commercial use with conditional exemption from customs duties is allowed if it:

registered in the territory of a foreign state;

used for commercial transportation of goods and passengers;

imported into the customs territory by a foreign person or a legal or natural entity of the Republic of Uzbekistan, which is authorized by a foreign person;

is not subject to a lease or other agreement providing for the transfer of the legal or physical entity of the Republic of Uzbekistan with a different objective than the completion of a transport operation by means of re-exportation of the vehicle from the customs territory.

A temporarily imported vehicle, the ownership of which has passed

to a legal or physical entity of the Republic of Uzbekistan, shall be placed under the appropriate customs regime.

If the vehicle does not meet the conditions stipulated in paragraph first of this article, and in case of non-compliance with conditions of conditional exemption from customs payments, the vehicle is regarded as temporarily imported goods, to which are applied periodic customs payments in the manner prescribed by this Code.

Article 146. Term of temporary import of the vehicle for commercial use

The term of temporary import of a vehicle for commercial use shall be established by the customs authority on the basis of the application of the carrier or the authorized person and taking into account all the circumstances of the intended transport operation. At the same time, the total term of temporary importation of a vehicle for commercial use with exemption from customs duties shall not exceed ninety calendar days from the date of its importation. The re-export of the temporarily imported vehicle for commercial use shall be carried out immediately after the completion of this transport operation.

The temporary importation of a vehicle for commercial use shall be completed by its return export within the terms provided for in this article. The temporary importation of a vehicle for commercial use may be completed in accordance with the procedure provided for by this Code in relation to the completion of the customs regime of temporary importation in respect of goods.

Article 147. Operations with temporarily imported means of transport for commercial use

With temporarily imported vehicles for commercial use during the period of temporary importation, it is allowed to perform operations on their repair or maintenance, which were required when they were used in the customs territory.

Article 148. Temporary removal of the vehicle for commercial use

Temporary export of a vehicle for commercial use is allowed regardless of the person and for what purposes it will be used outside the

customs territory, provided that the vehicle is in free circulation in the customs territory. In this case, customs fees are not charged.

Temporary export of a vehicle previously placed under the customs regime of temporary import is allowed. Thus action and conditions of the customs regime of temporary import concerning this vehicle for the purposes of payment of customs payments do not stop before the statement on its placement under other customs regime.

Article 149. Term of temporary export of the vehicle for commercial use

The term of temporary export of the vehicle for commercial use shall not exceed two years.

Article 150. Re-entry of a temporarily exported vehicle for commercial use into the customs territory

When a temporarily exported vehicle for commercial use is re-imported into the customs territory, customs payments shall not be paid if the vehicle for commercial use has not been subjected to processing operations outside the customs territory, except for operations necessary to ensure its safety and operation, including maintenance and repair.

Article 151. Completion of temporary removal of the vehicle for commercial use

The temporary export of a vehicle for commercial use shall be completed by its re-import into the customs territory or in the manner provided for by this Code in relation to the completion of the customs regime of temporary export in respect of goods.

Article 152. Temporary import of equipment and spare parts of vehicles for commercial use

Equipment for loading, unloading, processing and protection of goods, which is imported together with vehicles for commercial use and intended for re-export with them, regardless of whether it can be used separately from vehicles or not, in the case of its temporary importation is subject to conditional exemption from customs duties.

Equipment and spare parts intended for use in repair or maintenance to replace parts and equipment built into or used in a vehicle that has already been temporarily imported into the customs territory may be

temporarily imported with exemption from customs duties.

Replaced and not exported from the customs territory equipment and spare parts shall be placed under the customs regime of release for free circulation (import) or under another customs regime in compliance with the provisions of this Code.

Article 153. Temporary removal of equipment and spare parts of vehicles for commercial use

Equipment for loading, unloading, processing and protection of goods, which is exported together with vehicles for commercial use and intended for re-import with them, regardless of whether it can be used separately from vehicles or not, in the case of its temporary export is subject to exemption from customs duties.

The equipment and spare parts intended for use at repair or maintenance for the purpose of replacement of the parts and the equipment built in the vehicle temporarily taken out for commercial use, in case of their temporary export are subject to exemption from payment of customs duties.

Replaced equipment and spare parts of vehicles for commercial use are re-imported into the customs territory without paying customs duties and without applying economic policy measures.

Article 154. Customs clearance of vehicles for commercial use

Customs clearance of vehicles for commercial use is carried out by the customs body of the Declaration on the vehicle.

Chapter 23. Movement of goods and vehicles by physical entities for non-commercial purposes.

Article 155. Goods moved by physical entities for non-commercial purposes

Goods moved by physical entities for non-commercial purposes are goods imported or exported by physical entities for their own needs and not intended for entrepreneurial activity.

Goods moved by physical entities for non-commercial purposes shall transferred across the customs border in a simplified order and with the application of privileges provided for in this Chapter.

When determining the purpose of goods transported by natural

entities across the customs border, the following shall be taken into account:

quantity of goods, where homogeneous goods, the quantity of which exceeds the need of the physical entity transferring the goods and members of his family, are considered as goods imported for use in entrepreneurial activity, unless the person moving the goods proves otherwise;

the frequency of movement of goods, where the repeated importation by the same person of similar goods is considered as the importation of goods for use in entrepreneurial activity, unless the person transferring the goods proves otherwise;

the circumstances of the trip, including the purpose and duration of the trip.

Article 156. Simplified procedure for the movement of goods by individuals for non-commercial purposes

The movement of goods across the customs border by physical entities for non-commercial purposes is carried out in a simplified order, providing for:

non-application of economic policy measures to goods, including mandatory confirmation of compliance with standards and requirements for the safety of goods, except for the vehicle as a commodity placed under the customs regimes of release for free circulation (import) or export;

the procedure for customs clearance of goods, in which the cargo customs Declaration is not filled, except for the vehicle as the goods placed under the customs regime of release for free circulation (import) or export.

Article 157. Non-application of customs payments in respect of goods transported by physical entities

Customs payments shall not apply to: goods sent by physical entities for non-commercial purposes in international postal and courier shipments, within the limits of duty-free import and import of goods not subject to excise tax, established by law;

goods moved by physical entities for non-commercial purposes, within the limits of duty-free import and import of goods not subject to excise tax, established by law, except for goods coming to the address of an physical entity; personal property moved by physical entities across the

customs border, in connection with the change of permanent residence, except for vehicles.

Article 158. Temporary importation of goods and (or) vehicles by foreign individuals for non-commercial purposes

Temporary import of goods and (or) vehicles into the customs territory by foreign individuals with exemption from customs duties is allowed provided that the goods and (or) vehicle are imported for non-commercial purposes by this person during his stay in the customs territory. In this case, the vehicle must be registered in the territory of a foreign state.

After the expiration of the period specified in part one of this article, goods and (or) vehicles shall be subject to re-export from the customs territory in an unchanged condition or placed under the appropriate customs regime.

Temporarily imported goods and (or) vehicles may be re-exported from the customs territory through any customs authority. When temporarily imported goods and (or) vehicles are re-exported, customs duties are not paid and economic policy measures are not applied.

The return export from the customs territory of temporarily imported goods and (or) vehicles may not be carried out if the mentioned goods and (or) vehicles have been seriously damaged as a result of an accident or force majeure, which must be confirmed by the authorized body.

Article 159. Conditions of temporary importation of the vehicle by foreign individuals for non-commercial purposes

The total period of stay in the customs territory of a temporarily imported vehicle by foreign individuals for non-commercial purposes may not exceed ninety calendar days in total during a calendar year. At the same time temporary import of the vehicle over the specified term with payment of the fee established by the Cabinet of Ministers of the Republic of Uzbekistan is allowed.

Before collecting the fee, the vehicle shall be subject to temporary storage in places determined by the customs authorities.

The fee specified in part one of this article shall not be paid:

for the time of temporary storage in the places determined by customs authorities;

if the temporarily imported vehicle was under arrest, confiscated, became unfit for use due to an accident or force majeure, which must be confirmed by the authorized body.

Article 160. Temporary export of goods and (or) vehicles by physical entities of the Republic of Uzbekistan for non-commercial purposes

Physical entities of the Republic of Uzbekistan have the right to temporarily export goods and (or) vehicles they need for non-commercial purposes outside the customs territory for the period of their temporary stay in a foreign country.

Goods and (or) vehicles specified in the first part of this article shall be exempt from customs duties when they are temporarily exported and re-imported into the customs territory.

At the request of an physical entity of the Republic of Uzbekistan, customs authorities may identify temporarily exported goods and (or) vehicles, if the identification of goods will facilitate their re-import into the customs territory with exemption from customs duties.

Article 161. Customs clearance of goods and (or) vehicles moved by physical entities for non-commercial purposes

Physical entities crossing the customs border by rail transport are given the opportunity to pass customs operations without leaving the vehicle, subject to the provisions of customs control.

Goods and (or) vehicles moved by an physical entity, in the case that their immediate customs clearance or payment of customs duties are not possible, shall be placed under the customs regime of temporary storage.

Goods imported into the customs territory and exported outside it by physical entities for non-commercial purposes in a simplified manner are considered for customs purposes, respectively, as released for free circulation or exported in the customs regime of export.

Article 162. Declaring of goods moved by physical entities for non-commercial purposes

Declaring of goods transported by physical entities for non-commercial purposes in hand luggage and accompanied baggage is carried out by physical entities when they are traveling across the customs border

simultaneously with the presentation of goods.

Goods carried in hand luggage and accompanied baggage by a person under the age of sixteen is declared by the person accompanying him.

A double corridor system may be used at the places of arrival at or departure from the customs territory for the purpose of declaring goods transported by physical entities.

The application of the dual corridor system provides for the independent choice of a “green” or “red” corridor for customs operations by a physical entity crossing the customs border as a form of declaring of goods for non-commercial purposes.

The “green” corridor is a specially designated place at the places of arrival or departure intended for the movement of goods by physical entities across the customs border for non-commercial purposes in hand luggage and accompanied baggage. These goods are declared orally, with the exception of goods, the import or export of which is prohibited or limited in accordance with the legislation, as well as goods, the value and (or) the number of which exceeds the norms of duty-free import and import norms of goods not subject to excise tax, established by the legislation.

The passage of an physical entity through the “green” corridor is considered for customs purposes as a statement to the customs authority that the specified person does not have goods subject to written declaration.

The “red” corridor is a specially designated place in the places of arrival or departure, intended for the movement of goods by individuals across the customs border, subject to declare in written form, as well as goods in respect of which the declaring is carried out at the request of the physical entity, in hand luggage and accompanied baggage.

Non-application of certain forms of customs control in the “green” corridor does not mean that physical entities are exempt from the obligation to comply with the requirements of customs legislation.

The requirements and procedure for the application of the double corridor system at customs border crossing points shall be determined by the Cabinet of Ministers of the Republic of Uzbekistan.

Goods of an physical entities for non-commercial purposes,

transported in separately following baggage, may be declared by the person moving the goods, or by any other person acting by power of attorney. The person declaring the goods is responsible for the accuracy of the information declared to the customs authority.

The goods contained in the separate baggage of a person who has not reached the age of sixteen shall be declared by his parents, guardians or trustees or by persons acting under the power of attorney of parents, guardians or trustees.

When physical entities transfer goods intended for industrial or commercial purposes across the customs border, as well as goods for non-commercial purposes coming to their address (except for those sent in international postal and courier shipments), the General rules of customs clearance established by this Code shall apply.

Article 163. Payment of customs duties in respect of goods moved by physical entities for non-commercial purposes

Goods for non-commercial purposes, moved by physical entities in hand luggage and accompanied baggage, as well as sent in international postal and courier shipments, the cost and (or) the number of which exceeds the norms of duty-free import and the norms of import of goods not subject to excise tax, established by law, are subject to customs payments in terms of such excess.

When goods arrive at the address of an physical entity, except for international postal and courier shipments, customs payments are collected from the entire amount of imported goods without applying the rules of duty-free import and the rules of import of goods not subject to excise tax.

Customs payments are paid by individuals when declaring goods for non-commercial purposes on the basis of a customs receipt order, the form and procedure for filling which are determined by the State customs Committee of the Republic of Uzbekistan.

One copy of the customs receipt order is handed over (sent) to the physical entity who has paid customs payments.

Filling of the customs receipt order and calculation of customs payments concerning the goods for the noncommercial purposes moved by physical entity through customs border is made by the official of customs authority.

Article 164. Customs value of goods moved by physical entities for non-commercial purposes

The value of goods moved by physical entities for non-commercial purposes is declared at their Declaration.

The customs value of goods transported across the customs border by physical entities for non-commercial purposes is determined based on the declared value confirmed by checks, receipts and (or) other commercial documents.

In the absence of documents and information confirming the correctness of determining the customs value of goods declared by a person, the customs authority may independently determine the customs value of goods in accordance with Chapter 44 of this Code.

When importing goods into the customs territory in separate baggage, as well as when sending goods in international postal and courier shipments, the customs cost includes the cost of delivery of goods to the airport, river port or other place of import of goods into the customs territory.

Chapter 24. Goods sent by international post and courier shipments

Article 165. International postal and courier services

International postal or courier shipments are postal or courier shipments transported across the customs border.

Forwarding of international postal shipments must be accompanied by documents stipulated by the documents of the universal postal Union.

International courier shipments must be accompanied by commercial documents.

It is not allowed to send in international postal and courier shipments of goods prohibited by the legislation respectively for import into the customs territory or export from this territory.

Article 166. Customs control and customs clearance of international postal and courier shipments

Goods sent in international postal and courier shipments and transported across the customs border are subject to customs control.

International postal and courier shipments may not be issued to

recipients or sent outside the customs territory without customs control.

Customs control and customs clearance of goods sent in international postal items shall be carried out in the places of international postal exchange, which are determined by a specially authorized body in the field of postal communication in coordination with the State customs Committee of the Republic of Uzbekistan.

Customs control and customs clearance of goods sent by international courier shipments shall be carried out in the places determined by the State customs Committee of the Republic of Uzbekistan, with the notification of a specially authorized body in the field of postal communication.

Customs clearance of goods sent in international postal and courier shipments may be carried out by the customs authority in the area of activity of which the recipients or senders are located. In such cases, international postal shipments from the places of international postal exchange are delivered to the relevant territorial organization of postal communication under customs control. In the corresponding territorial organizations of postal communication places for storage of the goods which are under customs control which are considered as zones of customs control are created.

International courier shipments from the places specified in part four of this article shall be delivered under customs control to the customs authority in the area of activity of which the recipients are located.

Article 167. Declaring of goods sent by international mail and courier

As a customs declaration are considered:

a) documents stipulated by the acts of the universal postal Union — for goods sent in international mail shipments to physical entities for non-commercial purposes, as well as to legal entities, worth up to ten minimum wages;

b) commercial documents - for goods sent by international courier shipments to physical entities for non-commercial purposes, as well as to legal entities, worth up to ten minimum wages.

In other cases, the declaration of goods sent in international postal and courier shipments is carried out by filing a cargo customs Declaration.

Declaration of exported goods in international postal and courier shipments, in respect of which a cargo customs Declaration must be filed, is made upon delivery of these goods to postal organizations.

Section 168. Customs examination and Customs inspection of international postal and courier shipments

Operators and providers of postal services present to the customs authorities international postal and courier items for customs inspection and customs inspection.

Letters, postcards and secograms are not presented to the customs authorities for customs examination and customs inspection, unless the customs authorities have sufficient reason to believe that international mail and courier items contain goods that are prohibited or limited by law respectively for import into or export from the customs territory from this territory.

In case of discrepancy in quantity, non-conformity of investments and other cases of violation of the customs legislation revealed at customs inspection of the international mail and courier departure, the employee of the operator or provider of mail communication together with the official of customs authority signs the act of customs inspection.

When carrying out customs examination or customs inspection of goods sent in international postal and courier shipments, customs authorities use technical means of customs control.

Article 169. Customs payments in respect of goods sent in international postal and courier shipments

Customs payments in respect of goods sent in international postal and courier shipments shall be paid by an authorized person.

Goods sent in international postal and courier shipments for non-commercial purposes of physical entities, the value and (or) the number of which exceeds the norms of duty-free import and the norms of import of goods not subject to excise tax, are subject to customs payments in terms of such excess.

Customs payments for goods in respect of which the filing of a cargo customs Declaration is not required in accordance with article 167 of this Code shall be assessed by customs authorities using a customs receipt order.

Filing of the customs receipt order and calculation of customs payments is made by the official of customs authority

In respect of goods for which submission of the cargo customs Declaration is not required, calculation of the amounts of customs payments is made on the basis of the information on the cost of goods specified in the documents provided by the documents of the universal postal Union and commercial documents used for customs purposes. In the absence of information on the value of goods, the customs value of goods shall be determined by the customs body in accordance with this Code.

Calculation of customs duties and their payment shall be carried out in accordance with the procedure established by section VIII of this Code.

International postal and courier shipments containing goods for which customs authorities have assessed customs payments shall be issued to the authorized person after payment of customs payments.

Chapter 25. Goods transported across the customs border by pipeline and power lines

Article 170. Movement of goods across the customs border by pipeline and power lines

When moving goods across the customs border by pipeline transport, mixing of goods, as well as changes in the quantity, quality and condition of goods due to technological features of transportation and specific characteristics of goods in accordance with standards and technical conditions established by law are allowed.

Movement of goods by pipeline transport and power lines shall be allowed subject to subsequent declaration and payment of customs duties according to the rules established by this Chapter.

Identification of goods transported by pipelines and power lines is not carried out by the customs authority.

Article 171. The procedure for declaring goods transported across the customs border by pipeline transport and power lines

Declaring of goods transported across the customs border by pipeline transport and power lines shall be made by filing a cargo customs Declaration:

not later than the tenth day following the month during which the

electricity supply was carried out;

before delivery of goods transported by pipeline transport, not later than the twentieth day of the month preceding the settlement period.

When filing a customs Declaration, the actual presentation of goods transported by pipeline and power lines is not required.

The actual quantity of goods transported by pipeline transport and power lines, which is determined on the basis of the readings of metering devices installed in technologically determined places, recording the movement of these goods, and according to the authorized bodies, shall be declared with the filing of a full cargo customs Declaration.

It is allowed to submit a temporary cargo customs Declaration in the absence of:

international treaties signed by the Republic of Uzbekistan;

decisions of the Cabinet of Ministers of the Republic of Uzbekistan;

the possibility of determining the volume and value of the actual goods transported by pipeline and power lines;

registration of contracts (contracts, agreements) in authorized bodies.

When filing a temporary cargo customs Declaration, the deadline for filing a cargo customs Declaration shall not exceed ninety calendar days from the end of the estimated month of delivery of goods.

Declaring of goods transported in transit through the customs border by pipeline transport shall be made by filing a cargo customs Declaration no later than the twenty-fifth day of the month following each calendar month of actual delivery.

Article 172. Payment of customs duties when goods are transported across the customs border by pipeline transport and power lines

Customs payments for goods transported across the customs border by pipeline transport and power lines within one calendar month shall be paid no later than the day of submission of the cargo customs Declaration at the rates of customs payments effective on the last day of the month of delivery of goods. At the same time, the cost of goods transported by pipeline transport and electric transmission lines within one calendar month for the calculation of customs duties is determined by the official exchange rate established by the Central Bank of the Republic of Uzbekistan on the last day of the month of delivery of goods.

Customs payments for goods transported across the customs border by pipeline transport shall be paid before or simultaneously with the acceptance of the cargo customs Declaration.

In the case of filing a temporary cargo customs Declaration for goods transported by pipeline, customs payments shall be paid before or simultaneously with the adoption of the temporary cargo customs Declaration.

If as a result of specification of data the sum of customs payments subject to payment increases, their additional payment shall be carried out simultaneously with submission of the cargo customs Declaration. Penalties in this case are not charged.

The refund of overpaid amounts of customs duties shall be carried out in accordance with Chapter 49 of this Code.

Chapter 26. Customs warehouses, duty-free shops and free warehouses

Article 173. Customs warehouse

A customs warehouse is a specially allocated and equipped premises and (or) an open area intended for the storage of goods under customs control.

Goods that may cause harm to other goods or require special storage conditions shall be placed only in specially adapted warehouses that meet the storage conditions of such goods.

Customs warehouses can be open for use by any persons and closed, intended for use by certain persons, usually the owners of the warehouse.

Article 174. Duty free shop

A duty-free shop is a trade facility intended for the sale of goods under customs control in accordance with the requirements and conditions of the customs regime of duty-free trade. The territory of the duty-free shop includes the territory of trading halls, utility rooms and a warehouse of the store.

The customs regime of duty-free trade does not apply to the goods of Uzbekistan necessary for the functioning of the duty-free shop.

Duty free shops are divided into two types:

a) duty-free shop for physical entities crossing the State border of the

Republic of Uzbekistan, which is intended for sale, including sale with consumption on the site, retail for the national currency of the Republic of Uzbekistan and (or) foreign currency to physical entity entering the customs territory and leaving the customs territory, foreign goods imported into the customs territory, or goods of Uzbekistan;

b) duty-free shop for foreign persons accredited in the Ministry of foreign Affairs of the Republic of Uzbekistan, which is intended for the sale for the national currency of the Republic of Uzbekistan and (or) foreign currency of foreign goods imported into the customs territory, diplomatic missions and consular offices of foreign States, representatives of international organizations and equivalent representations, foreign employees of these organizations, as well as members of their families residing with them and not being citizens of the Republic of Uzbekistan, accredited in accordance with the established procedure in the Ministry of foreign Affairs of the Republic of Uzbekistan.

Article 175. Free warehouse

A free warehouse is a specially equipped and designated place, including the territory of premises and (or) open areas and intended for storage of goods under customs control in the customs regime of a free warehouse.

The customs regime of the free warehouse is not applied to the goods of Uzbekistan necessary for the functioning of the free warehouse.

Goods that may cause harm to other goods or require special storage conditions shall be stored in warehouses or in separate premises that are part of a free warehouse and specially adapted for the storage of such goods, in compliance with the mandatory requirements established in accordance with the legislation.

Article 176. Licensing of activities of customs warehouse, duty-free shop and free warehouse

Licensing of the activities of the customs warehouse, duty-free shop and free warehouse is carried out by the State customs Committee of the Republic of Uzbekistan in the order prescribed by law.

Obtaining a license is not required if the customs warehouse is established by the customs authorities.

The relationship between the owners of a customs warehouse and a

free warehouse with persons placing goods and vehicles in the warehouse is based on a contractual basis.

The state customs Committee of the Republic of Uzbekistan maintains registers of customs warehouses, duty-free shops and free warehouses, as well as places the information contained in these registers on its official website.

Article 177. Liquidation of customs warehouse, duty-free shop and free warehouse

Liquidation of the customs warehouse, duty-free shop and free warehouse is carried out upon termination or cancellation of the license.

From the date of liquidation of the customs warehouse, duty-free shop and free warehouse the goods which are in them are considered as the goods which are under the customs regime of temporary storage.

In case of liquidation of a customs warehouse and a duty-free shop, the goods contained therein shall be moved to another customs warehouse or placed under another customs regime within fifteen calendar days from the date of their liquidation.

At liquidation of a free warehouse the goods which are in it, are subject to movement to other free warehouse or to placement under other customs regime within fifteen calendar days from the date of liquidation of a free warehouse.

In case of liquidation of the customs warehouse, duty-free shop and free warehouse, as well as in case of suspension of the license, the placement of goods for storage and their sale are not allowed.

The total period of stay in the customs regime of temporary storage of goods in the liquidated customs warehouse and duty-free shop may not exceed sixty days, and in a free warehouse-one hundred and eighty days from the date of their liquidation.

In case of liquidation of the customs warehouse, duty-free shop and free warehouse in connection with the termination of the license, their owners shall be charged customs storage fees established for customs warehouses established by the customs authorities from the date of liquidation.

In case of liquidation of the customs warehouse, duty-free shop and free warehouse in connection with cancellation of the license the owner of

the customs warehouse, duty-free shop and free warehouse is obliged to pay to customs authority for all period of stay of the imported, including the released goods, the customs fees for storage of the goods established for the customs warehouses established by customs authorities.

If the court decides to revoke the license to operate a duty-free shop in connection with the establishment of the fact of obtaining this license using false documents, the goods sold in the duty-free shop shall be considered as released for free circulation and the owner of the duty-free shop shall be charged the amounts of customs duties payable on the date of placing these goods under the customs regime of duty-free trade.

Section IV. Customs control

Chapter 27. General provisions of customs control

Article 178. Subject of customs control

Customs control is carried out in respect of:

goods and vehicles transported across the customs border and (or) subject to declaration in accordance with this Code;

customs declaration, documents and information on goods, the presentation of which is provided by this Code;

activities of legal entities and individuals related to the movement of goods across the customs border, the provision of services in the field of customs matter, as well as carried out within the framework of certain customs regimes.

Article 179. Customs Control Zone

The customs control zone is a specially allocated and designated part of the customs territory created in order to ensure compliance with customs legislation.

Customs control zones can be of the following types:

permanent - in cases of regular presence in it of goods and vehicles subject to customs control;

temporary - if necessary, the temporary implementation of customs control and customs clearance of goods and vehicles outside the places of customs operations, as well as customs examination and customs inspection of goods and vehicles detained by customs authorities outside the permanent zones of customs control.

The decision to establish a permanent customs control zone is taken by the Head of the customs authority. The decision to establish customs control zones along the State border of the Republic of Uzbekistan is coordinated with units of the border troops.

The decision to create a temporary customs control zone is made:

by the Head of the customs authority or his Deputy - upon written request of the authorized person on the implementation of customs control and customs clearance of goods and vehicles outside the permanent zones of customs control;

by an authorized official of the customs authority - in case of detection outside the permanent zones of customs control of goods and vehicles subject to customs control, and the need to carry out their customs examination or customs inspection at the place of detection, followed by notification to the Head of the customs authority or his substitute.

The duration and limits of the temporary customs control zone are determined taking into account the need to implement appropriate customs procedures.

Article 180. Places of creation and limits of zones of customs control

Customs control zones are created along the customs border, as well as in places:

carrying out customs clearance; carrying out customs procedures and operations;

storage of goods under customs control, transshipment, customs examination and customs inspection;

parking of vehicles transporting goods under customs control.

The limits of customs control zones are determined taking into account physical and geographical and local conditions, the nature and intensity of foreign economic and economic activity, as well as other factors that directly affect the maintenance of the established regime in them. Zones of customs control are indicated by appropriate signs. The area of the customs control zone should be sufficient to complete all mandatory customs procedures.

Within the permanent zones of customs control, customs authorities establish routes for the movement of physical entities, goods and vehicles.

In necessary cases, the routes are coordinated with the units of the

border troops and (or) the organization in whose territory the customs authorities perform their functions.

Article 181. Duties of the authorized person or carrier when crossing the border of the customs control zone and moving within it

The authorized person or carrier when crossing the border of the customs control zone and moving within it is obliged to:

stop and resume traffic in places determined by the customs authority;

move goods and vehicles only on established routes;

to present at the request of customs officials goods and vehicles, as well as documents and information necessary for customs control.

When crossing the border of the customs control zone and moving within it, the authorized person or carrier may also bear other obligations in accordance with the legislation.

Article 182. Rights and duties of customs officials in the customs control zone

Customs officials shall have the right to require the authorized person or carrier to move goods and vehicles across the customs border and within the customs control zone in accordance with the regime of the customs control zone. Orders of customs officials within their competence are mandatory for all persons moving goods and vehicles across the border of the customs control zone and within it.

Control over compliance with the customs control zone is carried out by an official of the customs authority.

Article 183. Goods and (or) vehicles under customs control

Goods and (or) vehicles imported into the customs territory are under customs control from the moment of crossing the customs border until the moment of:

their release in accordance with the customs regimes of release for free circulation (import), reimport, destruction, refusal in favor of the state, as well as the circulation of goods and (or) vehicles to the state income;

actual export of goods or products of their processing, as well as vehicles.

Conditionally released goods specified in paragraphs “b|” — “e” of

the second part of article 22 of this Code are under customs control until the fulfillment of obligations under the terms of such release.

The exported goods and (or) vehicles are under customs control from the moment of submission of the customs declaration or other document according to which their export from the customs territory is carried out, until the moment of actual crossing of the customs border.

Customs authorities, regardless of the provisions of part three of this article, exercise control over the fulfillment of obligations of persons on the return import of goods or their processed products and (or) vehicles into the customs territory in accordance with the conditions of customs regimes in the order prescribed by this Code.

Article 184. Provision of documents and information required for customs control

The customs authority for customs control has the right to request:

from authorized and other persons carrying out activities, control of which is entrusted to the customs authorities, documents and information necessary for customs control;

from the bodies carrying out state registration of business entities and other bodies documents and information necessary for customs control.

The persons and bodies specified in the first part of this article to whom the request for providing documents and data is addressed shall be obliged to send them to the customs authority as soon as possible.

The customs declaration and other documents required for customs control shall be kept for three years after the year in which the goods lose the status of being under customs control.

Article 185. Ensuring access of customs officials to goods under customs control

Legal entities and physical entities in the premises and territories of which goods or (or) vehicles are subject to customs control, documents required for customs control, or activities carried out under the control of the customs authorities, provide access to these premises and on the territory of customs officials upon presentation of an official certificate. If the legislation or international treaties of the Republic of Uzbekistan establish a different procedure for access of officials of state bodies to certain objects, customs officials shall have access to these objects in the manner

determined by the legislation or international treaties of the Republic of Uzbekistan.

**Article 186. Implementation of cargo and other operations
necessary for customs control**

At the request of the customs authority, the authorized person shall be obliged to perform cargo operations with goods and (or) vehicles, as well as opening the package, weighing or other determination of the number of goods subject to customs control.

Cargo and other operations with goods and (or) vehicles shall not entail any additional costs for the customs authority.

**Article 187. Verification of customs declaration, other documents,
goods and (or) vehicles during customs clearance**

At customs registration the customs body checks the customs declaration and other documents submitted for customs registration, the goods and (or) the vehicle for reliability of the data specified in the submitted documents, and compliance of these documents, the goods and (or) the vehicle to the requirements established by the customs legislation.

Prior to the release of goods and (or) vehicles of the customs authority performs customs procedures necessary to establish compliance with the name, country of origin, quantity and value of goods and (or) the vehicle data specified in the customs declaration and other documents presented for customs clearance used for customs purposes.

Chapter 28. Forms and procedure of customs control

Article 188. Forms of customs control

Forms of customs control are:

verification of documents and information;

oral survey;

obtaining information;

customs inspection;

checking the marking of goods;

customs examination;

personal examination;

customs identification;

customs surveillance;

survey of premises and territories;
accounting, checking the accounting system and inventory of goods and vehicles;
customs control after the release of goods.

Article 189. Application of customs control forms

Customs authorities, applying forms of customs control, are based on the principle of selectivity and are limited to those forms of customs control that ensure compliance with customs legislation. The choice of the form of customs control is determined by an official of the customs body.

When carrying out customs control, customs authorities apply a risk management system to determine the goods and vehicles, documents of legal entities and individuals subject to inspection, the choice of forms of customs control and the scope of their application in order to prevent violations of customs legislation.

Exemption from certain forms of customs control is made in accordance with the legislation and international treaties of the Republic of Uzbekistan.

Non-application of individual forms of customs control or exemption from them does not mean that legal entities and physical entities are exempt from the obligation to comply with customs legislation.

Customs inspection is not subject to:

personal baggage of the President of the Republic of Uzbekistan and ex-President of the Republic of Uzbekistan;

personal baggage of the members of the Senate and deputies of the Legislative chamber of the Oliy Majlis of the Republic of Uzbekistan, members of the Cabinet of Ministers of the Republic of Uzbekistan, Authorized persons of Oliy Majlis of Uzbekistan for human rights (Ombudsman) and holders of diplomatic passports of the Republic of Uzbekistan, if these persons cross the customs border in connection with the performance of official duties;

personal baggage of other officials in accordance with the law.

Foreign military ships (vessels), combat and military transport aircraft, as well as military equipment following its own course are exempt from customs inspection.

Technical and other means that are safe for human life and health,

animals and plants and do not cause damage to goods and vehicles may be used during customs control.

In order to carry out customs control, the State customs Committee of the Republic of Uzbekistan cooperates with the customs authorities of foreign states, concludes agreements with them on mutual assistance and exchange of information.

Article 190. Verification of documents and information

When carrying out customs control, the customs authorities check the submitted documents and information relevant for customs purposes.

Verification of submitted documents and information includes the establishment of:

- completeness and correctness of filling in the basic details of documents;

- availability of necessary signatures and seals (electronic digital signature);

- certification of corrections.

Verification of reliability of the data specified in the documents submitted to customs authorities is carried out by their comparison with the information received:

- from other submitted documents and information;

- from third parties and other sources;

- based on the results of other forms of customs control, analysis of customs statistics, processing of information using information technologies.

The customs authority has the right to request additional information indicating the reasons solely for the purpose of verifying the information contained in the submitted documents.

Verification of the submitted documents and (or) request for additional information shall not prevent the release of goods, except for cases when the customs authority within the terms defined by part four of article 248 of this Code, it is established that these documents:

- are invalid;

- refer to other products;

- contain false information that affect the decision of the customs authority on the possibility of release of goods, placing them under the

requested customs regime and (or) payment of customs duties.

Article 191. Oral survey

An oral survey provides for an official of the customs body to receive the necessary information orally from authorized and other persons with information about the circumstances relevant for the implementation of customs control, without registration of the results of such a survey in writing.

Article 192. Obtaining information

Receipt of information provides for the receipt by an official of the customs body of the necessary information from authorized and other persons with information about the circumstances relevant for the implementation of customs control.

If it is necessary to call the authorized person and another person to obtain information, the customs authority shall send a notification in written form.

Article 193. Customs inspection

Customs inspection is carried out by external visual inspection of goods and (or) vehicles, international postal and courier items and baggage of physical entities, as well as cargo containers, containers, means of customs identification without opening the premises of vehicles, packaging of goods, dismantling and violation of the integrity of the inspected objects and their parts in other ways.

Customs inspection is carried out in order to obtain confirmation of information on goods and (or) vehicles under customs control, the presence of goods, cargo containers, vehicles and premises of vehicles seals, seals and other imposed means of customs identification.

In the customs control zone, the customs inspection may be carried out in the absence of authorized persons, except for cases when these persons express a desire to be present at the customs inspection.

According to the results of customs inspection:

appropriate shipping documents are issued — in case of reliable declaration;

customs inspection is carried out — in case of establishing the fact of false declaration.

Article 194. Checking the marking of goods

Verification of the marking of goods involves checking the presence on the goods or their packaging of special marks, identification marks or other ways of marking the goods.

For certain goods imported into the customs territory, the customs legislation may establish requirements for their marking with special marks, identification marks or other means of marking the goods.

Absence on the goods specified in part two of this article, special marks, identification marks or other means of designation of the goods is considered as confirmation of the fact of importation of the goods into the customs territory without customs clearance or release of the goods if the legal or physical entity at whom such goods are found, does not prove the opposite.

Article 195. Customs examination

Customs examination provides opening of packing of goods or a cargo premise of the vehicle or capacities, containers and other places where there are or there can be goods, with damage of the seals imposed on them, seals or other means of customs identification, dismantling, dismantle or damage of integrity of the inspected objects and their parts by other methods.

Customs examination, as a rule, is made after acceptance of the customs Declaration on goods in the presence of the declarant. In this case, customs examination before the adoption of the customs Declaration for the goods can be carried out if necessary:

- identification of goods for customs purposes;
- establishing the reliability of the claimed information;
- verification of available information on violation of customs legislation;
- carrying out customs control on the basis of risk management system with observance of the principle of selectivity of check;
- implementations of the rights of the declarant in accordance with article 275 of this Code.

Authorized persons at the request of officials of the customs body are obliged to be present at the customs inspection of goods and vehicles and provide them with the necessary assistance. In the absence of authorized

persons, such is the physical entity driving the examined vehicle.

An official person of a customs body shall have the right to conduct customs examination in the presence of two witnesses in the absence of authorized persons in the following cases:

their absences at the end of five working days after submission of goods and means of transport;

the existence of a real threat to state security, public order, life and health of people, animals and plants, the environment, the preservation of cultural values and in other circumstances that do not tolerate delay (including, if there are signs indicating that the goods are flammable substances, explosive objects, explosive, toxic, dangerous chemical and biologically active substances, drugs, precursors, psychotropic, poisonous, toxic, radioactive substances, nuclear materials, weapons, ammunition to it and other similar goods, as well as if the goods spread an unpleasant smell);

shipment of goods in international postal and courier shipments;

leaving goods and (or) vehicles in the customs territory in violation condition of the customs regime providing for the export of goods and (or) vehicles from this territory.

If a part of the consignment of goods specified in the customs declaration as goods of the same name has been subjected to customs inspection, the results of such inspection may apply to the entire consignment of these goods. The authorized person has the right to demand additional customs inspection of the remaining part of the consignment if he / she considers that the results of the inspection cannot be extended to the whole consignment.

In case of revealing of discrepancy of the actual quantity of goods at production of customs inspection with the quantity of goods specified at its Declaration, the customs body independently defines the actual quantity of goods for the customs purposes.

According to the results of customs inspection, an act shall be drawn up in the form established by the State customs Committee of the Republic of Uzbekistan. A copy of the customs inspection act shall be handed over (sent) to the authorized person.

Expenses incurred in connection with compliance with the requirements of this article shall be borne by the authorized person.

Article 196. Personal inspection

Personal inspection is carried out in respect of an personal entity following through the customs border and located in the customs control zone or the transit zone of the airport open for international traffic.

Personal inspection shall be carried out by an official of the customs body if there are grounds to believe that an physical entity hides and voluntarily does not present goods prohibited for import into or export from the customs territory, or goods moved in violation of the procedure established by this Code.

The decision to conduct a personal examination shall be made by the Head of the customs authority or the person replacing him in written form.

Before the beginning of the personal examination the customs official shall be obliged to:

- to declare to the physical entity the decision on carrying out personal inspection;

- to familiarize the physical entity with his rights in conducting a personal search;

- to offer to voluntarily surrender the hidden goods.

In case of refusal of an physical entity from a personal examination, a mark is made in the decision to conduct a personal examination certified by the signature of the customs official who announced the decision to conduct a personal examination.

If the inspected person does not fulfill or resists the fulfillment of the legal requirements of the customs official, these actions are grounds for administrative detention of the specified person in accordance with the legislation on administrative responsibility.

Personal inspection is carried out by an official of the customs authority of the same sex with the inspected person in the presence of two witnesses of the same sex in an isolated room that meets sanitary and hygienic requirements. Access to the premises of other physical entities and the possibility of monitoring the conduct of personal examination on their part is not allowed. Examination of a body of the inspected person shall be carried out only by medical workers with use, if necessary, special medical equipment. If necessary, an interpreter is involved in the personal examination.

During the personal search of a underage or a incapacitated person,

his legal representatives (parents, adoptive parents, guardians, trustees) or persons accompanying him have the right to be present.

Personal examination carried out within the limits necessary for detection of the goods hidden by the inspected person at itself, and the form excluding humiliation of honor and dignity of the person, causing harm to his health and property.

The inspected person or his legal representative or the person accompanying him, during personal inspection has the right:

to demand the announcement of the decision of the Head of the customs authority or the person replacing him on carrying out personal inspection;

use the native language, as well as use the services of an interpreter;
familiarize yourself with your rights and obligations;

to give explanations, to submit petitions;

to get acquainted with the Protocol of personal examination at the end of its preparation and to make the statements which are subject to entering in the Protocol;

to appeal against the decision of the customs body, actions (inaction) of its officials in accordance with the established procedure.

The inspected person or his legal representative or the person accompanying him may have other rights in accordance with the legislation.

The inspected person or his legal representative or the person accompanying the inspected person during the personal examination shall be obliged to comply with the legal requirements of the customs official.

According to the results of personal examination, a Protocol shall be drawn up in the form established by the State customs Committee of the Republic of Uzbekistan. The Protocol is signed by:

an official of the customs authority conducting a personal examination;

a physical entity in respect of whom a personal examination was carried out, or his legal representative or a person accompanying him;

by a medical professional - when he examines the organs of the body of an inspected person;

other persons who participated in the personal examination.

The physical entity in respect of whom personal examination was

carried out, under the signature the copy of the Protocol on carrying out personal examination is provided.

Article 197. Customs identification

Customs identification is carried out by means of customs identification of goods, vehicles and documents, as well as premises and other places where goods subject to customs control are or may be located.

Means of customs identification are: imposed seals, stamps; applied digital, alphabetic and other markings, identification marks; stamped; tests and samples taken; descriptions and drawings drawn up;

large-scale images, illustrations, photos and videos; shipping documents and other documents; applied special stickers and protective devices; shipping documents necessary for customs purposes, placed in the cargo areas of vehicles on which the customs authority of departure imposed seals and stamps;

documents required for customs purposes, placed in safe-bags; other means of customs identification that do not contradict the legislation.

Means of customs identification may be changed, deleted or destroyed by customs authorities, except in cases where there is a real threat of destruction, irretrievable loss or significant damage to goods and vehicles. The customs authorities shall be immediately informed of the change, deleted or destruction of customs identification means and provided with evidence of a real threat.

Seals, stamps or other means of customs identification imposed by the customs authorities of foreign States in accordance with international treaties of the Republic of Uzbekistan may be recognized as means of customs identification.

The procedure for the use and manufacture of customs identification means shall be established by the State customs Committee of the Republic of Uzbekistan.

Article 198. Customs surveillance

Customs surveillance is the visual surveillance carried out by an official of the customs body of goods and vehicles under customs control,

including the use of technical means.

Article 199. Survey of premises and territories

Inspection of premises and territories is the action of an official of the customs body carried out in order to confirm the presence of goods and vehicles under customs control, including conditionally released, in customs warehouses, in the premises of a duty-free shop, as well as persons who must have goods and vehicles in accordance with the conditions of customs procedures and customs regimes.

Article 200. Accounting, check of accounting system and inventory of goods and vehicles

All goods and vehicles transported across the customs border and (or) under customs control shall be subject to registration by the customs authorities.

Legal and physical entities responsible for compliance with the conditions of the relevant customs regimes are obliged to keep accounting of goods and vehicles specified in part one of this article and to submit reports to the customs authorities in the form established by the State customs Committee of the Republic of Uzbekistan.

Check of the accounting system of goods and vehicles carried out by legal and physical entities specified in part two of this article may be applied by customs authorities in the following cases:

at the statement of the person about application of the simplified procedures of customs registration;

at conditional release of goods when such goods are subject to accounting;

at control of activity of customs brokers, customs carriers, and also the persons performing activity within separate customs regimes and (or) rendering services in storage of goods under customs control;

at check of the authorized person concerning the goods and (or) the vehicles which are under customs control.

Inventory of goods and vehicles under customs control shall be carried out by officials of the customs body by decision of the Head of the customs body or the person substitutes him.

Customs authorities may use the results of the inventory of goods and vehicles carried out by legal and physical entities responsible for

compliance with the conditions of the relevant customs regimes.

Article 201. Customs control after the release of goods

Customs authorities have the right to carry out customs control after the release of goods, if there are sufficient and confirmed grounds to believe that there are violations of customs legislation.

When carrying out customs control after the release of goods, the customs authorities have the right to check the availability of goods, conduct their repeated customs inspection, and recheck the information specified in the customs Declaration, check documents and information related to foreign economic and subsequent commercial transactions with these goods. The check may be carried out at the locations of legal and physical entities, directly or indirectly related to these operations or owning the necessary documents.

The basis for carrying out customs control after release of goods is the decision of the chief of customs authority or the person substitutes him, with indication of the purposes, terms of carrying out check, structure of checking officials of customs authority and the checked period.

Customs control after the release of goods for the same contract (contract, agreement) can be carried out no more than once.

Customs control after release of goods and additional charge of customs payments can be carried out within one year from the moment of the termination of stay of goods under customs control.

Article 202. Involvement of a specialist and expert in the implementation of customs control

In necessary cases, a disinterested specialist or an expert with special knowledge and skills may be involved in the implementation of specific actions and assistance in the implementation of customs control, including with the use of technical means.

The involvement of a specialist or expert is carried out at the initiative of the customs authority or an authorized person.

Specialist and expert have the right:

to get acquainted with the materials relating to the subject of actions committed with their participation;

ask questions related to the subject of the relevant actions to the participants of such actions;

to get acquainted with the documents issued by results of commission of actions in which they took part, and to make statements or to give explanations concerning the actions made by them which are subject to entering in such documents.

The expert and the expert shall participate in the actions requires special knowledge and skills, to give explanations about the actions committed by them, to certify by his signature the fact of committing such actions, their contents and results.

Information received by a specialist or an expert when engaging him to perform actions on customs control, constituting state secrets or other secrets protected by law, shall not be disclosed, used for other purposes, transferred to third parties, except as provided by law.

Expenses incurred in connection with the involvement of a specialist in customs control shall be reimbursed:

customs authority - in case of involvement of a specialist on his initiative;

authorized person - in case of involvement of a specialist on his initiative.

Chapter 29. Risk management system

Article 203. Application of risk management system

Customs authorities apply a risk management system to determine the goods and vehicles, documents and persons subject to customs control, forms and degree of customs control applied to such goods, vehicles, documents and persons.

The State customs Committee of the Republic of Uzbekistan determines the strategy and tactics of applying the risk management system, the procedure for collecting and processing information, conducting risk analysis and assessment, developing and implementing risk management measures.

The objectives of the risk management system are: to ensure, within the powers of the customs authorities, measures to protect state security, human life and health, and environmental protection;

focusing on high-risk areas and ensuring effective use of available customs resources;

acceleration of customs operations when moving goods across the

customs border;

detection, forecasting and prevention of violations of customs legislation:

(a) with sustainability;

b) related to evasion of customs payments;

C) affecting other types of customs control, the enforcement of which is entrusted to the customs authorities.

Article 204. The main concepts used in the risk management system

The following basic concepts are applied in the risk management system:

risk — the degree of probability of non-compliance with customs legislation;

the identified risk is a fact indicating that a violation of customs legislation has already occurred, and the customs authorities have information about this fact;

potential risk — a risk that has not been identified, but the conditions for its occurrence exist;

risk indicators — defined criteria with predefined parameters, deviation from which or compliance with which allows the selection of the object of control;

risk profile — a set of information about the risk area, risk indicators, as well as instructions on the application of necessary measures to prevent or minimize risks;

risk area — separate grouped objects of risk analysis, which require the use of separate forms of customs control or their combination, as well as improving their efficiency;

risk assessment-systematic determination of the possibility of risk and consequences of violations of customs legislation in the event of its occurrence;

cover goods - goods that with a sufficient degree of probability can be declared instead of risk goods;

risk goods — goods transported across the customs border in respect of which risks have been identified or there are potential risks;

risk level — the state of risk determined depending on the

probability of occurrence of the risk and the possibility of consequences of the risk;

risk analysis-systematic use of information available to customs authorities to determine the circumstances and conditions of risks, their identification and assessment of the probable consequences of non-compliance with customs legislation;

risk management - systematic work on the development and practical implementation of measures to prevent and minimize risks, assess the effectiveness of their application, as well as control over customs operations, providing for continuous updating, analysis and revision of information available to customs authorities.

Article 205. The objects of risk analysis

The objects of risk analysis include:

goods under customs control or placed under the customs regime of release for free circulation (import);

vehicles for commercial use;

information contained in foreign economic contracts (agreements) of purchase-sales or exchange, agreements or other documents on the right of possession, use and (or) disposal of goods;

the information contained in shipping documents or other documents;

the activities of persons, having authority in respect of goods under customs control;

results of application of customs control forms.

Article 206. Provision of preliminary information

When applying the risk management system, information on cargo, passengers, vehicles, previously provided by participants of foreign economic activity, carriers, persons with licenses and permits in the field of customs Affairs, is used.

Customs authorities exchange preliminary information with customs authorities of foreign States and international organizations in accordance with international treaties of the Republic of Uzbekistan.

Article 207. Assessment and risk management by the customs authorities

The State customs Committee of the Republic of Uzbekistan shall

collect, compile and analyze statistical and operational information about offences in the field of customs, including all cases of offences under production audits and for which a procedural decision.

Risk profiles and terms, criteria for their determination and application are established by the State customs Committee of the Republic of Uzbekistan.

Risk profiles are used by customs authorities during customs control to apply forms of customs control and may not be the basis for restricting the movement of goods across the customs border.

The procedure for assigning to the category of minimum or maximum risk, as well as the application of certain types of customs procedures and forms of customs control shall be established by the State customs Committee of the Republic of Uzbekistan together with interested state bodies and other organizations.

The content of the established profiles and risk indicators is intended for use by customs authorities, is confidential information and is not subject to disclosure to other persons, except in cases established by law.

Chapter 30. Customs expertise

Article 208. Concept and purpose of customs expertise

Customs expertise is a procedural action aimed at the identification of goods and consists in conducting research and giving an expert conclusion on the basis of special knowledge in the field of science, technology, art or craft.

The purpose of customs expertising is the identification of goods:
to control the correct classification of goods in accordance with the Commodity nomenclature of foreign economic activity of the Republic of Uzbekistan;
in products of their processing;
to comply with intellectual property rights.

Article 209. Objects of research

The objects of research are goods (tests and samples of goods), information about goods contained in the customs Declaration and other documents, identification marks.

Objects of research, if their dimensions and properties allow, should

be transferred to the expert in a packed and sealed form.

If it is impossible to deliver the object of research to the place of work of the expert, the body that appointed the customs examination shall provide him with unhindered access to this object and the possibility of its research.

Article 210. Expert institution of customs authorities

An expert institution of customs authorities is a specialized customs institution established for the implementation of expert activities of customs authorities.

The organization, production of customs expertise, professional training and specialization of customs experts in the customs authorities are carried out on the basis of a unified scientific and methodological approach to customs expert practice.

Article 211. Selection of samples or samples of goods

Selection of samples or samples of the goods have the right to carry out: an official person of the customs authority when conducting customs control;

officials of other state controlling bodies in the exercise of their functions assigned by law, or an authorized person.

Customs officials have the right to be present at the selection of samples or samples of goods by an authorized person or officials of other state regulatory bodies.

Selection of samples or samples of goods is not allowed in cases where such sampling:

complicates carrying out of customs control;

changes the characteristics of the goods.

The procedure for selection of samples or samples of goods is established by law.

Article 212. Expert

An expert may be an official of the customs authorities or an employee of another organization who has special knowledge in the field of science, technology, art or craft and is appointed as an expert in accordance with the established procedure. An employee of another organization performs customs examination in the order of execution of

the order given to this organization by the body that appointed it.

The expert participates in the study only on issues related to the subject of the customs examination entrusted to him and relevant to the conclusion.

The expert is independent during the customs examination from the body that appointed the customs examination, the parties and other persons interested in the outcome of the examination.

The expert gives a conclusion based on the results of the research.

It is not allowed to influence the expert from the body that appointed the customs examination, as well as other state bodies, legal entities and individuals in order to obtain an opinion in favor of any of the parties or other persons interested in the outcome of the customs examination.

Article 213. Rights and obligations of the expert

The expert has the right to:

get acquainted with the materials related to the subject of customs examination;

to inspect the goods and documents;

to submit requests for additional materials required for customs examination, as well as to involve other experts in the customs examination;

to state conclusions not only on questions which were put before it, but also on other questions relating to a subject of customs examination and having value for customs matter.

The expert must:

to conduct a comprehensive and complete study of the objects of research presented to him, to give a reasonable and objective conclusion on the issues put before him within the prescribed period;

to be for clarification or addition of the conclusion given by it on a call of the official of customs authority in which production or consideration there is a case on a customs offense;

at the request of the customs authority to participate in customs control;

not to disclose information that became known to him in connection with the customs expertosing;

ensure the safety of the submitted research objects. The expert may

have other rights and duties in accordance with the legislation.

Article 214. Rights of the authorized person in the appointment and conduct of customs examination

When appointing and conducting a customs examination, the authorized person has the right to:

appeal the results of the customs expertise;

apply for additional questions to get an expert opinion on them;

be present at the collection of samples or sampling of goods by officials of customs authorities and other state regulatory bodies;

get acquainted with the expert's conclusion and get a copy of such conclusion;

intercede for fulfillment customs expertising.

In case of satisfaction of the intercession of the authorized person, the customs authority shall take an appropriate decision. The customs official shall notify the authorized person in writing of the refusal to satisfy the intercession within three business days, indicating the reasons for the refusal.

Article 215. The reasons and time of performing customs expertise

The grounds for conducting the customs expertising are: a written request from customs officials to conduct the customs expertise;

the decision of the inquirer, investigator, prosecutor or judge, the definition of the court.

Customs expertise is carried out when:

performing of customs control during the production of customs clearance of goods;

making a preliminary decision on the classification of goods according to the Commodity nomenclature of foreign economic activity of the Republic of Uzbekistan;

there are confirmed facts of violation of customs legislation.

Customs expertise is carried out in the premises of the customs authority or in other places, if it is necessary for the nature of the study or because it is impossible to deliver the object of expertise to the premises of the customs authority.

In cases of violation of customs legislation, the term of customs

expertise shall not exceed thirty days.

When determining the complexity of the customs expertise, the following criteria should be taken into account:

multi-object (more than three objects or more than two hundred sheets of case materials submitted for research);

multiple questions (more than three questions that require research);

the need for the use of labor-intensive methods and complex tools, the technological regulations of which exceed five working days, in conducting experiments to solve the raised issues;

the need to develop new computational models and private research methods to address these issues;

the attribution of expertise to Commission, complex or repeated;

the need to exit to the place of customs inspection of objects located outside the territory of the customs laboratory, or conduct research on the basis of other institutions;

the need to attract experts from other organizations and expert institutions.

According to the degree of complexity of customs expertise the deadlines for their conduct are determined by dividing them into four categories:

the first category — expertise that do not have any degree of complexity, their production requires up to three working days;

the second category- expertise that have at least one degree of complexity, their production requires up to five working days;

the third category- expertise that have at least two degrees of complexity, their production requires up to ten working days;

the fourth category — particularly complex expertise, having at least four degrees of complexity, for their production requires up to twenty working days.

The list of goods subject to mandatory performance of customs expertise in the course of their customs clearance is approved by the State customs Committee of the Republic of Uzbekistan using the risk management system.

Article 216. Additional and repeated customs expertise

Additional customs expertise is appointed to fill the gaps in the conclusion of the first (previous) customs expertise and is performed by

the same or another expert or a commission of experts.

Repeated customs expertise is appointed when the conclusion is groundlessness or its correctness is in doubt or the evidence underlying it is found to be unreliable. Repeated customs expertise can also be appointed when the conclusion on the first (previous) customs expertise was appealed by the authorized person or other interested person, and also (protested) by the prosecutor.

When appointing a repeated customs expertise, an expert (Commission of experts) the may be raised question about the scientific validity of previously applied research methods.

The decision on the appointment of a repeated customs expertise must contain the reasons for the disagreement of the body that appointed the repeated customs expertise with the conclusion of the first (previous) customs examination.

The performance of a repeated customs expertise shall be entrusted to another expert or Commission of experts. The expert (Commission of experts) who performed the first (previous) customs expertise may be present during the repeated customs expertise and give explanations, but does not participate in the study and drawing up the conclusion.

Article 217. Carrying customs expertise by the Commission of experts

Customs expertise can be carried out by several experts of one (Commission customs examination) or different expert specialties (complex customs examination).

Production of customs expertise by the Commission of experts is determined by the body that appointed the customs expertise.

The Commission of experts, which is entrusted with the production of customs expertise, will agree on the goals, sequence and scope of the upcoming research based on the need to address the issues set before it.

The Commission of experts entrusted with the production of customs expertise, each examiner independently conducts research, evaluates them personally and other members of the Commission, the results and forms conclusions on the issues raised within its special knowledge in science, technology, art or craft.

It is not allowed to conduct research in whole or in part by persons

who are not included in the Commission of experts.

When conducting a Commission customs expertise, each of the experts conducts research in full, and they jointly analyze got results.

Based on the research's results, the experts draw up and sign a joint conclusion.

In case of disagreements between experts, each of them gives a separate opinion on all or some of the issues that caused the disagreement.

A comprehensive customs expertise is appointed in cases where the establishment of circumstances that are important for the customs matters possible only by conducting several studies using different branches of knowledge.

When conducting a comprehensive customs expertise, each of the experts conducts research within their competence. The conclusion of the comprehensive customs expertise, indicates what studies and to what extent each of the experts conducted, what facts he personally established and what conclusions he came to. Each of the experts signs the part of the conclusion of the comprehensive customs expertise, that contains these studies, and is responsible for them.

The General conclusion (conclusions) is made by experts who are competent in evaluating the results obtained and formulating this conclusion (conclusions). If the basis of the final conclusion of the Commission of experts or part of it is the facts established by one of the experts (individual experts), then this should be indicated in the conclusion of the integrated customs expertise.

In case of disagreements between the experts, each of them shall give a separate conclusion of the integrated customs pertise on all or individual issues that caused the disagreement.

Chapter 31. Transportation of goods and vehicles under customs control

Article 218. Requirements and conditions of transportation of goods and (or) vehicles under customs control

Goods and (or) vehicles under customs control are transported from the customs authority of departure to the customs authority of destination under the responsibility of the carrier who accepted the goods and (or) vehicles for such transportation.

Documents to be submitted to the customs authority of destination shall be delivered and presented in the same manner as the goods and (or) vehicles to which they relate.

Goods and (or) vehicles transported under customs control must:

be delivered by the carrier to the customs authority of destination within the term established by the customs authority of departure, and along the routes, if they are established in accordance with part six of this article; be presented to the customs authority of destination; remain in unchanged condition except the changes due to natural wear or loss under normal conditions of transportation and storage, and not be used for any other aim, except transportation.

The deadline for delivery of goods to the customs authority of destination may not exceed the period determined on the basis of: for air transport-three calendar days; for road and river transport-ten calendar days; for railway transport-two thousand kilometers in thirty calendar days.

For goods transported under customs control, the period is set by a customs authority within the term established by part four of this article, based on the application of the carrier, the normal period of transportation of goods, type and capacity of the vehicle intended by the applicant of the route and other conditions of carriage.

The routes of transportation of certain goods under customs control through the customs territory are established by the Cabinet of Ministers of the Republic of Uzbekistan.

At the reasonable request of the authorized person or carrier, the intermediate customs authority shall extend the originally established period of delivery of the goods to the customs authority of destination.

When transporting goods by road, it is not allowed to place goods under customs control and other goods that are not under customs control in one vehicle.

For carriers carrying certain types of goods, the legislation may set additional requirements.

Article 219. Rights and obligations of the carrier

The carrier has the right not to accept goods and (or) vehicles for transportation if:

shipping documents are issued in violation of the established order; means of customs identification imposed on the vehicle and packaging of goods do not exclude the possibility of access to the transported goods without violating such provisions.

The carrier may also have other rights under the law.

When transporting goods under customs control through the customs territory, the carrier is obliged to:

ensure the safety of goods, seals and seals or other means of customs identification, if they were used;

not to allow carrying out cargo operations with goods without the consent of the customs authorities, except for reloading the goods to another vehicle in the case provided for in part one of article 225 of this Code;

place the transported goods in the customs control zone;

maintain vehicles in proper technical condition and ensure their compliance with the requirements for the equipment of vehicles for the transport of goods under customs control in accordance with article 227 of this Code;

deliver goods and (or) vehicles in an unchanged condition, except for changes due to natural wear or loss under normal conditions of transportation and storage, without using for any other purpose;

to pay customs payments in case of loss of goods or their transfer to other persons without the consent of the customs authority.

After arriving at the place of delivery, the carrier shall not have the right to leave the goods and (or) the vehicle unattended at the Parking place, change the Parking place, drop passengers off, perform any cargo and packaging operations with the goods, change, delete or destroy the means of customs identification without written notification of the customs authority.

The carrier may also bear other obligations in accordance with the law.

Article 220. Delivery Control Document

Control over the delivery of goods under customs control is carried out using the document of control of delivery of goods.

Delivery Control Document is a document containing data on the

goods transported under customs control on customs territory, necessary for the customs authorities control the delivery of the goods to the customs authority of destination.

The document of control of delivery of the goods is made out on each party of the goods or several parties of the goods transported on one or several shipping documents.

In cases stipulated by international agreements of the Republic of Uzbekistan, the documents defined by such agreements are used as the document of control of delivery of goods.

Article 221. Application of means of identification of goods and vehicles transported under customs control and their documents

The customs administration provides customs identification of goods and (or) vehicles transported under customs control on customs territory, the customs office of destination and checks the safety of means of customs identification. Intermediate customs authorities and customs authorities of destination in shipping documents may put down marks on the imposition of new means of customs identification.

Means of customs identification are imposed on the vehicle or on individual cargo spaces.

The main method of customs identification of goods and (or) vehicles transported under customs control on the customs territory is the imposition of seals and stamps on them. If it is impossible to apply seals and stamps, other means of customs identification provided for in article 197 of this Code shall be applied.

If the means of customs identification of the customs authorities of foreign States are found not to meet the requirements established in part one of article 227 of this Code, the customs body of departure shall perform customs inspection of the goods and (or) the vehicle with the imposition of new means of customs identification on them, as the corresponding entry is made in the shipping documents.

For the purpose of customs identification of documents, the customs authority of departure shall use means of customs identification in accordance with part two of article 197 of this Code.

Article 222. Measures to ensure compliance with customs legislation when transporting goods under customs control

Measures to ensure compliance with customs legislation when transporting foreign goods under customs control are:

application of customs convoy;

transportation of goods by customs carrier;

provision of security for payment of customs payments in accordance with Chapter 47 of this Code.

If a vehicle carrying goods under customs control does not meet the requirements of the first part of article 227 of this Code, the customs authority of departure shall allow the transportation of goods under customs control only if the vehicle is properly equipped or if measures are applied to ensure compliance with customs legislation specified in the first part of this article.

The measures provided for in part one of this article shall not be applied if:

goods are transported by rail, air and pipeline transport or by power lines;

they are established by international treaties of the Republic of Uzbekistan.

Article 223. Application of customs convoy

Customs convoy is applied to vehicles that transport foreign goods, except for the following cases:

transport of goods in accordance with the Customs Convention on the international transport of goods under the TIR Carnet (Geneva, 14 November 1975);

transportation of imported goods by national road carriers in vehicles equipped for the transportation of goods under customs control, upon presentation of a license card;

ensuring payment of customs payments in accordance with Chapter 47 of this Code;

.import into the customs territory of goods as humanitarian aid and technical assistance, as well as international mail and courier delivery in the presence of supporting documents.

Customs convoy begins no later than six hours after the arrival of the

vehicle at the customs office of departure.

Customs convoy may be performed in respect of one or more vehicles, but not more than twenty.

Customs fee is charged for customs convoy.

The procedure for customs support is established by the State customs Committee of the Republic of Uzbekistan.

Article 224. Measures taken as a result of an accident or force majeure or other circumstances that prevent the carriage of goods.

As a result of an accident or force majeure or other circumstances that prevent the carriage of goods to their destination, the carrier is obliged to:

take the necessary measures to ensure the safety of goods, vehicles and prevent their use;

immediately inform the nearest customs authority of the relevant circumstances, the location of the goods and the vehicle;

transport the goods or ensure their transportation, if his vehicle is damaged, to the nearest customs authority or other place specified by the customs authority.

The customs authority determines the measures taken to ensure customs control, depending on the nature of the incident, the degree of loss of quality of the goods and the technical condition of the vehicle carrying the goods.

The cases specified in the first part of this article that took place on the customs territory must be duly confirmed by the relevant authorized bodies.

The costs incurred by the carrier in connection with the measures provided for in this article shall not be reimbursed by the customs authorities.

Article 225. Cargo operations with goods transported under customs control

Cargo operations with goods transported under customs control are carried out in places specially designed for these purposes at the place of delivery of the goods and during the work of the customs authority. At the written request of the authorized person or the carrier, cargo operations may be carried out in other places and (or) outside the established working

hours of the customs body in the area of activity of which it is necessary to carry them out, under the control of this customs body.

In case of damage to a vehicle transporting goods under customs control, its temporary storage is allowed in the places of temporary storage established in article 84 of this Code. The period of storage established by the customs authority based on the time needed to repair the vehicle, which must not exceed the deadlines stipulated to a finding of the goods under the customs regime of temporary storage.

The customs authority may refuse to carry out cargo operations with the goods only if their implementation may lead to the loss of the goods or change its properties or cause the impossibility of further customs control over this product.

In case of transshipment of goods transported under customs control to another vehicle, the carrier who accepted the goods for further transportation under customs control is responsible for compliance with the requirements and conditions of this Chapter.

Article 226. Delivery of goods and documents for them to a place determined by the customs authority

The goods are delivered to the location of the customs authority of destination or other places determined by the customs authority of departure.

In cases where the goods are delivered to the customs authority of destination outside the time of its operation, it is placed in the customs control zone. The carrier shall notify the customs authority of destination of the delivery of the goods by providing this authority with:

- document control of delivery of goods;
- shipping document;
- delivered goods.

The notification must be made no later than thirty minutes after delivery, and in case of delivery outside the working hours of the customs office of destination no later than thirty minutes after the start of the working hours of customs body.

The customs authority of destination within three hours from the moment of receipt of the notification confirms the fact of delivery of the goods and the vehicle by putting a mark on the shipping documents. If a

customs violation is detected, the confirmation of the delivery of the goods and the vehicle is suspended until the end of the proceedings.

From the moment of confirmation of delivery of the goods, the goods acquire the status of being under the customs regime of temporary storage.

After delivery of the goods and submission to the customs authority of destination of the relevant documents and information, the goods may be unloaded or overloaded, placed in temporary storage at a customs warehouse, declared to a certain customs regime.

Expenses incurred by the carrier as a result of actions or circumstances stipulated by the requirements of this article shall be charged to the carrier's account and shall not be reimbursed by the customs authorities.

Chapter 32. Certificate of approval of the vehicle for transportation of goods under customs seals and stamps

Article 227. Requirements for the equipment of vehicles when transporting goods under customs seals and stamps

For the carriage of goods under customs seals and stamps transport vehicles should be constructed and equipped in accordance with the following requirements:

possibility to apply customs seals and stamps directly to the vehicle in a simple and reliable way;

the absence of the possibility of removing the transported goods from the sealed part of the vehicle or embedding other goods in it without leaving visible traces of opening or damage to the customs seal or stamp;

the vehicle and its cargo spaces must comply with the technical requirements established by the manufacturer for their construction and they must not contain secret places designed to hide the transported goods;

the design of the cargo areas of the vehicle in which the goods may be located must provide free access for customs inspection.

Compliance of the vehicle with the requirements specified in part one of this article may be confirmed in advance by obtaining a certificate of approval of the vehicle for the carriage of goods under customs seals and stamps (hereinafter-the certificate).

Customs authorities do not require advance approval of a vehicle for the transport of goods under customs seals and seals, except in the case of:

transportation of goods is carried out by a customs carrier;
the assumption is provided by international treaties of the Republic of Uzbekistan.

The certificate is issued by the customs authority on the basis of applications of legal and physical entities and is an admission for cargo vehicles, trailers and semi-trailers to transport goods under customs seals and stamps.

The certificate can be issued:

on an individual basis-when the applicant is a legal entity or individual operating cargo vehicles, trailers and semi-trailers;

by type of construction (series of cargo vehicles, trailers and semi-trailers)-when the applicant is a manufacturer that produces serially cargo vehicles, trailers and semi-trailers of the same type of construction.

The certificate is valid for two years.

Article 228. Requirements and conditions for obtaining a certificate

In order to obtain a certificate, the vehicle must meet the requirements of article 227, part one, of this Code and the conditions provided for in the The Convention on International Transport of Goods Under Cover of TIR Carnets (TIR Convention) (Geneva, 14 November 1975).

Article 229. Documents required to obtain a certificate

In order to receive a certificate on an individual basis, the applicant submits to the customs authority in whose area of activity a legal entity is registered or an physical entity permanently resides, the following documents:

application for a certificate in the form established by the State customs Committee of the Republic of Uzbekistan;

a copy of the document confirming the ownership or use of the vehicle;

certificate form in the form established by the The Convention on International Transport of Goods Under Cover of TIR Carnets (TIR Convention) (Geneva, November 14, 1975);

color photographs depicting the type of vehicle front, rear, left, right, as well as places for applying customs seals and stamps, confirmed by the

applicant. In one photograph, the simultaneous image of no more than two sides of one vehicle is allowed.

To obtain a certificate for the type of construction, the applicant shall submit the following documents to the customs authority in the area of activity of which vehicles are manufactured:

application for a certificate in the form established by the State customs Committee of the Republic of Uzbekistan;

drawings and a detailed description of the vehicle design; certificate form in the form established by the The Convention on International Transport of Goods Under Cover of TIR Carnets (TIR Convention) (Geneva, 14 November 1975);

color photographs showing the type of vehicle in front, back, left, right, as well as places for applying customs seals and stamps, confirmed by the applicant. No more than two sides of the same vehicle may be displayed simultaneously in one photograph.

The applicant's e-mail address may be specified in the certificate application. The indication of the applicant's e-mail address in the application for the issuance of the certificate is his consent to receive notification of the decision made on his application in electronic form through the information system.

The requirement from the applicant to submit other documents not specified in this article is not allowed.

The applicant is responsible for the accuracy of the information contained in the documents.

Article 230. Consideration of the application and making a decision on the issue or refusal to issue a certificate

To make a decision on the issue or refusal to issue a certificate, the customs authority:

when issuing a certificate on an individual basis - checks the submitted vehicle for compliance with the requirements and conditions for issuing a certificate specified in article 228 of this Code;

when issuing a certificate for the type of construction-checks one or more vehicles manufactured according to the declared type of construction for compliance with the requirements and conditions for issuing a certificate specified in article 228 of this Code.

The terms of consideration by the customs authority of the application and decision on the issuance of the certificate or refusal to issue it should not exceed from the date of receipt of the application:

ten working days - when issuing a certificate on an individual basis;

twenty working days - when issuing a certificate for the type of construction.

Customs fees are not charged for the examination of an application for the issuance of a certificate and for the issuance of a certificate.

The customs authority is obliged to issue (send) the certificate to the applicant or notify him in written form, including in electronic form through the information system, of the refusal to issue the certificate no later than one working day from the date of the relevant decision.

The certificate is issued to the applicant in the form established by the State customs Committee of the Republic of Uzbekistan.

The basis for refusal to issue a certificate is:

submission by the applicant of the documents required for the issuance of the certificate, not in full;

non-compliance of the vehicle with the requirements and conditions established by article 227 of this Code;

the presence of false or distorted information in the documents submitted by the applicant.

Refusal to issue a certificate on other grounds, including grounds of impracticability, is not allowed.

In the case of a decision to refuse to issue a certificate, the notification of refusal must indicate the reasons for the refusal and the rules of law.

The period during which the applicant has the right to eliminate the reasons for refusal and submit documents for reconsideration is ten working days from the date of receipt of the notification of refusal to issue the certificate.

In case of elimination by the applicant of the reasons which were the basis for refusal in issue of the certificate, repeated consideration of the application and (or) check of the motor vehicle, issue of the certificate or refusal in its issue are carried out by customs authority within three working days from the date of receipt of the application. An application filed after the expiration of the period specified in the notification is

considered to be re-filed and is considered on a general basis.

When re-consideration of application for issue of certificate not allowed refusing to issue a certificate on the grounds, not previously specified in the notification of refusal to issue the certificate.

The applicant has the right to appeal in accordance with the established procedure the decision of the customs authority to refuse to issue a certificate, as well as the actions (inaction) of an official of the customs authority.

Article 231. Termination of the certificate validity period

The validity period of certificate is terminated in the following cases:

the applicant's application for termination of the certificate;

bringing the vehicle into condition unsuitable for the transport of goods under customs seals and stamps;

establishing the illegality of the decision of the customs authority to issue a certificate;

replacement of national state registration numbers of motor vehicles;

expiration of the certificate.

With the occurrence of the cases specified in paragraphs three, five and six of the first part of this article, the certificate shall be considered terminated.

The certificate shall be terminated by the customs authority in the case specified in the second paragraph of the first part of this article, and by the court in the case provided for in the fourth paragraph of the first part of this article.

The court decision to terminate the certificate shall be communicated to the applicant and the customs authority within the time limits established by law.

The decision of the customs authority to terminate the certificate shall be communicated to the applicant in written form, indicating the reasons for the termination of the certificate, as well as specific legislation no later than one working day from the date of its adoption.

If the certificate is terminated, it shall be returned to the customs authority and destroyed.

Article 232. Cancellation of the certificate

The certificate is cancelled on the basis of:

applications of the applicant for cancellation of the certificate;

the fact of changing the vehicle design - when issuing a certificate for the type of construction;

establishing the fact of obtaining a certificate using false documents.

The certificate shall be cancelled by the customs authority in the cases specified in paragraphs two and three of part one of this article, and by the court in the case provided for in paragraph four of part one of this article.

In case of cancellation of the certificate it shall be returned to the customs authorities and destruction.

The court's decision to revoke the certificate shall be communicated to the applicant and the customs authority within the time limits established by law.

The decision of the customs authority to cancel the certificate shall be communicated to the applicant no later than one working day from the date of its adoption.

Article 233. Renewal of the certificate, extension of the certificate validity period and issue of its duplicate

The certificate is not subject to renewal.

Upon expiration of the certificate validity period, the certificate may be extended at the request of the applicant. The application for renewal of the certificate must be submitted to the customs authority before the expiration of the certificate. Extension of the certificate validity period is carried out in the manner prescribed for the issuance of the certificate.

There is no customs fee for extending the validity of the certificate.

In the case of loss or damage of the certificate a duplicate shall not be issued. At the same time, at the request of the applicant, a new certificate is issued on a general basis.

Article 234. Procedure for making marks in the certificate

If serious faults are found in an approved motor vehicle performing in the international transportation of goods, the customs authorities may prohibit the further movement of the vehicle or allow the further movement of the vehicle by taking the necessary control measures.

The approved motor vehicle must be brought into satisfactory condition as soon as possible and before its new use for the transport of goods under customs seals and stamps.

After the motor vehicle has been repaired in a condition that meets the conditions of approval, it must be submitted to the customs authority, which shall renew the certificate.

A motor vehicle in which serious faults are found may not be re-used for the carriage of goods under customs seals and stamps until the appropriate repairs have been made, as established in part three of this article.

Each mark entered in the certificate must be certified by the signature and personal seal of the customs official who made this mark, with the date of its introduction.

If the motor vehicle has a fault that, in the opinion of the customs authorities, is not of a serious nature and does not create the possibility of violation of customs legislation, the further use of this vehicle for the transport of goods may be permitted. The applicant, who is the owner of the certificate, is informed of these faults and must repair his vehicle accordingly.

Chapter 33. Activities of the customs carrier

Article 235. Customs carrier

A customs carrier is a legal entity of the Republic of Uzbekistan that meets the requirements and conditions specified in article 236 of this Code.

A legal entity of the Republic of Uzbekistan is recognized as a customs carrier after its inclusion in the Register of customs carriers.

The State customs Committee of the Republic of Uzbekistan maintains a Register of customs carriers and ensures its placement on its official website.

A customs carrier carries out the transportation of goods under customs control without the use of customs convey.

The relationship of customs carriers with senders and recipients of goods is based on a contractual basis.

Article 236. Conditions for inclusion in the Register of customs carriers

The conditions for inclusion of a legal entity of the Republic of Uzbekistan in the Register of customs carriers are:

availability of a license to carry out activities for international transportation of goods by road transport and the implementation of this activity for at least two years on the date of filing an application with the customs authority;

ensuring payment of customs payments in accordance with Chapter 47 of this Code;

availability of vehicles suitable for transportation of goods under customs seals and stamps in accordance with the requirements of article 227 of this Code;

existence of the contract of insurance of risk of civil liability of the legal entity of the Republic of Uzbekistan.

Article 237. Documents required for inclusion in the Register of customs carriers

For inclusion in the Register of customs carriers a legal entity of the Republic of Uzbekistan shall submit the following documents to the State customs Committee of the Republic of Uzbekistan:

application made in the form established by the State customs Committee of the Republic of Uzbekistan;

documents confirming compliance with the conditions provided for in article 236 of this Code.

The requirement from the applicant to submit documents not provided for in this article is not allowed.

The information contained in the documents submitted by the applicant shall be considered reliable in all cases until the customs authority has proved otherwise.

The applicant is responsible for the accuracy of the information contained in the documents.

Article 238. Grounds for exclusion from the register of customs carriers

The grounds for exclusion from the Register of customs carriers are: application of the customs carrier to exclude it from the Register of

customs carriers;
non-compliance with the conditions for inclusion in the Register of customs carriers;
non-compliance by the customs carrier with the obligations provided for in article 239 of this Code;
reorganization of the customs carrier, except for reformation;
liquidation of the customs carrier in accordance with the legislation.

Article 239. Rights and obligations of the customs carrier

The customs carrier has the right to:

- 1) transfer goods under customs control without the use of customs escort;
- 2) not to accept for transportation goods and vehicles in cases where:
shipping documents are issued in violation of the established order;
means of customs identification imposed on the vehicle and packaging of goods do not exclude the possibility of access to the transported goods without violating such provisions.

The customs carrier may also have other rights in accordance with the legislation.

The customs carrier is obliged to:

keep accounting of goods transported under customs control and submit accounting to the customs authorities on the carriage of such goods;
ensure compliance with the requirements of the third paragraph of article 236 of this Code when increasing the minimum wage within a month from the date of such change;

not to disclose, not to use for own purposes, except for the cases provided by the legislation, the information received from the sender of the goods, their recipient, constituting state secrets or other secret protected by law;

shipment, without changing the packaging or condition, except for changes due to natural wear and tear or loss under normal conditions of transportation and storage, without use for any purpose other than delivery;

provide goods and documents for them to the customs authority of destination, and at the request of officials of this customs authority-actually present the goods to the customs authority of destination;

not to transport other goods on the same vehicle at the same time with the goods under customs control; to ensure the safety of the

transported goods;

place goods that arrived at the destination outside the working hours of the customs authority in the customs control zone;

after delivery of the goods, do not leave them unattended at the Parking place without notification of the customs authority of destination, do not pack or Repack the goods, do not change, delete or destroy the means of customs identification. Violation of this duty does not entail liability of the customs carrier only if it proves that there was a real threat to the life and health of the crew of the transport vehicle, the threat of destruction, irretrievable loss or significant damage to the goods or vehicle. The customs carrier is obliged to immediately inform the nearest customs authority about these circumstances;

train your staff in the rules of transportation of goods under customs control;

maintain vehicles in proper technical condition and ensure compliance with the requirements and conditions of articles 227 and 236 of this Code;

to ensure the loading or transshipment of goods on their vehicles, unloading or transshipment of these vehicles on their own or by other organizations on the basis of an contract;

at the request of the customs body of destination, within the time period established by the customs body, ensure that the place of Parking, unloading or reloading of goods is changed, the original location of goods and vehicles is changed, the means of customs identification are removed or destroyed;

in the event of force majeure accident , take all necessary measures to ensure the safety of goods and vehicles and to prevent any use of them. At the same time, immediately inform the nearest customs authority about the circumstances of the accident or force majeure, the location of the goods and their vehicles, ensure the transportation of goods and vehicles to the nearest customs authority and take other measures that will be determined by this customs authority to ensure customs control;

inform the customs authority of changes in the information declared by him when it is included in the Register of customs carriers, within five working days from the date of change of such information.

The customs carrier may also bear other duties in accordance with the legislation.

Section V. Currency control and monitoring of foreign trade operations in customs matter

Chapter 34. Currency control

Article 240. Control over the import and export of cash national currency of the Republic of Uzbekistan and foreign currency

Control over the import and export of cash national currency of the Republic of Uzbekistan and foreign currency is carried out by customs authorities when physical entities cross the customs border.

Article 241. Verification when physical entities import and export cash national currency of the Republic of Uzbekistan and foreign currency

Verification of an physical entities the import and export of cash national currency of the Republic of Uzbekistan and foreign currency is carried out in order to prevent, detect and prevent violations of the legislation on currency regulation.

When importing and exporting cash national currency of the Republic of Uzbekistan and foreign currency is checked:

compliance with the limits of amounts allowed for import and export;

availability of permission of the Central Bank of the Republic of Uzbekistan or authorized banks for the import and export of cash national currency of the Republic of Uzbekistan and foreign currency in excess of the established limits of the amounts allowed for import and export;

compliance of the amounts available to the physical entity with the information specified in the customs Declaration.

Article 242. Measures taken when detecting offences related to the illegal import and export of cash national currency of the Republic of Uzbekistan and foreign currency

When detecting offenses related to the illegal import and export of cash national currency of the Republic of Uzbekistan and foreign currency, the customs authorities seize illegally imported and exported cash national currency of the Republic of Uzbekistan or foreign currency, conduct an inquiry, initiate an administrative or criminal case.

The customs authorities shall submit to the Department for combating tax, currency crimes and legalization of criminal proceeds under the General Prosecutor's office of the Republic of Uzbekistan

information on the illegal import and export of cash national currency of the Republic of Uzbekistan and foreign currency.

Chapter 35. Monitoring of foreign trade operations

Article 243. Implementation of monitoring of foreign trade operations

Monitoring of foreign trade operations is carried out by tracking and analyzing the execution of contracts (agreements) concluded between residents and non-residents of the Republic of Uzbekistan related to the movement of goods across the customs border and providing for mutual settlements in accordance with the legislation in the national currency of the Republic of Uzbekistan or foreign currency.

In the course of monitoring of execution of contracts (treaties, agreements) carried out verification of the information contained in a Single electronic information system of foreign trade operations, Cargo customs Declaration, and the monitoring of compliance of the actual characteristics and range in quantity and quality of goods to the data specified in the Unified electronic information system of foreign trade operations, and compliance checking of contracts (treaties and agreements) legislative requirements and to identify overdue accounts receivable for them.

Article 244. Interaction of customs authorities with other authorized bodies in monitoring foreign trade operations

The state customs Committee of the Republic of Uzbekistan, being one of the bodies that carry out currency control, interacts with other authorized bodies in the field of foreign trade operations, as well as banks and other organizations by exchanging information, including through a Single electronic information system for foreign trade operations.

Article 245. Measures taken when customs authorities detect signs of violations of currency legislation

Customs authorities, in case of detection of signs of violations of currency legislation, inform the State tax Committee of the Republic of Uzbekistan about the facts:

submission to the customs authorities during customs clearance of imported (exported) goods of documents containing false information in

order to unreasonably overestimate (understate) the invoice value of the goods in comparison with the value of the goods declared in the country of the exporter (importer);

receipt of goods from suppliers who are not contractors under contracts (agreements);

export of goods without advance payment, opening a letter of credit, obtaining a guarantee from the buyer's Bank or issuing an insurance policy for export contracts (agreements) against political and commercial risks;

other violations of the law in the course of export-import operations.

If the tax authorities confirm the facts presented, as well as other authorized bodies present the facts of committing an offense in the field of currency control, the customs authorities have the right to: refuse to customs clearance of goods exported from the Republic of Uzbekistan, before repayment of overdue contract receivables;

calculate and charge additional customs fees;

transfer to the authorized bodies of the Republic of Uzbekistan materials related to foreign exchange earnings;

perform other actions within the rights established by the Law of the Republic of Uzbekistan "On state customs service".

Section VI. Customs clearance

Chapter 36. General provisions

Article 246. Production of customs clearance

Goods placed by an authorized person under the selected customs regime and vehicles are subject to customs clearance.

The procedure for customs clearance is applied depending on the types of goods transported across the customs border, taking into account the types of transport used, categories of physical entities moving goods and vehicles.

Customs clearance is carried out regardless of the country of origin, departure or destination of goods, the purpose of moving across the customs border and use in the customs territory.

In accordance with international treaties of the Republic of Uzbekistan, documents of other States used for customs control may be applied in order to simplify and speed up customs clearance.

Article 247. Place and time of customs clearance

Customs clearance is performed at the location of the customs authorities and during their work.

Customs clearance may be carried out in other places and outside the working hours of the customs body at the request of the declarant or other authorized person and at his expense.

Persons interested in customs clearance carried out directly on their territories or in their premises, and not in the locations of customs authorities, provide these bodies with office and household premises, equipment and communication facilities free of charge.

Article 248. Start and end of customs clearance

Customs clearance begins from the moment of submission to the customs authority of documents in respect of goods and (or) vehicles, and in cases provided for by article 162 of this Code,

- an oral statement or other actions that indicate the intention of an physical entity to carry out customs clearance.

Customs clearance is completed when the relations between the customs authority and the declarant or authorized person related to the placement of goods under the customs regime and (or) the completion of this customs regime, the calculation and payment of customs payments or other actions provided for by this Code are settled.

Customs clearance of goods and (or) vehicles transported across the customs border is completed after:

implementation of veterinary, phytosanitary, ecological and other types of state control in cases stipulated by legislation;

certificates of availability of documents of a permissive nature, if the receipt of these documents is provided by acts of legislation.

Customs clearance of goods and (or) vehicles and verification of submitted documents shall be carried out by the customs authority within three working days from the date of acceptance of the customs Declaration and submission of all necessary documents and information. This period does not include the time required for the control of goods and (or) vehicles by other state authorities.

Article 249. Documents and information required for customs clearance

For customs clearance, the customs authorities must be provided with documents and information, the list and terms of submission of which are established by this Code.

Customs clearance of goods is carried out in the presence of information about the payment of customs payments (except for the case of granting a delay or installment payment of customs payments) on the personal account of the payer in the information system of customs authorities, represented by the servicing banks (treasuries).

When carrying out customs clearance of goods, the placement of which under the appropriate customs regime requires obtaining documents of a permissive nature, the customs authority checks the presence of such a document in the information system of the customs authorities.

In case of absence of the corresponding document of allowing character in information system of customs authorities customs authorities have the right to refuse customs registration.

An official of the customs authority who has allowed the release of goods without a corresponding document of a permissive nature specified in part three of this article shall be liable in the prescribed manner.

The list of documents and information required for customs clearance shall be published on the official website of the State customs Committee of the Republic of Uzbekistan.

Article 250. Presence of authorized persons during customs clearance

Authorized persons have the right, and at the request of the customs authority must be present at the customs clearance of goods and (or) vehicles and assist customs officials in the production of customs clearance.

Article 251. Simplified procedure for customs clearance of individual goods

The simplified procedure for customs clearance of individual goods includes:

delivery of goods from the customs authority of departure to the customs authority of destination without applying the measures provided

for in article 222 of this Code;

placing the goods in places that do not have the status of a customs warehouse;

implementation of customs clearance of goods on the basis of copies of shipping documents with subsequent provision of their originals;

verification of documents during customs clearance of cargo customs Declaration without selection of tests and samples of goods.

The simplified procedure for customs clearance of certain goods may include other measures in accordance with the legislation.

Customs clearance of goods moved across the customs border that are necessary for the elimination of the consequences of force majeure accidents, as well as goods sent as humanitarian aid, perishable goods, live animals, radioactive materials is carried out in a priority and simplified order.

Chapter 37. Declaring

Article 252. Goods and (or) vehicles subject to declaring

Goods and (or) vehicles are subject to Declaration to the customs authorities when they are moved across the customs border, changing the customs regime, as well as in other cases established by this Code.

Article 253. Place of declaring

A customs Declaration may be submitted to any customs authority competent to accept a customs Declaration.

The State customs Committee of the Republic of Uzbekistan, in order to ensure control over compliance with customs legislation, determines that the declaring of certain categories of goods and (or) vehicles should be made only in certain customs authorities, depending on:

the need to use specialized equipment and (or) special knowledge for customs clearance of cultural property, weapons, military equipment and ammunition, radioactive materials;

type of transport used for international transportation of goods (road, air, rail, river, pipeline transport and power lines);

certain types of goods in respect of which repeated cases of violation of customs legislation or economic policy measures have been established;

goods containing objects of intellectual property.

Vehicles carrying goods are declared at the same time as the goods.

Empty vehicles and vehicles carrying passengers are declared when crossing the customs border.

River and aircraft are declared at the river port or airport of arrival at the customs territory or at the river port or airport of departure from the customs territory.

Article 254. Form of declaring

Declaring is made by means of a statement in the established form (oral, written, electronic) of reliable information about goods and (or) vehicles, their customs regime and other information necessary for customs purposes.

Article 255. Customs declaration

A customs Declaration is a document containing information necessary for the purposes of customs control.

The list of information to be specified in the customs Declaration is limited only to that information which is necessary for the purposes of calculation and collection of customs payments, formation of customs statistics and application of customs legislation. If the customs Declaration is used as an accounting document for the purposes of currency control carried out by the customs authorities, the customs Declaration shall also contain the information necessary for these purposes.

Forms of customs declarations, the list of information to be specified in them, the order of their submission to the customs authorities shall be established by the State customs Committee of the Republic of Uzbekistan.

Article 256. Types of customs declarations

When declaring goods and (or) vehicles, the following types of customs declarations are applied:

Declaration for the vehicle;

Cargo customs declaration;

Passenger customs declaration.

Article 257. The Declaration for the vehicle

A Declaration on a vehicle is a document on the arrival or departure of a vehicle for commercial use, containing information about the vehicle,

its route, the goods transported, the crew and passengers. The customs authorities shall accept as a Declaration for a vehicle the carrier's documents stipulated by international agreements of the Republic of Uzbekistan. The vehicle Declaration is submitted by the carrier.

Article 258. Cargo customs declaration

A cargo customs Declaration is a document submitted by a declarant or customs broker to a customs authority and containing reliable information about goods placed under a certain customs regime. The cargo customs Declaration is submitted in electronic form or in writing on paper. Lists of goods, customs procedures, as well as cases in which the Declaration can be made in writing on paper, are established by the Cabinet of Ministers of the Republic of Uzbekistan. If goods are declared in writing on paper, such Declaration must be accompanied by an electronic copy.

The cargo customs Declaration can be used for preliminary Declaration, as well as as a short, temporary, incomplete or periodic cargo customs Declaration.

Article 259. Passenger customs declaration

A passenger customs Declaration is a document filled in and submitted to the customs authority by physical entity who transfer declared goods and vehicles intended for non-commercial purposes across the customs border.

Article 260. Methods of declaring

Declaring of goods is made:

a) in oral form - when declaring goods of physical entities for non-commercial purposes, the cost and quantity of which does not exceed the norms of duty-free import and the norms of import of goods that are not subject to excise tax, established by law;

b) using a passenger customs Declaration:

goods of physical entities for non-commercial purposes, the cost and quantity of which exceeds the norms of duty-free import and the norms of import of goods that are not subject to excise tax, established by law;

goods that are personal property of physical entity, when changing the place of residence (with the presence of a mark on deregistration from

the previous place of residence), except for motor vehicles;

vehicles of physical entities for non-commercial purposes in the cases specified in articles 158 and 160 of this Code;

national currency of the Republic of Uzbekistan and currency values; goods in respect of which the relevant prohibitions and (or) restrictions are established in accordance with the legislation;

C) using the cargo customs Declaration:

goods for legal entities and physical entities engaged in entrepreneur activities without the formation of a legal entity, except for the cases provided for in paragraph “d” of this article;

goods of physical entities for commercial purposes;

vehicles of individuals for non-commercial purposes, except for the cases specified in articles 158 and 160 of this Code;

goods transferred across the customs border in separate baggage that is imported or exported before or after the entry or exit of an physical entity;

d) using shipping documents:

when transferring goods across the customs border for legal entities and physical entities engaged in entrepreneur activities without the formation of a legal entity, the cost of up to ten minimum wages, except for cases when the goods are transferred within the framework of the performance of obligations under foreign trade contracts (agreements), other cases provided by law;

when exporting goods worth the equivalent of up to one thousand US dollars at the official exchange rate set by the Central Bank of the Republic of Uzbekistan on the day of their Declaration, through online stores in the world information network Internet.

Article 261. Deadline for submitting customs Declaration

For goods imported into the customs territory, except for the cases provided for in Chapters 22, 23 and 25 of this Code, the customs Declaration shall be submitted no later than fifteen calendar days from the date of presentation of the goods to the customs authority of destination.

If the end of the period for submitting a customs Declaration falls on a non-working day of the customs authority, the day of the end of this period is considered to be the next working day of the customs authority.

In respect of goods placed under the customs regime of customs transit, the submitting of a customs Declaration is carried out simultaneously with the presentation of goods or immediately after the import of goods and vehicles into the customs territory.

The customs Declaration for exported goods is submitted before their actual export.

A customs Declaration in respect of goods whose customs regime is changed without exportation of the goods themselves or their importation shall be submitted before the end of the previous customs regime.

When physical entities move goods across the customs border in hand Luggage and accompanied baggage for non-commercial purposes, the customs Declaration is submitted simultaneously with the presentation of the goods.

Vehicles entering the customs territory are declared no later than three hours after crossing the customs border, and those leaving - no later than three hours before crossing the customs border.

Article 262. Preliminary declaration

Preliminary Declaration of goods is the Declaration of goods before their arrival at the customs territory, which can be applied at the request of the declarant.

If the use of shipping documents is envisaged for customs purposes, copies of these documents certified by the declarant shall be attached to the preliminary customs Declaration, and, if necessary, after the arrival of the goods on the customs territory, the customs authority shall compare the information specified in the copies with the information contained in the original documents.

After completing the comparison of information and payment of due customs payments before the arrival of the goods to the customs territory, the preliminary customs Declaration is used as a single document necessary for applying customs operations to the goods, except for cases when the Declaration does not contain all the necessary information and (or) documents which are not presented in full, necessary for customs clearance.

A preliminary customs Declaration is considered to be unsubstantiated if, within thirty calendar days from the date of its

acceptance, the goods specified in this Declaration are not presented to the customs body that accepted the Declaration.

Article 263. Documents and additional information required for customs clearance

The submission of the customs Declaration is accompanied by the submission of the necessary documents to the customs authority. The customs authority may request additional information to verify the information contained in the customs Declaration and other submitted documents. The list of the specified documents and additional information is determined by the customs legislation.

Documents drawn up in foreign languages used for international transportation may be submitted to the customs authority.

The customs authority sets a time limit for the submission of missing documents and information.

Article 264. The acceptance of the customs Declaration

The customs authority may not refuse to accept the customs Declaration.

Registration of acceptance of the customs Declaration is made on the day of its submission by registration.

From the moment of registration of acceptance of the customs Declaration it becomes the document testifying to the facts having legal value.

Article 265. Modification, addition, re-registration, revocation and cancellation of the customs Declaration

The information specified in the customs Declaration can be changed or supplemented by the declarant, and the submitted customs Declaration can be withdrawn by him.

Changes, additions and (or) revocation may be made before the customs Declaration is accepted.

After the customs Declaration is accepted, the change, addition, re-registration, revocation and (or) cancellation is made after the declarant has applied to the customs authority.

A change or addition to a customs Declaration may not extend or narrow its scope.

Officials of the customs bodies may not, on its own initiative, instructions or request of the declarant or third parties to fill in a written customs Declaration, modify or Supplement the information stated in the customs Declaration, except entering the customs Declaration information that is within the competence of customs bodies, and also amendments or additions of the encoded information used for machine processing if such information in uncoded form are bathing in the customs Declaration.

Article 266. Procedure for changes, additions, re-registration, revocation and cancellation of cargo customs Declaration

At the request of the customs authority or at the request of the authorized person after completion of customs clearance and placement of goods under a certain customs regime may be modification, addition, renewal or cancellation of cargo customs declarations within three years from the date of receiving customs cargo Declaration.

A cargo customs Declaration may be withdrawn by the declarant or customs broker before the goods are released if the reasons specified by the declarant or customs broker are recognized by the customs authority as justified. The cargo customs Declaration for exported goods may also be revoked after the release of these goods, but before their actual export.

The procedure for making changes, additions, revocation, re-registration and cancellation of cargo customs declarations shall be established by the State customs Committee of the Republic of Uzbekistan in accordance with this article.

Article 267. Brief cargo customs Declaration

A brief cargo customs Declaration is applied before placing goods and vehicles under a certain customs regime, including when transporting goods under customs control.

A brief cargo customs Declaration is submitted by the carrier or an authorized person simultaneously with the presentation of the goods to the customs authority at the place of their arrival at the customs territory or delivery of the goods to the customs authority of destination. If the carrier or the authorized person does not have all the necessary documents to fill it out, on the basis of the application of the carrier or the authorized person, a brief cargo customs Declaration shall be submitted no later than the next working day after the presentation of the goods.

As a brief cargo customs Declaration, transport and commercial documents are used, including those drawn up in foreign languages used for international transport and containing the following information:

name and location of the sender (recipient) of the goods in accordance with the transport documents;

country of origin and country of destination;

name of goods;

quantity of goods, including gross / net weight of goods (in kilograms) or volume of goods (in cubic meters);

the number of cargo spaces, the nature and methods of packaging and labeling of goods;

invoice (declared) cost of the goods;

information about the classification code of the goods in accordance with the Commodity nomenclature of foreign economic activity of the Republic of Uzbekistan at the level of at least six characters.

Article 268. Temporary cargo customs Declaration

When transferring goods across the customs border by pipeline transport or by power lines, it is allowed to pre-declare the goods by submitting a temporary cargo customs Declaration. After the actual movement of goods across the customs border within the time limits set by the customs authority, the declarant or customs broker must submit a cargo customs Declaration.

In the temporary customs Declaration is permitted statement information based on the intent to move the approximate amount of goods, conditional customs value (valuation) defined according to quantity of goods, planned to moving through customs border and (or) provided by conditions of the contract (agreement) procedure for the determination of the price of the item and the intended quality of goods.

Article 269. Incomplete cargo customs Declaration

An incomplete cargo customs Declaration may be filed if the declarant or customs broker does not have all the necessary information to fill it out for reasons beyond his control, provided that it is possible to identify the goods.

Incomplete cargo customs Declaration may be filed in the cases specified in paragraphs “b”, “d” and “e “ of the second part of article 22 of

this Code.

The declarant or customs broker shall attach a written obligation to submit the missing information and a duly completed cargo customs Declaration to the incomplete cargo customs Declaration within a period not exceeding sixty calendar days from the date of acceptance of the incomplete cargo customs Declaration by the customs authority, unless a different period for providing certain information is provided by the customs legislation.

When declaring using an incomplete cargo customs Declaration, the same requirements and conditions of legislation are applied, the control over the execution of which is entrusted to the customs authorities, including the procedure for calculating and paying customs duties, as if a properly completed cargo customs Declaration was originally filed.

Article 270. Periodic cargo customs Declaration

The periodic cargo customs Declaration is applied at regular movement through customs border by the same person of the goods identical on the country of origin, physical characteristics, quality, the producer and the code of the goods on the Commodity nomenclature of foreign economic activity of the Republic of Uzbekistan at the level of ten characters.

Regular movement by the same person is understood as movement across the customs border of the goods specified in the first part of this article more than once within sixty calendar days from one consigner to another consignee within the same contract (agreement) on the same terms. In this case, a single cargo customs Declaration shall be submitted for all goods transported across the customs border within a certain period of time. This procedure may not lead to a violation of the deadline for temporary storage of goods or to a violation of the terms of payment of customs duties.

Chapter 38. Release of goods and vehicles

Article 271. Basis for the release of goods and vehicles

The basis for the release of goods and vehicles is compliance with the following conditions:

customs clearance and inspection of goods by customs authorities did

not reveal any violations of customs legislation;

the customs authority is provided with licenses, certificates, permits of other state bodies necessary for the release of goods in accordance with the legislation or international agreements of the Republic of Uzbekistan, except for cases when such documents may be submitted after the release of goods and vehicles;

the declarant or customs broker (if the customs broker performs customs clearance operations on the basis of the contract) has met the necessary requirements and conditions for placing goods and vehicles under the selected customs regime;

in respect of goods and vehicles, customs payments have been paid or security has been provided for their payment.

Article 272. Release of goods before submission of the cargo customs Declaration

When goods specified in article 251 of this Code are moved across the customs border, the goods may be released before the cargo customs Declaration is filed or before the completion of customs clearance operations, provided that the declarant or customs broker complies with the following conditions:

presented shipping documents containing the necessary information to identify the goods;

for radioactive materials, licenses, certificates, permits of the relevant state bodies are provided, which are necessary for their release in accordance with the legislation or international agreements of the Republic of Uzbekistan;

payment of customs duties in accordance with Chapter 47 of this Code is ensured;

a written obligation to submit a cargo customs Declaration or complete customs clearance within fifteen calendar days from the date of release of the goods is submitted.

It is prohibited to use and transfer to third parties, including by sale or other alienation of perishable goods and live animals released before the filing of the cargo customs Declaration.

Article 273. Release of goods in case of violation of customs legislation

In the case of violations of customs legislation, the release of goods may be made before completion of proceedings on violation of customs legislation under the conditions that:

- the goods have not been seized or seized in accordance with the law;
- the goods are not subject to confiscation or circulation to the state revenue in accordance with the legislation;
- the declarant is provided for the payment of customs duties, which may be accrued as a result of consideration of the case of violation of customs legislation, and fines or other penalties provided for by law.

Section VII. Declarant, customs broker and customs clearance specialist

Chapter 39. Declarant

Article 274. Requirements for the declarant

The declarant can be:

- 1) legal and physical entity of the Republic of Uzbekistan;
- 2) foreign person:
 - physical entity who transfer goods for non-commercial purposes;
 - person who granted customs privileges in accordance with section X of this Code;
 - permanent establishment of a non-resident in the Republic of Uzbekistan, established in accordance with the legislation;
 - a person having representation, accredited on the territory of the Republic of Uzbekistan in the established order, while declaring the customs regimes for temporary import, re-export, customs transit, and also the customs regime of release for free circulation (import) of goods imported for own needs of such representative;
 - carrier when transporting goods under customs control.

Article 275. The rights of the declarant

When declaring goods, the declarant has the right: to inspect and measure the goods under customs control, to take their tastes and samples before submitting the customs Declaration and other documents necessary for customs purposes;

be present during the customs clearance of goods and (or) vehicles, inspection of goods by customs officials when they take tests and samples; to get acquainted with the results of research conducted tests and samples of goods selected by customs officials;

access to information systems of customs authorities intended for submission of documents and information necessary for Declaration of goods in electronic form.

When determining the customs value of the goods, the declarant has the right to: prove the authenticity of the information provided to the customs authority used in determining the customs value of the goods;

if there is a need to clarify the declared customs value of the goods with the permission of the customs authority to use the declared goods, provided that the payment of customs payments or payment of customs payments in accordance with the customs value of the goods determined by the customs authority;

appeal against the decision of the customs authority, actions (inaction) of its officials in relation to the determination of the customs value of the goods in the manner prescribed by law.

The declarant may also have other rights in accordance with the law.

Article 276. Obligations of the declarant

The declarant is obliged to:

to make declaring of goods and (or) vehicles; to submit to the customs authority documents and (or) information necessary for customs purposes, including compliance with the requirements of veterinary, phytosanitary, environmental and other types of state control conducted by the authorized bodies in respect of the declared goods and (or) vehicles;

present at the request of the customs authority goods and (or) vehicles transported across the customs border;

at the request of the customs authority to carry out weighing and other determination of the quantity and quality of goods, as well as to perform cargo operations in relation to the declared goods and (or) vehicles;

to make the correct calculation of customs payments; to pay customs payments or provide security for their payment in accordance with Chapter 47 of this Code;

be present at the request of the customs authority during the customs clearance of goods and (or) vehicles and assist officials of the customs authority in the production of customs clearance;

comply with the requirements and conditions of the customs regime under which the goods and (or) vehicles are placed;

when declaring goods and (or) vehicles in a timely manner to inform the customs authorities about the detected change, destruction, damage or loss of customs identification, damage to containers and packaging, non-compliance of goods with the information contained in the shipping and other documents for customs control.

In determining the customs value of goods the declarant shall: inform customs on the customs value of goods; at the request of the customs authority to provide information relating to the determination of the customs value of the goods.

Expenses incurred by the declarant in connection with the clarification of the declared customs value of the goods or providing additional information to the customs authority shall be paid by the declarant. An increase in the period of customs clearance of goods, due to the determination of the customs value, can not be used by the declarant to obtain the actual deferral of customs payments.

The declarant may also bear other obligations in accordance with the law.

Chapter 40. Customs broker

Article 277. The activities of the customs broker

The activity of a customs broker is to perform customs operations on behalf of and on behalf of the declarant or an authorized person in accordance with the customs legislation.

The relationship of the customs broker with the declarant or authorized person is based on the contract.

The rights, duties and responsibilities of a customs broker provided for by this Code may not be limited by an agreement concluded between a customs broker and a declarant.

The customs broker carries out its activities on the basis of the permission of the customs authority.

Permission requirements and conditions for performing activities as a customs broker do not apply to legal entities of the Republic of Uzbekistan that have a specialist in customs clearance and do not provide customs clearance services to third parties.

The State customs Committee of the Republic of Uzbekistan maintains a register of customs brokers and ensures its placement on its official website.

Legal entity not providing customs clearance services to third persons, shall submit to the State customs Committee of the Republic of Uzbekistan the notification of available staff of customs specialists with a copy of the order (or extract from the order) on the decision to work in a state legal entity of specialist in customs clearance and termination of a labor contract in previous work.

Article 278. Requirements and conditions for obtaining a permit to operate as a customs broker

The requirements and conditions for obtaining permission to carry out activities as a customs broker are:

the presence of at least two specialists in customs clearance who have the appropriate qualification certificate;

ensuring payment of customs payments in accordance with Chapter 47 of this Code (except for the service of diplomatic service under the Ministry of foreign Affairs of the Republic of Uzbekistan, which provides customs clearance services to diplomatic representation and consular offices of foreign States in the Republic of Uzbekistan, representatives of international intergovernmental organizations and their equivalent representative offices, as well as their staff).

Article 279. Documents required for obtaining permission to carry out activities as a customs broker

To obtain permission to carry out activities as a customs broker, a legal entity shall submit an application to the State customs Committee of the Republic of Uzbekistan, which shall indicate:

name of the legal entity;

availability of specialists in customs clearance, indicating the numbers of qualification certificates;

location (postal address) of the legal entity, including phone number

and code in accordance with the General classification of enterprises and organizations (GCEO);

bank details.

The application for obtaining permission to carry out activities as a customs broker is accompanied by a document confirming the provision of customs payments in accordance with Chapter 47 of this Code (with the exception of the Diplomatic service at the Ministry of Foreign Affairs of the Republic of Uzbekistan, which provides customs clearance services to diplomatic representatives and consular offices of foreign states in the Republic of Uzbekistan, representative offices of international intergovernmental organizations and equivalent representative offices, as well as their staff).

The application for issuing permission to carry out activities as a customs broker may indicate the electronic address of the legal entity. The indication in the application for issuing permission of the electronic address of the legal entity is his consent to receive notification of the decision on his application in electronic form through the information system.

The requirement from the applicant to provide documents not provided for by this article is not allowed.

The liability for the accuracy of the information contained in the application for permission to carry out activities as a customs broker lies with the legal entity.

Article 280. Consideration of the application and taking decision to issue or refuse to issue a permit on implementation of activities as a customs broker

The State Customs Committee of the Republic of Uzbekistan considers the application, issues or refuses to issue a permit to carry out activities as a customs broker within a period not exceeding ten working days from the date of receipt of documents.

The customs fee is not charged for consideration of the application, re-registration, issuance of a permit and its duplicate.

In order to make a decision on issuing or refusing a permit, the State customs Committee of the Republic of Uzbekistan shall verify compliance with the permit requirements and conditions for carrying out activities as a

customs broker specified in article 278 of this Code.

The permission is issued to the applicant in the form established by the State customs Committee of the Republic of Uzbekistan, without limitation of validity.

The permission to operate as a customs broker is issued on a special form and must contain the following: name of the legal entity, indication of its organizational and legal form and location;

date of issue and ordinal number in the register of customs brokers; taxpayer identification number for legal entities. Information contained in the register of customs brokers is published on the official website of the State customs Committee of the Republic of Uzbekistan and is open for review.

The State customs Committee of the Republic of Uzbekistan is obliged to issue (send) a permit to a legal entity to carry out activities as a customs broker or in written form, including in electronic form through an information system, to notify it of the refusal to issue a permission no later than one working day from the date of appropriate decision.

The permit is not transferable to another legal entity.

If the State Customs Committee of the Republic of Uzbekistan, during the period of consideration of an application for issuing a permit to carry out activities as a customs broker, issuing or refusing to issue it, does not issue a permit or does not refuse to issue it, then upon the expiration of the period provided for by the first part of this article , the legal entity has the right to carry out activities as a customs broker, having notified the State Customs Committee of the Republic of Uzbekistan in written form.

In the case provided for in part nine of this article, the customs authority shall issue (send) a permit to the applicant within five working days after receiving the written notification. Prior to obtaining a permit, an application with a note on the date of its acceptance and a written notification sent by the applicant to the customs authority are equal to the permit and are the basis for carrying out activities as a customs broker.

The basis for refusal to issue a permission is: the applicant's submission of documents required for the issuance of a permit, not in full;

non-compliance of the applicant with the permitted requirements and conditions for carrying out activities as a customs broker specified in article 278 of this Code;

the presence of false or distorted information in the documents submitted by the applicant.

Refusal to issue a permit to carry out activities as a customs broker on other grounds, including on grounds of impracticability, is not allowed.

A notice of refusal to issue a permit shall be handed over (sent) to a legal entity indicating the reasons for the refusal, specific legislation and the period during which the legal entity, having eliminated the specified reasons, can submit documents for reconsideration. A legal entity has the right to eliminate the reasons for refusal and submit an application for reconsideration within fifteen working days from the date of receipt of the notification of refusal to issue a permit.

If the applicant eliminates the reasons that served as the basis for the refusal to issue the permit, within the established time period, the reconsideration of the documents, the issuance of the permit or the refusal to issue it are carried out by the State Customs Committee of the Republic of Uzbekistan within a period of not more than ten working days from the date of receipt of the application to eliminate the reasons for the refusal and relevant documents certifying their elimination. Customs fee for reconsidering the application is not charged.

At repeated consideration of the application it is not allowed to bring the reasons of refusal which were not earlier stated in the notification, except for giving the reasons of refusal connected with the documents certifying elimination of earlier specified reasons.

An application filed after the expiration of the period specified in the notification is considered to be re-filed and is considered on a general basis.

Article 281. The rights of customs broker

The customs broker has the right to:

require from the declarant or authorized person documents and information necessary for customs clearance, including those containing information constituting a commercial, banking or other secret protected by law, and receive such documents and information;

submit a cargo customs declaration and submit documents and information necessary for the declaring of goods;

access to information resources of customs authorities for the

purpose of declaring goods in accordance with the procedure established by the State customs Committee of the Republic of Uzbekistan;

when determining the customs value of goods to use the rights granted to the declarant in accordance with part two of article 275 of this Code;

perform other actions necessary for customs clearance and customs control, as an authorized person;

appeal against decisions of customs authorities, actions (inaction) of their officials in the order prescribed by law.

The customs broker may also have other rights in accordance with the legislation.

Article 282. Obligations of customs broker

The customs broker is obliged to:

ensure compliance with the requirements of the third paragraph of article 278 of this Code when increasing the minimum wage within a month from the date of such change;

when performing customs operations, submit to the customs authority the documents and information necessary for customs purposes;

make a Declaration of goods in compliance with the requirements established by law, prohibitions, restrictions and submit a customs Declaration to the customs authority;

when determining the customs value of goods to bear the duties assigned to the declarant in accordance with part two of article 276 of this Code;

assist customs authorities in customs clearance;

do not disclose or use for their own purposes, except as provided by law, received from the consigner of goods, their recipient information constituting state secrets or other secrets protected by law.

The customs broker may also have other duties in accordance with the legislation.

The fact that the duties specified in part one of this article are fulfilled does not impose on the customs broker the obligations to perform operations related to the completion of the customs regime.

Article 283. Re-registration, suspension, termination, cancellation of the permission to to carry out activities as a customs broker and issue a duplicate

The procedure for re-registration, suspension, termination, cancellation of of the permission to to carry out activities as a customs broker and issue a duplicate is established by law.

Chapter 41. Customs clearance specialist

Article 284. Requirements for a customs clearance specialist

A customs clearance specialist may be a physical entity of the Republic of Uzbekistan who has a qualification certificate issued by the State customs Committee of the Republic of Uzbekistan and has concluded an employment contract with a customs broker or other legal entity and performs customs clearance actions on behalf of this legal entity.

Article 285. Qualification certificate of a customs clearance specialist

The qualification certificate of a customs clearance specialist is a document certifying the right of its owner to act as a customs clearance specialist during the validity period of the qualification certificate, in the form established by the State customs Committee of the Republic of Uzbekistan.

The validity period of the qualification certificate of a customs clearance specialist is five years from the date of its issuance or extension.

The procedure for training, professional development of a customs clearance specialist, issuance, re-registration (extension of validity), suspension, termination, cancellation of a qualification certificate of a customs clearance specialist is established by the State customs Committee of the Republic of Uzbekistan.

The qualification certificate of the customs clearance specialist is not subject to transfer to another person.

Customs fees are charged for training a customs clearance specialist, issuing, re-registering and renewing a qualification certificate.

Article 286. Rights of a customs clearance specialist

In carrying out its activities, the customs clearance specialist has the right to:

a) be present at customs clearance of the declared goods and (or) vehicles, in the selection of samples and specimens of goods;

b) perform inspection of the declared goods and (or) vehicles under customs control, their weighing and other determination of quantity, and also with the consent of the customs authority to carry out selection of samples and specimens of goods;

C) get acquainted with the results of the customs expertising (investigation) of samples and specimens of goods carried out by the customs authorities;

d) access to the customs control zone for customs clearance operations;

e) receive information and advice from customs authorities on customs issues in accordance with the established procedure;

e) obtain an electronic digital signature from the customs authorities in in his (her) name.

When performing preliminary operations, the customs clearance specialist also has the right to:

a) notify the customs authorities of the intention of the declarant or authorized person to remove goods and (or) vehicles from the customs territory;

b) to draft the documents required for customs purposes in the production of the preliminary operations;

c) place declared goods and (or) vehicles under customs control in customs warehouses.

A customs clearance specialist may also have other rights in accordance with the law.

Article 287. Obligations of a customs clearance specialist

The obligations of a customs clearance specialist include:

a) verification of compliance with the requirements of customs legislation and analysis of documents and information required for customs purposes received from the authorized person, as well as verification of the authority of the authorized person regarding goods and (or) vehicles;

b) declaring and submission of goods documents required for customs purposes;

c) reliable declaration of goods, including correct:
accrual of customs payments;

classification of goods for customs purposes in accordance with the Commodity nomenclature of foreign economic activity of the Republic of Uzbekistan;

indication of the country of origin of goods;
specifying the quantity of goods;
determination of the customs value of goods;

d) timely submission to the customs authority of documents and additional information necessary for performing of customs clearance and customs control;

e) verification of the completion of veterinary, phytosanitary and other types of state control in respect of declared goods and vehicles in cases established by law;

e) use of information received from the declarant exclusively for customs purposes;

g) not to disclose, not to use for their own purposes, except as provided by law, received from the consigner of goods, their recipient information constituting state secrets or other secrets protected by law;

h) explanation of customs legislation requirements to the authorized person;

I) immediate informing of customs authorities in case of detection of changes, damages, destruction or loss of means of customs identification, damage to containers and packaging, non-compliance of goods with the information specified in transport, commercial and other documents, and other similar circumstances related to customs business;

k) participation in the customs inspection of declared goods and vehicles for customs clearance at the request of the customs authority;

l) appeal to the State customs Committee of the Republic of Uzbekistan two and a half years after receiving or extending the validity of the qualification certificate for training in advanced training with payment of the customs fee for training a specialist in customs clearance;

m) use of the electronic digital signature received from the customs authority.

If the right to dispose of goods is granted, the customs clearance specialist is obliged to:

at the request of the customs authority to submit goods for customs inspection and clearance;

comply with the conditions and restrictions on the use and disposal of goods for which customs clearance has not been completed in accordance with the chosen customs regime;

to fulfill the duties of the declarant and bear responsibility, as if he independently moved goods across the customs border.

The customs clearance specialist may also have other duties in accordance with the legislation.

Article 288. Procedure for monitoring the activities of a customs clearance specialist

Control by the customs authorities over the activities of the customs clearance specialist is carried out directly in the process of customs clearance.

A customs broker or other legal entity in staff of which include a customs clearance specialist, may not limit the duties of a customs clearance specialist in relation to customs authorities.

The relations between a customs clearance specialist and a customs broker or other legal entity are regulated by an employment contract.

Section VIII. Customs payments

Chapter 42. The main provisions

Article 289. Types of customs payments

In transferring goods across the customs border and in other cases provided for by this Code, the following customs payments shall be paid:

customs duty;

value added tax;

excise tax;

customs fees

Other customs payments may also be established by law.

The rates of customs duties and taxes are set by the President of the Republic of Uzbekistan.

Article 290. Customs duties, value added tax and excise tax

Customs duties include import, export, special (special, anti-dumping and compensatory) and seasonal customs duties.

Import customs duty is paid when the goods are imported into the customs territory.

Export customs duty is paid when the goods are exported from the customs territory.

Special (special, anti-dumping and compensatory) customs duties are applied in order to protect the economic interests of the Republic of Uzbekistan in accordance with the procedure established by law.

Seasonal duties are applied for operative regulation of import into and export from the customs territory of goods. In this case, the rates of customs duties provided for by the customs tariff are not applied. The term of validity of seasonal duties may not exceed six months from the moment of their establishment.

Goods transported across the customs border are subject to value added tax and excise tax in accordance with tax and customs legislation.

Article 291. Customs fees

Customs fees are charged for the following actions or procedures performed by customs authorities:

customs clearance outside the places established for this purpose and (or) outside the working hours of the customs authorities;

storage of goods in a customs warehouse owned by a customs authority;

customs convoy of the vehicle; making a preliminary decision;

issuance of permits for processing goods outside the customs territory and for processing goods in the customs territory; training of a customs clearance specialist; issuance, re-registration (extension of validity) and renewal of the qualification certificate of a customs clearance specialist;

inclusion of intellectual property objects in the Customs register of intellectual property objects;

customs clearance of cash foreign currency imported by legal entities.

The rates of customs fees are set by the Cabinet of Ministers of the Republic of Uzbekistan.

Article 292. Customs tariff. Tariff quotas for the application of customs duties

The customs tariff is a set of rates of customs duties applied to goods transported across the customs border, systematized in accordance with the Commodity nomenclature of foreign economic activity of the Republic of Uzbekistan.

When conducting foreign trade policy, tariff quotas may be introduced for certain types of goods.

A tariff quota is a measure of tariff regulation of the importation of goods into or out of the customs territory, which provides for the application for a certain period of low rates of customs duty when importing or exporting a certain amount of goods in comparison with the rate of customs duty applied in accordance with the customs tariff.

The customs duty rate in accordance with the customs tariff is applied to goods imported into or exported from the customs territory in excess of the established quantity (quota).

Tariff quotas, the method and order of their distribution among participants of foreign economic activity are determined by the legislation.

Article 293. Types of rates of customs payments and the procedure for their calculation

Types of rates of customs payments are:

ad valorem rate calculated as a percentage of the customs value of the taxable goods;

specific rate charged in the prescribed amount per unit of taxable goods;

a combined rate that combines ad valorem and specific types of customs payment rates.

The amount of customs payments for the goods in respect of which the ad valorem rate is set is calculated as the product of the ad valorem rate of customs payments on the customs value of the goods.

The amount of customs payments for the goods, in respect of which a specific rate is set, is calculated as the product of a specific rate of customs payments on the quantity of goods.

When applying the combined rate as a percentage of the customs value, but not less than the rate of the established amount per unit of

taxable goods, the amount of customs payments is equal to the largest of the amounts calculated by ad valorem and specific rates.

When applying the combined rate as a percentage of the customs value plus the rate of the established amount per unit of taxable goods, the amount of customs payments is equal to the amount calculated according to the ad valorem and specific rates of customs payments.

Article 294. Obligation to pay customs duties

The obligation to pay customs duties arises:

when placing the goods under the customs regime, which provides for the payment of customs duties, as well as in cases provided for by this Code;

in the case of additional customs payments as a result of customs control after the release of goods in accordance with article 201 of this Code.

Article 295. Payers of customs payments

The payer of customs payments (hereinafter-the payer) is:
declarant;

customs broker, if it is stipulated in the contract with the declarant;

the owner of a customs warehouse, free warehouse, duty-free shop, the carrier in case of non-compliance with the requirements and conditions of application of customs regimes;

operators and postal service providers of international postal and courier items in case of loss or delivery without customs control of international postal and courier items under customs control.

Any interested person has the right to pay customs payments for the payer.

Chapter 43. Privileges on payment of customs payments and tariff preferences

Article 296. Provision of privileges on payment of customs duties and tariff preferences

Legal and physical entities may be granted tariff privileges ; privileges on payment of value added tax, excise tax and customs fees, tariff preferences in accordance with this Code, other laws, as well as decisions of the President of the Republic of Uzbekistan.

Article 297. Tariff privileges

When implementing foreign trade policy, it is allowed to provide tariff preferences in the form of a refund of previously paid customs duty, a reduction in the rate of customs duty and exemption from customs duty.

Tariff preferences in the form of exemption from customs duty are provided in respect of:

1) vehicles engaged in international transportation of goods, baggage and passengers, as well as items of logistics and equipment, fuel, food and other property necessary for their normal operation during the journey, at intermediate stops or purchased outside the customs territory in connection with the liquidation of the accident (breakdown) of these vehicles;

2) the national currency of the Republic of Uzbekistan, foreign currency (other than used for numismatic purposes), as well as security papers;

3) items of material and technical supplies and equipment, fuel, food and other property exported outside the customs territory to ensure the activities of vessels of the Republic of Uzbekistan and vessels leased (chartered) by legal entities and individuals of the Republic of Uzbekistan engaged in marine fishing, as well as products of their trade imported into the customs territory;

4) goods subject to circulation in the state revenue;

5) goods imported as humanitarian aid in accordance with the procedure determined by the Cabinet of Ministers of the Republic of Uzbekistan;

6) goods imported for charitable purposes, including technical assistance, through states, governments, international organizations;

7) goods transported under customs control in the customs regime of customs transit through the customs territory and intended for third countries;

8) goods imported into the customs territory by legal entities at the expense of loans (credits) provided by international and foreign government financial organizations under international agreements of the Republic of Uzbekistan, as well as imported at the expense of grants;

9) property, imported into the customs territory by enterprises with foreign investments with a share of foreign investments in the statutory fund (authorized capital) of at least thirty-three percent for their own

production needs, within two years from the date of their state registration;

10) property imported into the customs territory for the personal needs of foreign investors, citizens of foreign States and stateless persons permanently residing outside the Republic of Uzbekistan and located in the Republic of Uzbekistan in accordance with employment contracts concluded with foreign investors;

11) goods imported into the customs territory by foreign legal entities that have made direct investments in the economy of the Republic of Uzbekistan for a total amount equivalent to more than fifty million US dollars, provided that the imported goods are products of their own production;

12) goods intended for carrying out work under the product sharing agreement and imported into the customs territory in accordance with the project documentation by a foreign investor or other persons participating in the performance of work under the product sharing agreement, as well as products exported from the customs territory by the investor that belong to him in accordance with the product sharing agreement;

13) technological equipment imported into the customs territory, according to the list approved in accordance with the legislation, as well as components and spare parts, provided that their delivery is stipulated by the terms of the contract (agreement) for the supply of technological equipment. In case of sale or gratuitous transfer of imported technological equipment for export within three years from the moment of its import, this privilege is canceled with the restoration of obligations to pay customs duty for the entire period of application of the privilege;

14) technical means of the system of operational search measures purchased by telecommunications operators and a special body for certification of technical means of the systems of operational search measures, if there is a written confirmation of the authorized state body.

Article 298. Privileges on payment of value added tax and excise tax in respect of goods transported across the customs border

Privileges on payment of value added tax and excise tax in respect of goods transported across the customs border are provided in accordance with the Tax code of the Republic of Uzbekistan

Article 299. Privileges on payment of customs fees for customs clearance

Are exempt from paying the customs fee for customs clearance:

- 1) goods transferred across the customs border in the form of humanitarian aid, gratuitous aid or for charitable purposes, including the provision of technical assistance;
- 2) goods transferred across the customs border by physical entities for non-commercial purposes within the limits of duty-free importation established by law;
- 3) goods placed under customs regimes of temporary storage and refusal in favor of the state;
- 4) goods imported into the customs territory for the official use of diplomatic representative office and consular offices of foreign States, international associations and organizations that use customs privileges, as well as goods exported from the customs territory and intended to ensure the functioning of diplomatic and equivalent representative offices of the Republic of Uzbekistan;
- 5) temporarily exported from the customs territory and back imported into this territory cultural values that are permanently stored in the funds of state museums, information and library institutions, archives and other state repositories of cultural values of the Republic of Uzbekistan;
- 6) temporarily imported into the customs territory by state museums, information and library institutions, archives and other state repositories of the Republic of Uzbekistan cultural values for the purpose of their display and exported back from the customs territory after exhibitions and other similar events;
- 7) military cargo of the Ministry of Defense, the National Security Service, the Ministry of Internal Affairs, the Ministry of Emergency situations and the State customs Committee of the Republic of Uzbekistan;
- 8) goods imported by legal entities whose value is ten times the minimum wage or less.

Article 300. Tariff preferences

Tariff preferences are granted in the form of exemption from customs duties, reduction of customs duty rates or establishment of quotas

for preferential importation into the customs territory or preferential export from this territory of goods originating from certain States.

In accordance with international agreements of the Republic of Uzbekistan customs duties are not applied to goods:

originating and imported into the customs territory from States forming a Free trade Zone with the Republic of Uzbekistan or with which the Republic of Uzbekistan has established a Free trade regime;

originating from the Republic of Uzbekistan and exported from its customs territory to the States forming a Free trade Zone with the Republic of Uzbekistan or with which the Republic of Uzbekistan has established a Free trade regime.

For goods originating from countries with which Uzbekistan has concluded an international agreement on the establishment of a Free trade Zone, customs duties shall not apply if the goods are exported by a resident of one of the States parties to the international agreement on the establishment of a Free trade Zone and imported by a resident of the state to this agreement from customs territory of another state

- agreement party. In this case, a resident is an organization established in the territory of this state, or a physical entity permanently residing in the territory of this state. In other cases, the customs duty rate is applied in accordance with the customs tariff.

Customs duties in the amount of the rates established by customs tariffs are applied to goods originating from countries with which the Republic of Uzbekistan in trade and economic relations establishes the most favored treatment regardless of the country of origin of the goods and the exporter.

In relation to goods originating from countries whose trade and economic relations do not provide for the most favored nation treatment or whose country of origin is not established, customs duty rates are doubled

The national system of preferences of the Republic of Uzbekistan may be established in accordance with legislation for goods imported into the customs territory and originating from developing States as well as from least developed states.

Tariff preferences are granted subject to the provisions of Chapter 50 of this Code.

Chapter 44. Customs value of goods

Article 301. Customs value of goods imported into the customs territory

The customs value of goods imported into the customs territory is the value of the goods determined by one of the methods of determining the customs value of goods and used for the purpose of calculating customs payments.

Article 302. Methods for determining the customs value of imported goods

Determination of the customs value of imported goods is made by applying the following methods:

of the transaction value of imported goods; the cost of transaction with identical goods; at the transaction value of similar goods; based on reducing costs; based on adding the cost; reserve.

The main method for determining the customs value of imported goods is the method for the value of the transaction with the imported goods.

If the main method for determining the customs value of imported goods cannot be applied, the methods specified in paragraphs three to seven of the first part of this article shall be consistently applied. In this case, each subsequent method is applied if the customs value can not be determined by using the previous one.

The methods of subtraction and addition of values can be applied in the reverse order.

Article 303. The transaction value method

Transaction value method of imported goods include the determining of customs value of imported goods on transaction value, i.e. the price actually paid or payable for the imported goods at the time of crossing the customs border, as adjusted by the provisions of articles 304 and 305 of this Code.

Article 304. Expenses included in the price of the transaction with the imported goods

When determining the customs value of imported goods, the following expenses are included in the transaction price, if they are not

included in it:

a) expenses for delivering the goods to the place of their import into the customs territory:

cost for of transportation;

expenses for loading, unloading, reloading and transshipment of goods;

insurance cost;

b) expenses incurred by the buyer:

commissions and brokerage fees, except for commissions on the purchase of goods;

the cost of containers and (or) other multi-turn packaging, if in accordance with the Commodity nomenclature of foreign economic activity of the Republic of Uzbekistan they are considered as a whole with the estimated product;

the cost of packaging, including the cost of packaging materials and packaging work;

c) the cost of services and other goods that the seller directly or indirectly delivers to the buyer free of charge or at a reduced price;

d) license and other payments for the use of intellectual property objects, which the buyer must directly or indirectly make as a condition of sale of the evaluated product;

e) the value of any part of the proceeds of any subsequent resale, other disposition or use of the imported goods that are directly or indirectly due to the seller.

The expenses specified in part one of this article, included in the transaction price, are determined on the basis of payment documents (invoices, payment orders, checks) for the relevant goods, works and services (transportation, insurance, brokerage services) submitted by the authorized person.

The inclusion in the transaction price of expenses not specified in this article is not allowed.

At delivery of one party of goods of various names determination of the expenses which are subject to inclusion in the customs cost of each of the goods imported on the customs territory and defined for all party of goods is carried out in proportion to the size determined by the proportion of cost of each goods to cost of party of goods, and at the account of

transport expenses-in proportion to weight or volume of goods.

Article 305. Payments and expenses excluded from the transaction price of imported goods

When determining the customs value of imported goods, the following payments and expenses are excluded from the transaction price, provided that they are allocated from the price actually paid or payable for the goods imported into the customs territory:

expenses for the construction, erection, assembly, installation, adjustment and maintenance of equipment or technical assistance made after the importation into the customs territory of goods such as industrial installations, machinery or equipment;

transport expenses incurred after the goods are imported into the customs territory;

customs and other payments paid in the Republic of Uzbekistan in connection with the import or sale of goods, if the terms of the contract (agreement) these payments are paid by the seller.

Payments and expenses, except for customs payments paid in the Republic of Uzbekistan, excluded from the transaction price, are determined on the basis of the documents submitted by the authorized person on payment (invoices, payment orders, checks) for the corresponding goods, works and services (transportation, insurance).

Article 306. Restrictions on the use of the method for the value of the transaction with imported goods

The method for the value of the transaction with the imported goods can not be used to determine the customs value, if:

there are restrictions on the rights to use or dispose of the valued product by the buyer, except for restrictions established by law, or restrictions on the geographical region in which the product can be resold, or restrictions that do not significantly affect the price of the product;

the goods were imported into the customs territory under a transaction that does not have a cost basis;

the sale or transaction price depends on compliance with conditions that cannot be taken into account (barter agreements, contracts, processing);

any part of the proceeds from the subsequent resale, use or disposal

of the goods directly or indirectly passes to the seller and it is impossible to make the appropriate adjustment to the value of the goods in accordance with article 304 of this Code;

the data used by the declarant or customs broker in determining the customs value of the goods are not documented;

the parties to the transaction (buyer and seller) are interdependent persons, except in cases where their interdependence has not affected the transaction price, which must be proved by the declarant or customs broker.

Article 307. Interdependent persons

Interdependent persons are defined as persons who correspond to at least one of the following characteristics:

one of the parties to the transaction (physical entity) or an official of one of the parties to the transaction is simultaneously an official of the other party to the transaction;

the parties to the transaction are co-owners of the legal entity; one of the parties to the transaction (a physical entity) is connected by labor relations with the other party to the transaction;

one of the parties to the transaction is the owner of the deposit (share) or the owner of shares that make up at least five percent of the statutory fund (authorized capital), with the right to vote in the statutory fund (authorized capital) of the other party to the transaction;

both sides of the transaction are directly or indirectly controlled by a third party;

the parties to the transaction directly or indirectly control the third party; one party to the transaction and (or) its official directly or indirectly control the other party to the transaction;

the parties to the transaction and (or) their officials are relatives.

Article 308. Consequences of establishing signs of interdependence of the parties to the transaction with the imported goods

If there are signs of interdependence of the parties to the transaction with the imported goods, the customs authority must examine the actual circumstances of the transaction.

If the customs authority determines that the interdependence of the

parties to the transaction did not affect the transaction price, it is taken to determine the customs value of the goods. Otherwise, the customs authority shall notify the declarant or the customs broker in written form of the need to provide evidence within no more than thirty calendar days that this interdependence did not affect the transaction price.

At the request of the declarant or customs broker to determine the customs value of the goods, the transaction price is accepted if it proves that it is close to one of the following values, which the customs authority agreed to when importing the goods carried out within thirty calendar days before or after the import of the estimated goods:

transaction price for sales of identical or similar goods to non-interdependent buyers in the Republic of Uzbekistan;

the customs value of identical or similar goods determined by the method based on deduction of values;

the customs value of the identical or similar goods determined by the method based on the addition of values.

The transaction price and the customs value of the goods specified in part three of this article, submitted by the declarant or customs broker for comparison, is adjusted for differences in the following criteria:

commercial conditions; quantity;

expenses listed in article 304 of this Code; costs of the seller in a transaction between non-interdependent persons, if such costs are not made by the seller in a transaction with an interdependent person.

The transaction price or the customs value of an identical or similar goods presented by the declarant or customs broker for comparison cannot be used instead of the transaction price to determine the customs value of the evaluated product.

Article 309. The transaction value of identical goods.

The cost of the transaction with identical goods is taken as the basis for determining the customs value of the goods imported into the customs territory.

An identical product is a product that: is the same as the evaluated product in terms of physical characteristics quality and reputation in the market;

produced in the same country as the estimated product, and sold for

import into the Republic of Uzbekistan;

produced by the same person as the product being evaluated.

The goods are not considered identical if the transaction price includes the cost of design, development work, decoration, design, sketches or drawings made in the Republic of Uzbekistan.

Insignificant differences in appearance may not serve as a basis for refusing to consider the goods as identical, if otherwise such goods meet the conditions of this article.

The cost of a transaction with an identical product is taken as the basis for determining the customs value of the evaluated product, if this identical product is imported into the customs territory:

within ninety calendar days prior to the importation of the evaluated product;

approximately in the same quantity and (or) on the same commercial terms.

If there are no cases of importation of goods into the customs territory in the same quantity and on the same commercial terms, the cost of identical goods imported in a different quantity and on other commercial terms may be used, with an adjustment of the transaction price made taking into account these differences.

If the cost of the expenses specified in paragraph “a” of the first part of article 304 of this Code for identical goods differs significantly from the cost of such expenses for the estimated goods due to the difference in distance and modes of transport, the customs value determined by the transaction price with the identical goods shall be adjusted accordingly.

Adjustment of the customs value of the estimated goods must be made by the declarant or customs broker on the basis of reliable and documented information.

If several transactions with identical goods are detected when applying the method for the of transaction value with identical goods, the lowest transaction with identical goods is used to determine the customs value of the estimated goods.

Article 310. The transaction value of similar goods

The method for the cost of a transaction with a similar goods provides that the cost of a transaction with a similar product is accepted as

the basis for determining the customs value of the goods imported into the customs territory, subject to the conditions specified in this article.

A similar product is a product that:

not being identical in all respects with the evaluated product, it has similar characteristics and consists of similar components, which allows it to perform the same functions as the evaluated product, and to be commercially interchangeable, including in quality, reputation on the market, the presence of a trademark;

imported within ninety calendar days prior to the import of the estimated product;

produced in the same country as the estimated product, and sold for import into the Republic of Uzbekistan;

produced by the same person as the product being evaluated. In the absence of a goods produced by the same person as the evaluated product, the same product produced by another person is accepted as a similar product.

The product is not considered similar if the transaction price includes the cost of design, development work, decoration, design, sketches or drawings made in the Republic of Uzbekistan.

When using the method of determining the customs value of goods at the cost of a transaction with a similar product, the provisions of parts five, six, seven, eight and nine of article 309 of this Code shall apply.

Article 311. Deductive method

The deductive method provides that the unit price of the valued, identical or similar product that is being sold is taken as the basis for determining the customs value of the goods being valued:

in the customs territory in an unchanged condition; in the largest aggregate quantity (several batches) within ninety calendar days before the import into the customs territory of the estimated goods;

a person who is not interdependent with the seller of such goods.

The following expenses are deducted from the unit price of an estimated, identical or similar product:

commissions paid or agreed to be paid, or allowances for profits and general expenses in connection with the sale in the customs territory of imported goods of the same class and type;

amounts of customs and other payments to be paid in the Republic of Uzbekistan in connection with the import or sale of goods;

expenses incurred in the customs territory for transportation, insurance, loading and unloading.

A commodity of the same class or type means a group of goods that belongs to the products of a particular branch of the economy, including identical and similar goods.

When choosing the sale price of a product on the domestic market, it is necessary to take into account the price of the product in question at the first commercial level after import, that is, at the first resale of the imported product.

In the absence of facts of sale of the estimated, identical or similar goods within ninety calendar days before the importation of the goods being valued as a basis for determining the customs value of the goods being valued, subject to the provisions of the first and second parts of this article are accepted price per unit at which the estimated, identical or similar goods sold by max party in the Republic of Uzbekistan in an unaltered condition to the most close to the day of import period, but not later than ninety calendar days from the date of import of the estimated goods.

In the absence of facts of the sale on the customs territory of the estimated, identical or similar goods in the same condition, at the request of the declarant or the customs broker the customs value of the goods being valued shall be determined on the basis of unit price of the product obtained after further processing of the evaluated goods, which are sold in the customs territory in the greatest aggregate quantity to person, not interdependent with the seller of such goods. In this case, the adjustment of the customs value of the goods provided for in part two of this article shall be made.

Article 312. The computed method

The method based on the addition of values provides that the basis for determining the customs value of the estimated goods is the price of the goods calculated by adding:

a) the cost of materials and costs of production and (or) processing incurred in the manufacture of the estimated product;

b) the amount of General expenses not reflected in paragraph “a” of this article, and the profit usually received by the exporter when selling to the Republic of Uzbekistan goods of the same class or type, the same country of origin as the estimated product;

c) expenses specified in paragraph “a” of the first part of article 304 of this Code.

Article 313. The fallback method

If the customs value cannot be determined by the declarant or customs broker as a result of consecutive application of methods of determining the customs value referred to in articles 303, 309, 310, 311 and 312 of the present Code, the customs value of the goods being valued is determined by more flexible application of the requirements of methods of determining the customs value in terms of application timing, determining the origin, identity or similarity of goods.

When applying the reserve method, the customs authority shall provide the declarant or the customs broker with the price information available to them. The customs authority shall accumulate such information in order to apply the reserve method correctly.

The documentation requirements for the fallback method allow for greater flexibility than other methods:

use of information reference books on world prices, on the prices of the domestic market;

use of statistical data of generally accepted levels of commissions, discounts, profits, transport tariffs.

In the cases specified in part three of this article, the corresponding data adjustment is required taking into account the terms of delivery of the estimated goods.

As a basis for determining the customs value of the goods on the reserve method is not allowed to use:

a) the selling price of a similar goods produced in the Republic of Uzbekistan;

b) the highest value of two or more alternative values;

C) prices of goods in the domestic market of the country of export;

d) production costs that are not used when applying the computed method to determine the customs value;

e) the price of the goods delivered from the country of export to third countries;

f) minimum customs values;

g) arbitrarily set or not reliably confirmed the price of the goods.

At the request of the declarant or customs broker, the customs authority shall inform him of the customs value of the goods determined in accordance with this article and the method used to determine such value.

In the absence of documents confirming the expenses incurred on the territory of the Republic of Uzbekistan, the use of expert assessment, the procedure for application of which is established by the State customs Committee of the Republic of Uzbekistan, is allowed to determine the customs value by the deductive method.

In this case, the customs value of a unit of goods is determined, followed by a recalculation of the customs value of the entire batch.

Article 314. Determination of the customs value of data carrier

The customs value of the data carrier is determined after establishing the data value using the methods specified in this Chapter for determining the customs value of the goods.

When determining the customs value of a data carrier imported into the customs territory and containing software for data processing of data processing equipment, only the cost of data carrier is taken into account, provided that the cost of the software and (or) the cost of the data carrier is separated from the price actually paid or payable for the goods being evaluated.

If the software is part of a product that is not a data carrier, and is aimed at the functioning of this product, without such software will not be able to perform its inherent functions, the cost of the software is not allocated from the cost of the product.

Article 315. Determination of the customs value of exported goods

The customs value of the exported goods is determined on the basis of the transaction price actually paid or payable when it is sold for export.

When determining the customs value of exported goods, the rules provided for in paragraph seven of article 306, as well as articles 307 and 308 of this Code shall be applied.

If there are no documents confirming the declared customs value of the goods exported from the customs territory, the customs value of such goods is determined on the basis of information on identical or similar goods available to the customs authority.

When exporting from the customs territory of previously imported goods in an unchanged condition, the customs value is determined as the sum of the customs value of the goods at the time of its import and expenses incurred in the customs territory, including for customs clearance and payment of customs duties (less payments to be returned in connection with re-export of goods), for storage of goods, for insurance, other expenses incurred in the customs territory.

In the absence of data confirming the correctness of determining the declared customs value of the exported goods by the declarant or customs broker, or if there are grounds to believe that the information provided by the declarant or customs broker is not reliable or sufficient, the customs authority independently determines the customs value. At the same time, the customs authority is obliged to provide a written explanation of the reasons why the customs value of the exported goods declared by the declarant or customs broker is not accepted by the customs authority upon the written application of the declarant or customs broker.

The customs authority may use the information at its disposal or provided by the declarant or customs broker specified in Articles 316 and 317 of this Code.

When determining the customs value of goods exported from the customs territory, the customs authority must:

1) to ensure the maximum possible comparability of the terms of sale of the estimated, identical and (or) similar goods, including the following parameters:

(a) the country or geographical region to which the import is carried out;

b) quantity of exported goods;

c) commercial terms of sale, including market conditions (mainly for the export of raw materials);

2) take into account all the costs of the buyer in terms of inclusion in the customs cost of expenses.

In case if the contract (treaty, agreement) there are no fixed prices

and reflected only the conditions determining the final price of the goods either in accordance with condition of the contract (agreement) the final price is determined by buyer in its acceptance for quality and quantity, customs value of exported goods is determined based on the temporary (conditional) assessment.

The declarant or the customs broker has the right to submit the documents available to him that ensure the objectivity of the temporary (conditional) assessment of the customs value.

As a basis for a temporary (conditional) assessment of the customs value of exported goods is accepted:

preliminary price fixed in the contract (contract, agreement);

the estimated price determined on the date of shipment of the goods in accordance with the terms of its calculation established in the contract (agreement).

If it is impossible to carry out the calculations specified in part ten of this article, a temporary (conditional) assessment of the customs value of the exported goods may be made on the basis of the relevant price information available to the customs authority.

According to the written application of the declarant or the customs broker, the customs authority, based on the terms of the transaction under consideration and the requirements of the customs and currency legislation, sets the deadline for submitting the necessary documents confirming and (or) clarifying the declared customs value. After the declarant or customs broker submits all the documents necessary for confirmation and (or) clarification of the declared customs value, its adjustment is carried out.

The customs value cannot be determined on the basis of the value of the transaction with the exported goods in cases where:

the contract (agreement) contains restrictions and (or) conditions that have affected the value of the transaction;

the sale and price of the transaction depend on compliance with the conditions, the impact of which can not be taken into account;

the participants of the transaction are interdependent persons and the influence of this factor on the transaction value cannot be determined in terms of value;

the data used by the declarant or customs broker when applying for

the customs value is not documented or is not reliable.

Article 316. Expenses included in the transaction price of the exported goods

When determining the customs value of the exported goods, the following expenses are included in the transaction price, if they are not included in it:

a) expenses of delivering the goods to the place of their export from the customs territory:

cost of transportation;

expenses for loading, unloading, reloading and transshipment of goods;

insurance cost;

b) expenses incurred by the seller:

commissions and brokerage fees, except for commissions on the purchase of goods;

the cost of containers and (or) other multi-turn packaging, if in accordance with the Commodity nomenclature of foreign economic activity of the Republic of Uzbekistan they are considered as a whole with the estimated product;

the cost of packaging, including the cost of packaging materials and packaging work;

c) license and other payments for the use of intellectual property objects, which the buyer must directly or indirectly make as a condition of sale of the evaluated product;

d) part of the seller's direct or indirect income from any subsequent resale, transfer or use of the goods being valued outside the customs territory.

The components specified in part one of this article that are included in the transaction price are determined on the basis of payment documents submitted by the authorized person (invoices, payment orders, checks) for the relevant goods, works and services (transportation, insurance, certification, brokerage services).

Article 317. Payments and expenses excluded from the transaction price of the exported goods

When determining the customs value of exported goods, the

following payments and expenses are excluded from the transaction price, provided that they were previously included in the transaction price and can be documented:

expenses for the construction, erection, assembly, installation, adjustment and servose of equipment or technical assistance made after the export from the customs territory of goods such as industrial installations, machinery or equipment;

expenses for delivery of goods after their export from the customs territory;

cost of insurance of delivery of goods after its export from the customs territory;

customs fees paid by the seller in the country of import.

In the absence of a transaction price, the customs value of the exported goods is determined based on the documentation provided by the declarant or customs broker of the seller-exporter on the costs associated with the production or acquisition, storage and transportation of the exported goods. The expenses listed in part one of this article shall also be taken into account.

Article 318. Declaration of the customs value of the goods

The customs value of the goods is declared by the declarant or customs broker to the customs authority when declaring the goods with filling in the Declaration of the customs value.

Declaration of customs value is a document that is an integral part of the cargo customs Declaration, containing information about the customs value of the goods and submitted by the declarant or customs broker to the customs authority simultaneously with the cargo customs Declaration.

The form and procedure for filling in the Declaration of customs value shall be established by the State customs Committee of the Republic of Uzbekistan.

The customs value of the goods declared by the declarant or the customs broker and the information submitted by him relating to its determination must be based on reliable, quantifiable and documented information.

The declarant or customs broker has the right to declare the customs value of the consignment of goods, adjusted for the amount corresponding

to the size of the loss, shortage, damage to the goods, which was revealed before the Declaration of the customs value of the declared goods. The fact of loss, shortage, damage to the goods must be confirmed by the conclusion of the examination and the act of customs inspection.

The Declaration of customs value is filled in for all goods transported across the customs border, when applying for those customs regimes that provide for the payment of customs duties, except for the cases provided for in part seven of this article.

The customs value declaration is not filled in and the customs value is declared in the cargo customs Declaration if:

the customs value of a consignment of goods imported into the customs territory does not exceed the amount equivalent to one thousand US dollars, except for multiple deliveries under one contract (agreement), as well as repeated deliveries of the same goods by one sender to the same recipient under different contracts (agreements);

transported goods are exempt from customs duties.

Article 319. Control of the customs value of the goods

The customs authority determine whether the declarant or the customs broker has chosen the correct method for determining the customs value of the goods and calculating the declared customs value on the basis of:

Declaration of customs value, documents and information submitted by the declarant or customs broker;

information at his disposal, used in determining the customs value of the goods.

The customs authority has the right to disagree with the choice of the method for determining the customs value of the goods and offer the declarant or customs broker to determine the customs value using another method of determining the customs value in the following cases:

absence of documents and information confirming the correctness of determining the declared customs value of the goods by the declarant or customs broker;

non-submission by the declarant or customs broker the necessary additional documents requested by the customs authority to determine the customs value of the goods;

detection of signs that the documents and information provided by the declarant or customs broker are not reliable.

In the cases specified in part two of this article, consultations may be held between the customs authority and the declarant or customs broker on the choice of the method for determining the customs value of the goods.

If the declarant or customs broker does not agree with the customs value of the goods determined by the customs authority, he has the right to request from the customs authority an explanation of the reasons why the declared customs value was not accepted, except in the case of application of the conditional customs value.

The customs authority is obliged to provide the declarant or customs broker with a written or electronic form explanation of the reasons why the customs value of the goods declared by the declarant or customs broker is not accepted by the customs authority.

The method of determining the customs value of the goods and the calculation of the amount of the customs value determined at registration of a cargo customs Declaration and adopted by the customs authority may be revised only in the cases provided for in article 320 of this Code, and if there is documentary evidence of the need to adjust the customs value of the goods and (or) customs payments.

Article 320. Adjustment of the customs value of goods and (or) customs payments

Adjustment of the customs value of the goods and (or) customs payments can be made:

during customs clearance; after the release of the goods.

During customs clearance, the adjustment of the customs value of the goods and (or) customs payments is made if:

the discrepancy between the declared declarant or customs broker method of determining and the size of the customs value of the goods presented in their confirmation documents;

the customs value Declaration revealed technical errors that affected the amount of the declared customs value of the goods and (or) customs payments.

After the release of the goods, the adjustment of its customs value and (or) customs payments is made if:

in respect of conditionally released goods, its final customs value is determined on the basis of additional information from the declarant or customs broker, or the declarant or customs broker accepts the customs value determined by the customs authority in accordance with article 321 of this Code;

identified technical errors that occurred during declaring of goods that affected the size of the customs value of the goods and (or) customs payments;

false declaration was detected during the subsequent check of documents, which affected the amount of the customs value of the goods and (or) customs payments;

the identified discrepancy between the declared customs value the actual value of the goods had taken place on the date of acceptance of the customs declaration in connection with deviations imported into the customs territory or exported from this territory of goods in quantity and (or) quality from the terms of the contract (agreement). Documents confirming the conformity of the goods, are the act of customs inspection, and agreed upon by the parties of the contract (agreement) claim the number of goods — for goods not subject to customs payments, or the conclusion of the expertising — for goods liable to customs payments;

other grounds arose entailing a refund or additional payment of customs payments or affecting the size of the customs value of the goods.

If the adjustment of customs value of the goods and (or) customs duties led to the emergence of debt on customs payments, the amount of the debt accrued default interest in accordance with article 349 of this Code.

The adjustment of the customs value of goods and (or) customs payments is carried out only in relation to goods, customs value and (or) customs payments for which are adjusted

Adjustment of the customs value of the goods and (or) customs payments is declared by the declarant or customs broker by submitting to the customs authority the form of adjustment of the customs value of the goods and (or) customs payments, which is an integral part of the customs Declaration, information on the customs value of the goods and (or) customs payments are corrected.

If the declarant or customs broker does not agree with the adjustment

of customs value of the goods and (or) customs payments of the customs authority, he may not sign the form of adjustment of customs value of the goods and (or) customs payments, which shows the recalculated customs on the customs value of goods and (or) customs duties. In this case, the declarant or customs broker has the right to request from the customs authority an explanation of the reasons for the adjustment of the customs value of the goods and (or) customs payments.

Sending a request by a declarant or customs broker to a customs authority does not exempt the declarant or customs broker from paying customs duties.

The form of adjustment of the customs value of goods and (or) customs payments, as well as the procedure for filling it out shall be established by the State customs Committee of the Republic of Uzbekistan.

After the documents are accepted for customs clearance, the adjustment of the customs value of the goods and (or) customs payments made by the customs authority may be appealed by the declarant or the customs broker in accordance with the established procedure.

Article 321. Conditional release of goods if it is impossible to determine its customs value by the declarant or customs broker

Conditional release of goods if it is impossible to determine its customs value is carried out by the customs authority at the request of the declarant or customs broker. In this case, the customs authority independently determines the conditional customs value of the goods in the order prescribed by this Chapter.

Conditional release of goods if it is impossible to determine its customs value is made subject to payment or ensuring payment by the declarant or customs broker of the amount of customs payments calculated in accordance with the customs value of the goods determined by the customs authority.

The customs authority informs the declarant or customs broker in written or in electronic form within three working days following the day of receipt of the application about the amount of the conditional customs value of the goods and the required security for the payment of customs payments.

The term of validity of the security for payment of customs payments is sixty calendar days from the date of release of the goods.

After the declarant or customs broker submits the documents confirming the customs value of the goods, the customs value and the corresponding customs payments are recalculated and the form for adjusting the customs value of the goods and (or) customs payments is filled in.

In case of non-submission of documents confirming the customs value of the goods at the date fixed in accordance with part four of this article, the amount of ensuring payment of customs payments transferred to the State budget of the Republic of Uzbekistan. In this case, the form of adjustment of the customs value of the goods and (or) customs payments is filled in, which will be the final decision regarding the customs value of the goods.

Chapter 45. Calculation and payment of customs duties

Article 322. Basis for calculation of customs payments

The basis for calculating the customs duty, excise tax and related customs fees, depending on the applicable types of rates, is the customs value of the goods and (or) its quantity, except for cases provided by law.

The basis for calculating the value added tax is the customs value of the goods, to which is added the amount of customs duty payable and for excisable goods also the amount of excise tax payable.

Article 323. The order of calculation of customs payments

Customs payments are calculated by the declarant.

Customs payments shall be calculated in the national currency of the Republic of Uzbekistan, except for the cases provided for in article 66 of this Code and other legislative acts.

Article 324. Application of rates of customs payments

For the calculation of customs payments, the applicable rates are applied:

on the day of acceptance of the customs Declaration by the customs body, except for the cases provided for in articles 172 and 325 of this Code

on the day when the customs body performs actions or procedures for customs payments, the payment of which is not related to customs clearance.

Article 325. Calculation of customs payments in case of illegal movement of goods across the customs border or other violation of the established requirements and conditions

Customs payments to be paid in case of illegal movement of goods across the customs border or other violation of the requirements and conditions established by this Code shall be calculated in respect of goods:

imported into the customs territory with violations of the established requirements and conditions and in respect of which customs payments have not been paid-based on the rates applicable on the day of crossing the customs border, and if such a day can not be established - on the day of detection of such goods;

illegally exported - based on the rates applicable on the day of crossing the customs border, and if such a day can not be established - on the day of detection of such facts;

goods transported in the customs transit regime or stored under customs control that have been lost, not delivered or issued without the approval of the customs authority - based on the rates applicable on the day of placing the goods under the relevant customs regime;

conditionally issued and used for other purposes than those in connection with which privileges were granted for the payment of customs duties-based on the rates effective on the day of adoption of the customs Declaration by the customs authority.

Article 326. Recalculation of foreign currency for calculation of customs payments

Recalculation of foreign currency for the calculation of customs payments is made at the official exchange rate of the national currency of the Republic of Uzbekistan, established by the Central Bank of the Republic of Uzbekistan, valid:

on the day of acceptance of the customs Declaration - at customs clearance;

on the day when the customs body performs actions or procedures - for customs payments, the payment of which is not related to customs clearance.

Recalculation of foreign currency for calculation of periodic customs payments when placing goods under the customs regime of temporary

import and for calculation of customs payments when moving goods by pipeline transport and power lines is made in accordance with articles 66 and 172 of this Code.

Chapter 46. Terms and procedure of payment of customs payments

Article 327. Terms of payment of customs payments

Customs payments are paid before or simultaneously with the adoption of the customs declaration, except for the cases provided for in parts two and three of this article.

In respect of certain categories of goods, the term for payment of customs payments is determined for:

goods transported by pipeline transport or power transmission lines — in accordance with article 172 of this Code;

conditionally released goods when they are used for other purposes than those in connection with which customs privileges were granted — the first day of non-compliance with restrictions on the use and disposal of goods;

illegally transported goods across the customs border — the day of crossing the customs border. If it is impossible to establish such a day, the date of payment of customs payments is considered the day when the customs authorities establish the fact of illegal movement of goods across the customs border;

goods temporarily imported into the customs territory — in accordance with article 66 of this Code.

When granting a deferral or installment payment of customs payments, the deadline for payment of customs payments is the last day of payment of the granted deferral or installment payment of customs payments.

Customs fees, the payment of which is not related to customs clearance, are paid before the customs authorities perform the relevant actions or procedures.

In case of violation of the terms of payment of customs payments, a penalty shall be charged for late payment of customs payments in accordance with article 349 of this Code.

Article 328. Procedure for payment of customs payments

Customs payments are paid by the payer to the treasury personal accounts of the customs authorities opened for these purposes in accordance with the law.

The paid customs payments are transferred by the customs authorities to the State budget of the Republic of Uzbekistan within five business days from the date of release of the goods or from the day the customs authority takes actions or procedures for customs payments, the payment of which is not related to customs clearance.

Customs payments are paid in the national currency of the Republic of Uzbekistan, unless otherwise provided by law.

Article 329. Conditions for granting deferred or installment payment of customs payments

According to the decision of the customs authority, the payer may be granted deferment or installment payment of customs payments.

Deferred payment of customs duties is an extension of the term of payment of customs duties for an additional period.

Payment by installments of customs payments is an extension of the term of payment of customs payments for an additional period during which the amount to be paid of customs payments will be paid in parts.

Deferred or installment payment of customs payments may not exceed sixty calendar days from the date of acceptance of the customs Declaration, except for the cases provided for in parts five and ten of this article.

A postponement is granted for a period of ninety calendar days from the date of acceptance of the customs Declaration:

on payment of value-added tax to manufacturing enterprises on goods imported into the customs territory used for the production of export products;

on payment of customs payments to micro-firms and small enterprises in the sphere of material production and services, farms, as well as dekhkan farms with the formation of a legal entity for imported goods for their own needs.

Deferred or installment payment of customs payments may be provided for one or more types of customs payments, as well as for the

entire amount to be paid, or part of it.

The decision to grant a delay or installment payment of customs payments shall be made by the customs authority within a period not exceeding five working days from the date of submission of the necessary documents provided for in article 330 of this Code.

The decision of the customs authority shall specify the period for which the delay or installment payment of customs payments is granted, and in case of refusal to provide it — the reasons for refusal.

Deferred or installment payment of customs payments is provided on condition of ensuring payment of customs payments in the manner prescribed by Chapter 47 of this Code.

According to the decision of the President of the Republic of Uzbekistan or the Cabinet of Ministers of the Republic of Uzbekistan, deferred or installment payment of customs payments may be provided for longer periods and without ensuring payment of customs payments.

Article 330. Documents submitted to obtain a delay or installment payment of customs payments

To obtain a delay or installment payment of customs payments the payer shall submit to the customs authority:

statement containing a written obligation to pay the amounts of customs duties;

document confirming the security of payment of customs duties in accordance with Chapter 47 of this Code.

Article 331. Grounds for refusal to grant a delay or installment payment of customs payments

The basis for refusal to grant a delay or installment payment of customs duties is:

failure to comply with the requirements of article 330 of this Code;
existence of facts of violation of terms of payment on earlier provided delay or installment payment of customs payments.

Article 332. Percentage for granting deferred or installment payment of customs payments

For each day of the granted deferral or installment payment of customs payments, interest calculated from the amount of customs

payments to be paid, in the amount of fifty percent of the refinancing rate established by the Central Bank of the Republic of Uzbekistan, calculated on one day.

Percentage will be paid before or simultaneously with the payment of the amount of customs payments for which the deferral or installment was granted, but not later than the day following the date of expiration of the granted deferral or installment.

Percentage shall not be accrued or paid when granting a deferral or installment payment of customs duties in the cases provided for in parts five and ten of article 329 of this Code.

Payment, recovery and return of percentage for granting a delay or installment on customs payments shall be carried out in the manner provided for by this Chapter, as well as Chapter mi 48 and 49 of this Code.

Article 333. Terms of repayment of the amounts provided by delays or installments of payment of customs payments

The repayment of the sums granted deferments or installment payment of customs duties is paid by the payer in the provision of: deferral — no later than the end of the day when the deferral period expires; installments not later than the agreed days of any amounts of installments on a schedule approved by the customs authority in conjunction with the payer.

In case of late repayment by the payer of the amount of customs payments for which a delay or installment payment was provided, the customs authorities shall take measures to recover the entire amount of debt for payment of customs payments at the expense of funds secured by a Deposit, pledge of goods, Bank guarantee, insurance policy or guarantee in the manner provided for in Chapters 47 and 48 of this Code.

Article 334. Monetary funds for payment of future customs payments

The payer may, prior to the adoption of the customs Declaration, transfer funds to the Treasury account of the customs authority for the payment of future customs payments (hereinafter-preliminary funds).

Preliminary funds may be used by the payer's order:

for payment of customs payments;

on account of performance of duties on payment of penalties,

percent; for repayment of debt on payment of customs payments; for ensuring payment of customs payments.

Preliminary funds may not be considered as customs payments until the payer makes an order to do so to the customs authority. A payer is submitting them to the customs Declaration or statement on the use of prior funds on account of execution of obligations to pay penalties, interest, to the payment of customs payments or for repayment of debt on customs payments.

Article 335. Procedure for return of preliminary funds

The payer has the right to demand a refund of the preliminary funds within three years from the day following the day of their last use.

Prior to return of funds, the remitter shall submit to the customs authority, at the Treasury account which deposited such funds, a request for refund prior money. Simultaneously with the application, the payer shall submit to the customs authority an act of reconciliation of mutual settlements between the payer and the customs authority.

The customs authority shall verify the data specified in the act of reconciliation of mutual settlements within no more than fifteen working days.

The customs authority shall return the preliminary funds within three working days from the day following the day when the official of the customs authority and the payer signed the act of reconciliation of mutual settlements.

If the payer has a debt for the payment of customs duties, as well as penalties or interest, the payer shall be refunded the amount of preliminary funds minus the specified debt with the consent of the payer.

If the application for the return of preliminary funds is not submitted within the period specified in part one of this article, these funds shall be transferred by the customs authority to the State budget of the Republic of Uzbekistan.

Chapter 47. Ensuring payment of customs payments

Article 336. Application of security of payment of customs payments

Security for payment of customs duties is applied in cases

established by articles 87, 93, 95, 222, 223, 236, 272, 278, 321 and 329 of this Code.

Security for the payment of customs duties must be submitted to the customs authorities before the release of goods or before the beginning of the implementation of actions providing for such security.

Article 337. Amount of security for payment of customs payments in respect of goods under customs control

The amount of security for the payment of customs payments must correspond to the amount of customs payments and interest that would be payable when applying for the customs regime of release for free circulation (import) in respect of goods:

 moved through the customs territory under customs control, provided for in articles 222 and 223 of this Code;

 when stored in places that do not have the status of a customs warehouse;

 issued with the use of conditional customs value;

 issued with the application of deferred or installment payment of customs payments;

 issued before submission of the cargo customs declaration.

Article 338. The amount of security for the payment of customs payments in the implementation of activities, control of which is entrusted to the customs authorities

In order to carry out activities that are controlled by the customs authorities, security for payment of customs payments in the following amounts is provided:

 one thousand minimum wages - for a customs broker;

 five minimum wages per square meter of area,, if an open area is declared as a customs warehouse or free warehouse, or one minimum wage per one cubic meter of space volume, if a premise is declared as a customs warehouse or free warehouse, respectively, but not less than two thousand minimum wages — for the owners of a customs or free warehouse;

 five thousand minimum wages — for owners of duty-free shops;

 two thousand minimum wages — for the customs carrier.

Article 339. Ways to ensure payment of customs payments

Ensuring the payment of customs payments is carried out at the choice of the payer in any of the following ways:

by depositing funds to the treasury personal account of the customs authority;

pledge of goods;

by providing a bank guarantee;

insurance of the obligation to pay customs payments; guarantee.

Article 340. Deposit of funds to the treasury personal account of the customs authority and conditions for their return

To ensure the payment of customs payments by the payer, the amount of money in the amount established by articles 337 and 338 of this Code shall be paid to the treasury personal account of the customs authority.

Funds to the treasury personal account of the customs authority (hereinafter-the Deposit) shall be paid in the national currency of the Republic of Uzbekistan, and in cases provided for by law — in foreign currency.

No interest is charged on the deposit amount during the storage period. The return of the Deposit is made by the customs authority at the request of the payer no later than five working days from the date of receipt of the specified application.

The application for the return of the deposit is submitted by the payer to the customs authority after the performance of the obligation, but not later than three years from the day following the day of performance of the obligation. If the application for the return of the deposit is not submitted within the prescribed period, the amount of the deposit is transferred by the customs authority to the State budget of the Republic of Uzbekistan.

If the payer fails to fulfill the obligation secured by the deposit, the deposited funds are set off from the deposit amount to repay the debt on payment of customs duties.

Article 341. Refund of the deposit made to ensure the fulfillment of the obligation when transporting goods under customs control

An application for the return of a deposit made to ensure the performance of an obligation for the carriage of goods under customs

control shall be submitted to the customs authority to whose treasury account the deposit was received, or to the customs authority where the carriage of goods under customs control is completed.

Within two working days after confirmation of the customs authority, which completes the transportation under customs control, execution of obligations on transportation of goods, the customs authority shall return a deposit made to secure the performance obligations in the carriage of goods under customs control.

The return of the deposit made to ensure the performance of the obligation for the carriage of goods under customs control is carried out by the customs authority in the currency of payment in which it was made.

Article 342. Application of pledge of goods as security for payment of customs payments

A pledge of goods on the basis of a pledge agreement may be used as security for payment of customs duties.

The subject of pledge can be any goods, except: electric, thermal and other types of energy;

enterprises, buildings, structures, buildings, land, space objects;

goods already pledged to secure a different obligation;

intellectual property;

goods prohibited for import into the customs territory;

perishable goods;

animals;

goods placed outside the Republic of Uzbekistan; goods, the possibility of sale of which is limited;

goods which permanent control over the location and use of which the customs authority cannot provide;

products and waste products, the free sale of which is prohibited in accordance with the law.

Goods transported across the customs border and subject to certification or control by other state bodies may be subject to pledge only if there are certificates, permits and other documents required for the release of goods.

In order to determine the market value of the collateral, its valuation is carried out at the expense of the pledger in accordance with the

requirements of the legislation on valuation activities.

The market value of the pledged item may not be lower than the amount of the obligation for customs payments, the payment of which is provided by the pledged item, including fifteen percent of the market value of the goods to cover the necessary expenses for its storage and sale.

The pledge of goods shall not be used as security for the payment of customs payments in the cases provided for in articles 93 and 236 of this Code, as well as when licensing the activities of a customs warehouse, a duty-free shop and a free warehouse.

Article 343. Requirements for pledge of goods as security for payment of customs duties

The pledge of goods is made out by the pledge agreement between the customs authority and the pledger, who may be the payer or other person under the guarantee agreement.

The pledge agreement must be concluded in writing and notarized.

The pledger has the right to dispose of the subject of the pledge in accordance with the pledge agreement.

The pledge agreement is concluded in accordance with the procedure established by law.

Article 344. Application of the Bank's guarantee as security for customs payments

The guarantee of a Bank that has the right to conduct banking operations in the Republic of Uzbekistan can be used as security for payment of customs payments.

The amount of security for customs payments specified in the Bank's guarantee must not be less than the amount of customs payments and interest payable.

If the payer fails to fulfill the obligation secured by the Bank's guarantee, the amount of customs payments and interest payable shall be collected by the customs authority from the Bank that issued the guarantee in an undisputed manner in accordance with the law.

Article 345. Application of the insurance obligation as security for payment of customs payments

An insurance policy may be used as security for the payment of

customs payments, confirming the entry into force of the insurer's obligations under the payer's civil liability insurance contract.

The amount of security for customs payments confirmed by the insurance policy must not be less than the amount of customs payments and interest payable.

If the payer fails to fulfill the obligation secured by the insurance policy, the amount of customs payments and interest payable shall be collected by the customs authority from the insurer that issued the insurance policy in an undisputed manner in accordance with the law.

Article 346. Application of a guarantee as security for payment of customs duties

As security for the payment of customs payments, a written obligation of the guarantor may be applied to ensure the payment of customs payments and interest for the person responsible for the payment of customs payments.

Any legal or physical entity can act as a guarantor.

The guarantor shall ensure the payment of customs payments by depositing the security amounts to the treasury personal account of the customs authority in accordance with article 340 of this Code.

For non-performance of the obligation provided by the guarantee, the guarantor and the payer bear joint liability to the customs authority.

Chapter 48. The debt on payment of customs payments

Article 347. Formation of debts for customs payments

The amount of customs payments that are not paid within the time limits specified in article 327 of this Code, as well as interest for granting a deferral or installment for its payment, is a debt for customs payments.

Arrears on payment of customs payments are formed in the following cases:

non-payment of customs payments after the expiration of the deferred or installment payment of customs payments. The day of debt formation is considered to be the day following the expiration of the deferred or installment period;

additional customs payments as a result of customs control after the release of goods. If the payer has no objection for additional customs fees,

a day indebtedness shall be the date of issuing demands for repayment of debt on customs payments, and in the case of the objection of the payer — date of entry into force of the court decision on recovery of debt on customs payments;

additional customs payments made on the initiative of the payer. The day of debt formation is considered to be the day of registration of the form for adjusting the customs value of the goods and (or) customs payments;

non-payment of customs payments within the terms established in parts one and two of article 327 of this Code. The day of debt formation is considered to be the day following the expiration date of customs payments.

Article 348. Demand for repayment of arrears on payment of customs payments

The demand for repayment of the debt on payment of customs payments is made by the customs authority in written form to the payer before applying measures of compulsory collection of the specified debt.

In the request for repayment of the debt on payment of customs payments should be specified:

grounds for its presentation;

the amount of arrears in payment of customs payments at the time of its issuance;

the term set for its execution;

warning about recovery of debt on payment of customs payments in court order in case of its non-fulfillment by the payer.

The requirement of repayment of debt on customs payments should be directed the payer not later than ten working days from the date of establishment of the fact of the debt on payment of customs payments in any way, allowing to confirm the fact and date of receipt by the payer of the claim.

The deadline for fulfilling the request for repayment of the debt on payment of customs payments is ten working days from the day following the day of its delivery or receipt by the payer.

In case of non-payment of customs payments after the expiration of the period of deferral or installment payment, the customs authorities shall

collect the debt for payment of customs payments in an undisputed manner without sending the payer a demand for repayment of the debt for payment of customs payments.

Article 349. Penalty for late repayment of debt on customs payments

The payer pays a penalty fee for late repayment of the debt on payment of customs duties. The penalty fee is paid in addition to the amount of arrears in the payment of customs duties, regardless of the application of measures to recover it, as well as other measures of liability for violation of customs legislation.

The duty of the payer to pay the penalty arises from the date of formation of the debt for payment of customs duties and stops on the day of actual repayment of the debt for payment of customs duties and penalties.

The penalty is calculated in the amount of 0.033 percent of the amount owed for payment of customs duties for each calendar day of non-fulfillment of the obligation to pay it.

The total amount of the penalty fee may not exceed the amount of the debt for the payment of customs duties.

Payment, collection and recovery of penalties shall follow the procedure prescribed by the Head of mi 46, 48 and 49 of the Code with respect to the payment and refund of customs payments and collecting debt for customs payments.

Article 350. Collection of debts for customs payments

Collection of before accrued customs payments for which there is an objection on the part of the payer is made on the basis of a court decision that has entered into force on the collection of debts for the payment of customs payments.

Collection of debts for payment of customs payments from physical entities, except for individual entrepreneurs, is carried out in judicial order.

The payer, having sent a notification in writing or in electronic form to the customs authority, has the right to make repayment of the debt on payment of customs payments in equal shares within six months in the case of:

additional charges of customs payments, if the payer agrees with the

decision of the customs authority, - from the date of receipt of the claim for repayment of the debt on payment of customs payments;

additional charge of customs payments made on the initiative of the payer-from the date of registration of the form of adjustment of the customs value of the goods and (or) customs payments.

Foreclosure on goods for which customs payments have not been paid, in cases provided for by this Code, may be made without sending a request for payment of customs payments or before such direction.

The payer may repay the debt on payment of customs payments, as well as penalties, at the expense of preliminary funds or overpaid or collected customs payments that are on the Treasury personal accounts of the customs authority.

Article 351. Collection of debts for payment of customs payments at the expense of funds held in the payer's'' Bank accounts

Collection of debts for payment of customs payments at the expense of funds held in the payer's Bank accounts is carried out by the customs authority by sending a collection order to the Bank to collect funds in an undisputed manner.

A collection order for the transfer of the amount owed for the payment of customs duties shall be issued by the customs authority no later than five working days in case of non payment:

customs payments after the expiration of the deferred or installment payment period for customs payments;

additional customs payments for which there are no objections from the payer, within the terms provided for in part three of article 350 of this Code;

periodic customs payments within the time limits established by article 66 of this Code.

The Bank servicing the payer's accounts shall execute the collection order of the customs authority for collecting customs payments in the order of priority established by law.

Article 352. Collection of debts for payment of customs payments at the expense of funds received from the sale of the payer's property

Collection of debts for payment of customs payments at the expense of funds received from the sale of the payer's property is applied if there

are no funds in his accounts for more than six months from the date of issuing the collection order of the customs authority.

Foreclosure on property for the repayment of arrears on payment of customs payments is made in judicial order on the basis of the claim of the customs authority, except for the case when the foreclosure on property transferred to the customs authority as a collateral is made depending on the terms of the agreement between the customs authority and the pledger.

Chapter 49. Refund of customs payments

Article 353. Refund of amounts of overpaid or collected customs payments

Excessively paid or collected amounts of customs payments are amounts of money paid or collected as customs payments, the amount of which exceeds the amount to be paid in accordance with the customs legislation.

Amounts of overpaid or collected customs payments shall be refunded or set off against preliminary funds within three years from the date of payment or collection of such payments, except for the cases specified in parts three and four of this article.

In case of application (restoration of most favored regime or free trade regime of overpaid or collected customs duties refundable or offset to the advance funds within one year from the date of payment or to recover these payments, subject to the submission to the customs body of properly issued certificate of origin of the product.

The amount of overpaid or recovered customs payments, the return of which must be carried out in accordance with the customs regimes of re-export and re-import, shall be returned within the terms established by articles 35 and 59 of this Code.

The moment when the amounts of overpaid or collected customs payments are paid or collected is the date when the goods are placed under the customs regime that provides for the payment of customs payments.

Refund of the amounts of overpaid or collected customs payments is made in the case of:

submission by the payer of an application for the refund of amounts of overpaid or collected customs payments;

detection of the fact of excessive payment or excessive collection of

customs payments.

The amount of overpaid or collected customs payments is not subject to refund by the customs authorities if the application for its refund is submitted after the expiration of the relevant terms established by parts two to four of this article.

Article 354. Conditions for refund of amounts of overpaid or collected customs payments

The amounts of overpaid or collected customs payments, including those transferred to the state budget of the Republic of Uzbekistan, are credited to the advance funds account or returned by the customs authority to the payer in the following cases:

Re-calculation of the amounts of customs payments in connection with the adjustment of the customs value of the goods and (or) customs payments;

if the terms of the customs regime provide for the refund of previously paid amounts of customs payments;

if the goods were taxed with customs payments in violation of the established procedure for their calculation; changes in the rates of customs payments;

recovery in relation to the goods imported into the customs territory benefits for the payment of customs duties;

if the goods in respect of which customs payments have been made are subject to destruction under customs control;

refund of part of the paid amounts of customs fees for storage when issuing goods in connection with the liquidation of a customs warehouse owned by the customs authority;

identification of technical errors in the calculation of customs payments that led to excessive payment.

The amount of the excessively paid or collected customs payments can be refunded and in other cases in accordance with the legislation.

Article 355. Application for refund of amounts of overpaid or collected customs payments

An application for the refund of amounts of overpaid or recovered customs payments shall be submitted to the customs authority to whose treasury account the overpaid or recovered customs payments were made.

Together with the application, the payer submits to the customs authority documents confirming the circumstances that entail the right to refund the amounts of overpaid or collected customs payments.

Article 356. Decision of the customs authority to refund amounts of overpaid or collected customs payments

The customs authority makes a decision on the application of the payer to refund the amounts of overpaid or collected customs payments within ten working days from the day following the day of receipt of the application and submission of the necessary documents.

If it is necessary for the customs authority to carry out additional verification of the information specified in the payer's application for the refund of amounts of overpaid or collected customs payments and submitted documents, the application is extended for a period not exceeding ten working days.

When making a decision to refund the amounts of overpaid or collected customs payments, the customs authority shall notify the applicant in writing. After a written notification, the applicant, together with the customs authority, shall draw up an act of reconciliation of mutual settlements.

If the customs authority makes a decision to refuse to refund the amounts of overpaid or collected customs payments, the customs authority shall notify the applicant in writing of the decision made, indicating the reasons for the refusal.

Article 357. Procedure for refund of amounts of overpaid or collected customs payments

Refund of amounts of overpaid or collected customs payments is made by adjusting the customs value and (or) customs payments previously accrued during customs clearance.

The amounts of overpaid or collected customs payments are refunded:

- to the payer's account specified in the application;
- to the treasury personal account of the customs authority in the cases provided for in part three of this article;
- in the payment currency;
- in the account of preliminary funds;

to ensure payment of customs payments under another obligation to the customs authorities.

If the payer has a debt on payment of customs payments, as well as a penalty or interest, the customs authority, with the consent of the payer, makes its repayment at the expense of the amounts of overpaid or collected customs payments. In this case, the payer is refunded the amount of overpaid or collected customs payments, minus the arrears of customs payments, penalties or interest in the amount of the specified debt.

When returning amounts of overpaid or collected customs payments, no interest is paid on them, and the amount of the returned payment is not indexed.

The refund of excessively paid or collected customs payments are made from the treasury account of the customs authority on customs duties from the funds of other taxpayers whose goods are cleared through customs, and be transferred to the state budget of the Republic of Uzbekistan.

Chapter 50. Determining the country of origin of goods

Article 358. Country of origin

The country of origin of the goods considered to be the country in which goods was fully produced or sufficiently processed in accordance with the requirements established by this chapter. Country of origin can be considered group of countries, customs unions of countries, region or part of the country, if there is a need of allocation for purposes of determining the origin of goods.

Article 359. Products fully manufactured in this country

Goods that are fully manufactured in this country are considered to be:

- 1) minerals extracted on its territory, in its territorial waters, on its continental shelf or in the sea, if the country has exclusive rights to develop these resources;
- 2) plant products grown or collected on its territory;
- 3) live animals born and bred in this country;
- 4) products obtained in this country from plant products and animals grown in this country;

- 5) products of hunting, fishing and marine industries produced in it;
- 6) products of marine fishing, extracted and (or) produced in the world ocean by vessels of this country or vessels leased (chartered) by it;
- 7) secondary raw materials and wastes resulting from production and other operations carried out in this country;
- 8) high-tech products obtained in outer space on space vessels owned or leased by this country;
- 9) goods produced in this country exclusively from products specified in this article.

Article 360. Criteria for sufficient processing of goods

If two or more countries are involved in the production of a product, the origin of the product is determined in accordance with the criteria for sufficient processing.

One of the following criteria for sufficient processing of the product is used to determine the country of origin of the product:

change in the commodity position in the Commodity nomenclature of foreign economic activity of the Republic of Uzbekistan at the level of any of the first four signs, which occurred as a result of operations in this country for processing or manufacturing goods;

the ad valorem share rule is a change in the value of a product when the percentage of materials used and / or added value reaches a fixed share in the price of the final product.

Do not meet the criteria for sufficient processing of the product:

operations to ensure the safety of goods during storage or transportation;

operations for preparing goods for sale and transportation (splitting into batches, forming shipments, sorting, repacking, and others);

simple assembly operations;

mixing of goods (components) without giving of received production of the characteristics essentially distinguishing it from initial components.;

combination of two or more operations specified in paragraphs two to five of this part;

slaughter of cattle.

The specifics of applying the criteria for sufficient processing of goods specified in part two of this article shall be established by law.

Article 361. Determining the country of origin of goods when they are delivered in batches

Goods in disassembled or unassembled form, delivered in several batches, when they cannot be shipped in one batch due to production or transport conditions, as well as in cases where the consignment is divided into several batches as a result of an error, should be considered as a single product at the declarant's request when determining the country of origin. The condition for applying this rule is:

prior written notice of the customs on the breakdown of disassembled or unassembled goods into several lots, stating the reasons for such a breakdown, the detailed specification of each lot with indication of codes of commodities according to the Commodity nomenclature of foreign economic activity of the Republic of Uzbekistan, value and country of origin of goods included in each batch;

documentary confirmation of the error of splitting the product into several batches;

delivery of all batches of goods from one country by one supplier;

import of all shipments of goods through the same customs authority;

delivery of all batches of goods within a period not exceeding the terms specified in the contract (agreement, agreement).

Article 362. Features in determining the country of origin of goods

When determining the country of origin of goods, the origin of the energy, machinery, equipment and tools used for their production or processing is not taken into account.

Accessories, spare parts and tools intended for use in machines, equipment, apparatus or vehicles are considered to come from the same country as the machines, equipment, apparatus or vehicles, provided that these accessories, spare parts and tools are imported and sold complete with the specified machines, equipment, apparatus or vehicles in the configuration and quantity specified in the accompanying technical passport, technical form and other technical documents.

The specifics of determining the country of origin of goods imported into the customs territory from third countries, as well as imported from the territories of free customs zones and free warehouses located on the

territory of the Republic of Uzbekistan, are established by law.

The packaging in which the goods are imported into the customs territory is considered to originate from the same country as the goods themselves, except in cases where the packaging is subject to Declaration separately from the goods. In these cases, the country of origin of the package is determined separately from the country of origin of the product.

Article 363. Certificate of origin

The origin of goods from this country is confirmed by the certificate of origin of the product.

A certificate of origin is a document, including in electronic form, confirming the origin of the product from this country, issued by the authorized body in accordance with the procedure and form established by the country of export or re-export.

When goods are exported from the customs territory a certificate of origin issued by authorized body in accordance with the law, if the specified certificate is required under the terms of the contract (agreement), according to the national rules of the country of importation of goods or the specified certificate is stipulated by international treaties of the Republic of Uzbekistan, as well as at the request of the exporter.

Article 364. Presentation of the certificate of origin of the product

The certificate of origin of the goods is submitted simultaneously with the customs declaration and other documents necessary for customs clearance. If the certificate is lost, a duplicate officially certified by the issuing authority is accepted.

When importing goods into the customs territory, the certificate of origin of the goods is mandatory in the following cases:

for goods originating from countries to which the Republic of Uzbekistan provides tariff preferences;

for goods whose import from this country is regulated by quantitative restrictions (quotas) or other measures regulating foreign economic activity;

when there is no information about the origin of goods in the documents submitted for customs clearance, or the customs authority has grounds to declare false information about the origin of goods;

if it is stipulated by the legislation and international agreements of the Republic of Uzbekistan.

In case of doubt about the integrity of the certificate of origin of goods or of information contained therein, including information about the country of origin of goods, the customs authority may contact the authorities that issued the certificate, or the competent organizations of the country specified as the country of origin of goods, with a request to provide additional or clarifying information.

The product is not considered to originate from this country until a properly issued certificate of origin or the requested information is provided in the cases specified in parts two and three of this article.

A condition for the customs authorities to accept a certificate of origin of goods originating from States that form a free trade zone with the Republic of Uzbekistan or with which the Republic of Uzbekistan has established a free trade regime is the presence in the customs authorities of samples of forms of the certificate of origin of goods, prints of seals of bodies and signatures of persons authorized to certify and issue a certificate of origin of goods.

Article 365. Refusal to import goods into the customs territory on the basis of their origin

The customs authority may refuse to import goods into the customs territory if there are grounds that they originate from a country whose goods are not subject to import into the customs territory in accordance with the legislation and international agreements of the Republic of Uzbekistan.

Article 366. Release of goods in the absence of a certificate of origin

Non-submission of the certificate of origin is not a reason for refusing to issue the product.

If there is no certificate of origin of the goods or there are doubts about the authenticity of this certificate and (or) the information specified in it, except for the case provided for in article 365 of this Code, a double rate of customs duty is applied to the goods.

The most favored nation treatment or free-trade regime may be applied to goods or restored, provided that a properly executed certificate

of origin is submitted to the customs authority no later than one year from the date of placing the goods under the customs regime providing for the payment of customs duties. In this case, the refund of the paid amounts of customs payments is carried out in accordance with Chapter 49 of this Code.

Chapter 51. Commodity nomenclature of foreign economic activity of the Republic of Uzbekistan

Article 367. Main provisions of the Commodity nomenclature of foreign economic activity of the Republic of Uzbekistan

The commodity nomenclature of foreign economic activity of the Republic of Uzbekistan is a systematized list of goods used for the purposes of state regulation of foreign economic activity and includes digital code, designations of the product, its name, units of measurement and notes.

The commodity nomenclature of foreign economic activity of the Republic of Uzbekistan is based on the Harmonized Commodity Description and Coding system of the World customs organization.

The commodity nomenclature of foreign economic activity of the Republic of Uzbekistan is introduced in accordance with the established procedure.

The commodity nomenclature of foreign economic activity of the Republic of Uzbekistan is used for implementing measures of tariff and non-tariff regulation of foreign trade and other types of foreign economic activity, maintaining customs statistics of foreign trade of the Republic of Uzbekistan.

Article 368. Maintaining the Commodity nomenclature of foreign economic activity of the Republic of Uzbekistan

Maintaining the Commodity nomenclature of foreign economic activity of the Republic of Uzbekistan includes:

1) development and maintenance of a reference copy of the Commodity nomenclature of foreign economic activity of the Republic of Uzbekistan and its explanations;

2) ensuring the publication of the Commodity nomenclature of foreign economic activity of the Republic of Uzbekistan, explanations to

the Commodity nomenclature of foreign economic activity of the Republic of Uzbekistan and the classification decision on its interpretation;

3) tracking changes and additions to the international basis of the Commodity nomenclature of foreign economic activity of the Republic of Uzbekistan, international explanations and decisions on the interpretation of this basis;

4) preparation of proposals for the development, introduction of changes and additions to the Commodity nomenclature of foreign economic activity of the Republic of Uzbekistan, including in accordance with its international framework;

5) detailed product codes at the subheadings level;

6) development, approval and publication of binding decisions on the classification of individual products.

Management of the Commodity nomenclature of foreign economic activity of the Republic of Uzbekistan is carried out by the Ministry of foreign economic relations, investments and trade of the Republic of Uzbekistan jointly with the State customs Committee of the Republic of Uzbekistan.

Article 369. Classification of goods

Classification of goods is carried out in accordance with:

the main rules of interpretation of the Commodity nomenclature of foreign non-economic activity of the Republic of Uzbekistan;

notes to the subheadings at any level of classification.

When classifying goods as additional material, which makes it possible to specify the product code according to its characteristics, explanations are applied to the Harmonized Commodity Description and Coding system of the World Customs Organization, the Commodity Nomenclature for Foreign Economic Activities of the Commonwealth of Independent States and the Commodity Nomenclature for Foreign Economic Activities of the Republic of Uzbekistan.

In order to ensure a uniform interpretation of the Commodity nomenclature of foreign economic activity of the Republic of Uzbekistan, the customs authority publishes a decision on the classification of certain types of goods.

If an incorrect classification of goods is detected during customs

clearance, the customs authority independently classifies the goods and makes a decision on their classification.

Decisions of customs authorities on the classification of goods for customs purposes are mandatory.

Decisions of customs authorities, actions (inaction) of their officials may be appealed in accordance with the established procedure.

Chapter 52. Preliminary decision

The article 370. The adoption of preliminary decisions on classification of goods

Customs authorities may make a preliminary decision on the classification of goods in accordance with the Commodity nomenclature of foreign economic activity of the Republic of Uzbekistan before submitting the goods to the customs authority.

The preliminary decision is mandatory for customs authorities.

The form of the preliminary decision on the classification of goods is established by the State customs Committee of the Republic of Uzbekistan.

Article 371. Request for a preliminary decision on product classification

The request for making a preliminary decision on the classification of goods (hereinafter — the request) must contain the full commercial name, brand name, main technical and commercial characteristics of the goods and other information that allows unambiguously classifying the goods. If necessary, photos, drawings, drawings, product passports, and other information and documents are provided for making this preliminary decision.

A request received from a legal entity must be signed by the head of the organization, indicating the name, surname, patronymic and position, and contain information about the location of the organization.

A request received from an individual must be signed by the specified person and contain data about their place of residence.

The request is considered within twenty days from the date of receipt of the request to the customs authority.

If the applicant does not provide information, documents and

materials in full for making a preliminary decision on the classification of goods, the customs authority shall notify the applicant of the need to provide additional information, documents and materials within twenty calendar days from the date of submitting the application for making a preliminary decision to the customs authority. In this case, you must specify what specific additional information, documents and materials you need to provide.

Additional information, documents and materials must be submitted within sixty calendar days from the date of notification of the applicant. If information, documents and materials are not provided within the specified time, the application for a preliminary decision on the classification of goods remains without consideration.

In cases of disputes on determining the product code for the Commodity nomenclature of foreign economic activity of the Republic of Uzbekistan and if it is difficult to resolve them, the customs authority may send samples or samples of goods and relevant documents to the World customs organization for appropriate research or testing. In this case, a preliminary decision on the classification of goods is made by the customs authority after receiving a response from the customs authority to the request.

The customs authority must notify the applicant of a preliminary decision on the classification of goods within three working days after the relevant decision is made.

Rejection of the request does not prevent the applicant from repeating the request for a preliminary decision, provided that the reasons that served as the basis for rejecting the request are eliminated.

Article 372. Validity of the preliminary decision on the classification of goods

A preliminary decision on the classification of goods is valid from the date of its adoption for one year, unless it is changed, revoked or canceled. At the end of the specified period, the preliminary decision becomes invalid, which does not prevent the interested person from requesting a new preliminary decision

Article 373. Modification, revocation or cancellation of the preliminary decision on the classification of goods

The customs authorities may decide to change revoke or cancel the preliminary decision on the classification of goods.

Changes to the preliminary decision on the classification of goods are made in the following cases:

changes in the Commodity nomenclature of foreign economic activity of the Republic of Uzbekistan;

detecting deficiencies and identifying errors made when making a preliminary decision.

The change in the preliminary decision on the classification of goods shall take effect within the period specified in this decision.

A preliminary decision on the classification of goods is withdrawn if its conditions are not met.

The decision to withdraw the preliminary decision on the classification of goods must be made no later than three working days after the publication of the change in the preliminary decision on the classification of goods and takes effect simultaneously.

Cancellation of the preliminary decision on the classification of goods is made if such decision was made on the basis of incomplete or unreliable information provided by the applicant.

The decision to cancel the preliminary decision on the classification of goods shall enter into force from the date of the preliminary decision.

The decision to change, revoke or cancel the preliminary decision on the classification of goods shall be sent in writing to the person to whom the preliminary decision was issued no later than the business day following the day of its issuance.

Article 374. Transparency of preliminary decisions. Maintaining a Register of issued preliminary decisions on commodity classification

Preliminary decisions on the classification of goods are open information and must be provided to all legal and physical entities upon their written requests without any restrictions, except for information that is a commercial or other secret protected by law.

The State customs Committee of the Republic of Uzbekistan maintains a Register of issued preliminary decisions on the classification of goods and ensures its periodic publication.

Section IX. Customs statistics. Information and communication technologies in customs matter.

**Protection of intellectual property rights
Chapter 53. Maintenance of customs statistics
by customs authorities.**

Article 375. Customs statistics

Customs authorities maintain and form customs statistics in accordance with the methodology and procedure established by the State customs Committee of the Republic of Uzbekistan.

Customs statistics data are used by customs authorities for customs purposes and other tasks assigned to customs authorities.

For customs statistics, documents and information submitted by physical entities to the customs authorities in accordance with this Code and other legislative acts, as well as documents and information available to the customs authorities, are used.

Customs authorities are obliged not to disclose customs statistics containing state, commercial, banking or other secrets protected by law, except in cases provided for by law.

Customs statistics are divided into customs statistics of foreign trade and special customs statistics.

Article 376. Customs statistics of foreign trade

Customs statistics of foreign trade is a set of systematized information on foreign trade turnover of the Republic of Uzbekistan in its quantitative and cost terms.

The main tasks of customs statistics of foreign trade are to provide state authorities with information about the state of foreign trade turnover of the Republic of Uzbekistan, control over the receipt of customs payments to the State budget of the Republic of Uzbekistan, currency control and other tasks assigned to the customs authorities of the Republic of Uzbekistan.

Article 377. Special customs statistics

Special customs statistics is a collection of systematized information on various areas of activity of customs authorities that are not related to the maintenance of customs statistics of foreign trade.

Special customs statistics are kept for studying, organizing

management and determining the main directions for improving the activities of customs authorities.

Chapter 54. Information and communication technologies in customs

Article 378. Use of information and communication technologies in customs matter

Customs matter is usually carried out on the basis of information and communication technologies.

Legal and physical entities, including foreign entities, can use the information systems of customs authorities that interact with the information systems of other state bodies in the customs matter.

The use of information and communication technologies in customs matter is carried out in compliance with information security requirements.

Article 379. Information resources used in customs matter

Information resources used in customs matter are an organized set of documented information that includes databases created, processed and accumulated in the information systems of customs authorities.

Information resources managed by customs authorities are open and publicly available, except in cases where access to the information contained in them is restricted in accordance with legislation.

Chapter 55. Informing and consulting

Article 380. Informing on the customs legislation

Customs authorities ensure that individuals have easy access to information about customs legislation posted on their official websites on the world wide websites.

Information about customs legislation can be provided in other ways.

Article 381. Advising on issues within the competence of customs authorities

Officials of the customs bodies shall consult persons concerned on customs matters and other issues within the competence of the customs authorities.

Consultation by customs officials is carried out at the location and during the period of operation of customs authorities.

Consultation by customs authorities is provided orally, electronically or in written form for free.

Information provided to interested persons during the consultation is not a basis for making a decision or performing an action by customs authorities when performing customs operations in respect of goods and vehicles.

Chapter 56. Protection of intellectual property rights objects

Article 382. Measures taken by customs authorities to protect intellectual property rights objects

Customs authorities within their competence shall take measures for the protection of rights to objects of intellectual property.

To ensure the protection of intellectual property rights that are imported into the customs territory and are under customs control, customs authorities may:

suspend the release of goods containing signs of violation of intellectual property rights objects;

cancel the decision to suspend the release of goods containing objects of intellectual property.

Article 383. Goods for which the customs authorities do not apply measures to protect intellectual property rights

Measures to protect intellectual property objects are not applied by customs authorities in respect of goods transported across the customs border:

1) physical entities for non-commercial purposes, including those sent to their address in international mail and courier shipments;

2) in accordance with the customs regime of customs transit;

3) diplomatic missions, consular offices, other official representations of foreign states, international organizations, personnel of these missions, institutions and organizations for official and personal use;

4) as humanitarian aid and technical assistance.

Article 384. Owner of exclusive rights to an intellectual

property object

The owner of exclusive rights to an intellectual property object (the rightholder) is a person who has an exclusive right to an intellectual property object or his authorized representative.

Article 385. Application for inclusion in the Customs register of intellectual property objects

An application for inclusion in the Customs register of intellectual property objects is submitted by the right holder or his authorized representative to the State customs Committee of the Republic of Uzbekistan.

An application for inclusion in the Customs register of intellectual property objects must contain the following information:

about the copyright holder or its authorized representative with the name, details, and e-mail address, if available;

description of the intellectual property object that the copyright holder or its authorized representative applies for protection of;

on the term of validity of intellectual property rights issued by the authorized body;

about the manufacturer of the intellectual property object, as well as documents confirming the authority of the rightholder or its authorized representative;

about the term for which the intellectual property object is entered in the Customs register of intellectual property objects, but for a period of no more than three years from the date of entering the intellectual property object in this register;

description of goods (photos, pictures, drawings, product passports, and other information) that contain intellectual property objects for the protection of which an application is submitted.

If an application for inclusion in the Customs register of intellectual property objects is submitted by a representative, a document confirming the representative's authority is also attached to the specified application.

The application for inclusion in the Customs register of intellectual property objects must be accompanied by copies of existing documents confirming the availability and ownership of rights to the intellectual property object (patent, certificate, license agreement or other documents),

certified by the copyright holder.

After inclusion in the Customs register of intellectual property objects to ensure protection of intellectual property rights objects, the right holder or his authorized representative may apply for protection of intellectual property rights to the customs authorities to take measures to suspend the release of goods under customs control.

Article 386. Consideration of an application for inclusion in the Customs register of intellectual property objects

The State customs Committee of the Republic of Uzbekistan considers an application for inclusion in the Customs register of intellectual property objects within a period not exceeding ten days from the date of its receipt, and decides whether to include or refuse to include it in this register.

The State customs Committee of the Republic of Uzbekistan has the right to request additional information and documents confirming the claimed information from the authorized bodies in order to verify the authenticity of the information provided by the copyright holder or his authorized representative.

The State customs Committee of the Republic of Uzbekistan sends a notification to the rightholder or its authorized representative about the inclusion or refusal to include intellectual property objects in the Customs register with justification of the reasons for the refusal.

Article 387. Maintaining the Customs register of intellectual property objects

Objects of intellectual property, in respect of which the decision on the application of measures to protect the rights to intellectual property objects is taken and entered by the State customs Committee of the Republic of Uzbekistan in the Customs register of intellectual property objects.

The State customs Committee of the Republic of Uzbekistan maintains and periodically publishes the Customs register of intellectual property objects with its further constant updating on its official website.

Intellectual property objects are subject to exclusion from the Customs register of intellectual property objects in the following cases:

upon request of the copyright holder or his authorized representative

for exclusion;

detection by the customs authority of false information in documents specified in article 385 of this Code;

termination of legal protection of an intellectual property object in accordance with the established procedure;

after three years from the date of inclusion of the intellectual property object in the Customs register of intellectual property objects;

based on the decision of the Appeal Board agency of the intellectual property of the Republic of Uzbekistan or the court.

The State customs Committee of the Republic of Uzbekistan within three working days notifies the copyright holder or his authorized representative in writing of the exclusion of intellectual property objects from the Customs register of intellectual property objects.

The procedure for maintaining and form of the Customs register of intellectual property objects shall be established by the State customs Committee of the Republic of Uzbekistan.

Article 388. Application for taking measures to protect intellectual property rights

An application for taking measures to protect intellectual property rights is submitted to the State customs Committee of the Republic of Uzbekistan by the right holder or his authorized representative.

The application for taking measures to protect intellectual property rights must contain the following information:

description of goods containing intellectual property objects for which the application is submitted;

description of goods that, in the opinion of the copyright holder, violate his rights to the intellectual property object, is sufficiently detailed for customs authorities to identify such goods — if the copyright holder or his authorized representative has such information;

any other information that helps to identify the alleged offense (information about the manufacturer, exporter, importer or consignee, the possible place and date of movement of goods across the customs border, the features of transportation and type of packaging, the location of the goods or the planned destination).

The application for taking measures to protect intellectual property

rights is accompanied by an obligation of the right holder or his authorized representative in writing to compensate for property damage that may be caused to the declarant in connection with the suspension of the release of goods.

Article 389. Consideration of an application for taking measures to protect intellectual property rights

The State customs Committee of the Republic of Uzbekistan considers an application for taking measures to protect the rights to intellectual property objects and within three working days makes a decision to suspend the release of goods or to refuse with the indication of reasoned reasons, which notifies the right holder or his authorized representative.

A decision to refuse to take measures to protect intellectual property rights in accordance with this Chapter shall be taken if the copyright holder or his authorized representative provides false information, as well as non-compliance with the requirements established by article 388 of this Code.

Article 390. Suspension of the release of goods containing signs of violation of intellectual property rights

Suspension of the release of goods containing signs of violation of intellectual property rights shall be applied by the customs authorities if the conditions provided for in articles 385 and 388 of this Code are met. The suspension of the release of goods containing signs of violation of intellectual property rights is made for the purpose of applying to the judicial authorities of the right holder or his authorized representative and providing the customs authorities with a court ruling on the assignment of the case for trial.

The customs authority shall immediately notify the declarant and the right holder or their authorized representative of the reasons and terms for suspending the release of goods.

The rightholder or his authorized representative in the prescribed order shall be liable for damage caused by declarant as a result of suspending the release of goods, if the court does not decide on infringement of intellectual property.

Article 391. Selection of samples and product samples containing

intellectual property objects

The rightholder, its authorized representative or declarant may select samples and samples of goods containing intellectual property objects for which a decision has been made to suspend the release, conduct research on them, and inspect, photograph or otherwise record such goods under customs control.

Article 392. Term for suspending the release of goods containing intellectual property objects

At the request of the rightholder or his authorized representative, the customs authorities shall suspend the release of goods containing intellectual property objects for a period of no more than ten working days from the date of the decision to suspend the release of goods.

At the request of the rightholder or his authorized representative, the period specified in the first part of this article may be extended, but not more than ten working days, if the rightholder or his authorized representative has provided the customs authorities with a court ruling on the appointment of the case for trial.

If the rightholder or his authorized representative provides a court ruling (decision) on the seizure of goods, seizure or application of other measures to secure the claim within the time period established by part two of this article, the suspension of the release of goods shall be carried out in accordance with the court's ruling (decision).

Article 393. Cancellation of the decision to suspend the release of goods containing intellectual property objects

The decision to suspend the release of goods containing intellectual property objects is canceled in the following cases:

the expiration of its validity;

receipt of an application to the State customs Committee of the Republic of Uzbekistan from the rightholder or his authorized representative to cancel the decision to suspend the release of goods;

exclusion of an intellectual property object from the Customs register of intellectual property objects in accordance with part three of article 387 of this Code;

non-submissions by the owner or his authorized representative within the term established by part two of article 392 of this Code, definitions

(decisions) of the court on seizure of goods, seizure or other measures of securing a claim.

In case of cancellation of the decision to suspend the release of goods, the release of goods is resumed in accordance with this Code.

Section X. Customs privileges for certain categories of foreign persons
Chapter 57. Customs privileges for representatives of
foreign States and their employees

Article 394. Customs privileges for diplomatic representative
offices of foreign States

Diplomatic representative offices of foreign states on the territory of the Republic of Uzbekistan, subject to the established procedure for moving across the customs border, may import into and export from the customs territory goods intended for official use of representative offices and institutions with exemption from customs duties, except for customs fees for storage, customs clearance of goods outside certain places or outside the established working hours of customs authorities.

Article 395. Customs privileges for a diplomatic agent of a
foreign country's diplomatic representative office

Diplomatic agents of a diplomatic representative office (the Head and members of the diplomatic staff), as well as members of their families who live with them and are not citizens of the Republic of Uzbekistan, may import goods intended for their personal use into the customs territory, including goods for initial acquisition, and export goods intended for their personal use from the customs territory, subject to the established procedure for moving goods across the customs border and exemption from customs payments, with the exception of customs fees for storage, customs clearance of goods outside the designated places or outside the established working hours of customs authorities.

Personal baggage of persons specified in part one of this article shall not be exempt from customs inspection if there are sufficient grounds to assume that it contains goods not intended for personal use, or goods which import into or export from the customs territory is prohibited by legislation or international agreements of the Republic of Uzbekistan, or is regulated by quarantine and other special rules. Customs inspection is

carried out in the presence of a diplomatic agent or his authorized representative.

Article 396. Customs privileges for administrative and technical personnel of a foreign diplomatic representative offices of foreign states

Administrative and technical personnel of a diplomatic representative offices of a foreign state and members of their families residing with them, if they are not citizens of the Republic of Uzbekistan or do not reside in the Republic of Uzbekistan permanently, may import goods intended for initial acquisition into the customs territory, with exemption from customs duties, except for customs fees for storage, customs clearance of goods outside designated places or outside the established working hours of customs authorities.

Article 397. Extension of customs privileges granted to diplomatic agents to administrative, technical and service personnel of a foreign diplomatic representative offices of foreign states

On the administrative-technical and service staff of diplomatic representative offices of foreign states of foreign States and members of their families who are not citizen of the Republic of Uzbekistan and do not reside in the Republic of Uzbekistan permanently, on the basis of special agreements with each foreign state and based on the principle of reciprocity in relations with him can be extended customs privileges granted to diplomatic agents in accordance with article 395 of the present Code.

Article 398. Customs privileges for consular offices of foreign states and members of their staff

Consular offices and consular officials of consular offices of a foreign state, as well as members of their families, are granted customs privileges provided for in this Chapter for diplomatic representative offices and diplomatic agents of diplomatic representative offices of a foreign state. Other employees of a consular institution of a foreign state (consular officers, service personnel), as well as members of their families who do not live permanently in the Republic of Uzbekistan, may be subject to customs privileges granted by this Chapter to members of the relevant staff

of a diplomatic representative offices of a foreign state (members of administrative and technical personnel and members of service personnel), on the basis of a special agreement with each foreign state and based on the principle of reciprocity in relations with this state.

Article 399. Transfer of diplomatic mail and consular valise of foreign States across the customs border

Places that make up the diplomatic post and the consular valise must have visible external signs indicating the nature of these places.

Diplomatic mail and consular valise of foreign countries that are moved across the customs border are not subject to opening or detention. If there are serious grounds to assume that the consular valise contains items not specified in part three of this article, the customs authority may require that the consular valise be opened by authorized persons of the represented foreign state in the presence of customs officials. If the opening is refused, the consular card is returned to the place of departure.

Diplomatic mail must contain only diplomatic documents and goods intended for official use, and consular valise must contain only official correspondence and documents or goods intended exclusively for official use.

Chapter 58. Customs privileges for other foreign persons

The article 400. Customs privileges for diplomatic and consular couriers of foreign countries

Diplomatic and consular couriers of foreign countries may import and export goods intended for their personal use into and out of the customs territory, with exemption from customs inspection and customs duties on the basis of mutual agreement, with the exception of customs fees for storage and customs clearance of goods outside designated places or outside the established working hours of customs authorities.

Article 401. Customs privileges for representatives and members of foreign state delegations

Representatives of foreign states, members of parliamentary and governmental delegations, as well as on the basis of mutual agreement, members of delegations of foreign states who come to the Republic of Uzbekistan to participate in interstate negotiations, international

conferences and meetings, or with other official instructions, are granted customs privileges provided for in this section for diplomatic agents of a diplomatic representative offices of a foreign state. The same benefits are granted to family members accompanying these individuals.

Article 402. Customs privileges for diplomatic agents, consular officials, representatives of foreign states and members of delegations in transit through the customs territory

Diplomatic agents and consular officials of a foreign state, members of their families, as well as persons specified in article 401 of this Code, who are in transit through the customs territory, are granted customs privileges provided for diplomatic agents of diplomatic representative offices of foreign states.

Article 403. Customs privileges for international intergovernmental and non-governmental organizations, representatives of foreign states to them, as well as for their personnel

Customs privileges for international intergovernmental and non-governmental organizations, representative offices of foreign States attached to them, as well as for the staff of these organizations and representative offices and members of their families are determined by international agreements of the Republic of Uzbekistan.

Chapter 59. Customs privileges for diplomatic missions and consular offices of the Republic of Uzbekistan in foreign countries and their employees

Article 404. Customs privileges for diplomatic missions and consular offices of the Republic of Uzbekistan in foreign countries

Diplomatic representative offices and consular offices of the Republic of Uzbekistan in foreign states with observance of the established procedure for moving through customs border of the import into the Republic of Uzbekistan and export from the Republic of Uzbekistan intended for official use of foreign diplomatic goods (except motor vehicles) with exemption from customs payments, except customs duties for storage, customs-ing the clearance of goods outside of certain places or out of established time the customs authorities.

Article 405. Customs privileges for diplomatic agents of the

diplomatic representative and consular officials of consular institutions of the Republic of Uzbekistan in foreign countries

Diplomatic agents of the diplomatic representative offices and consular officials of consular institutions of the Republic of Uzbekistan in foreign countries (the Head and members of the diplomatic staff), as well as members of their families living with them, export goods intended for their personal use, including goods for initial acquisition, in compliance with the established procedure for moving goods across the customs border, and import goods (except for motor vehicles) upon completion of a business trip to the Republic of Uzbekistan, intended for their personal use, with exemption from payment of customs duties, except for customs fees for storage, customs clearance of goods outside the designated places or outside the established working hours of customs authorities.

Personal baggage of persons specified in the first part of this article may be subjected to customs inspection if there are sufficient grounds to assume that it contains goods that are not intended for personal use or goods which import into or export from the customs territory is prohibited by law or regulated by quarantine and other special rules.

Article 406. Customs privileges for administrative and technical personnel of the diplomatic mission and consular office of the Republic of Uzbekistan in foreign countries

Administrative and technical personnel of the diplomatic mission and consular office of the Republic of Uzbekistan in foreign countries and their family members living with them, in compliance with the established procedure for moving goods across the customs border, export goods intended for their personal use, including goods for initial acquisition, and import goods (except for motor vehicles) intended for their personal use to the Republic of Uzbekistan at the end of their official business trip, with exemption from customs payments, with the exception of customs fees for storage, customs clearance of goods outside the designated places or outside the established working hours of customs authorities.

Section XI. Controlled delivery

Article 407. Controlled deliveries of narcotics, psychotropic substances, precursors and other items transported across the customs border

In order to prevent international illicit traffic in narcotics, psychotropic substances and precursors and to identify persons involved in such traffic, the customs authorities in each individual case, in accordance with agreements with customs and other competent authorities of foreign states or on the basis of international treaties of the Republic of Uzbekistan, use the controlled deliveries method, that is, allow the import, export or transit through the customs territory of narcotics, psychotropic substances and precursors included in illegal traffic.

The controlled delivery method is also used for other items that are an instrument or means of committing a crime, or items obtained by criminal means, or items whose illegal acts are contraband.

The decision to use the controlled delivery method is made by the State customs Committee of the Republic of Uzbekistan in accordance with the procedure established by law.

If a decision is made to conduct a controlled delivery of narcotics, psychotropic substances, precursors and other items transported across the customs border, a criminal case is not initiated in the Republic of Uzbekistan.

The State customs Committee of the Republic of Uzbekistan shall immediately notify the General Prosecutor of the Republic of Uzbekistan of the decision taken.

Article 408. Seizure or replacement of narcotics, psychotropic substances, precursors and other items transported across the customs border during controlled delivery

When implementing the controlled delivery through the customs border of narcotics, psychotropic substances, precursors and other items, free sale of which is prohibited or which turnover is allowed by the license or permission in accordance with the law, these goods may be fully or partially withdrawn or replaced in the manner established by the Cabinet of Ministers of the Republic of Uzbekistan.

Items that pose an increased risk to human health, the environment or

serve as the basis for the manufacture of weapons of mass destruction shall be replaced in accordance with the procedure established by the Cabinet of Ministers of the Republic of Uzbekistan.

Article 409. Disposal of funds and other property confiscated using the controlled delivery method

Funds confiscated by the courts of the Republic of Uzbekistan and foreign states in cases of crimes that were detected and suppressed using the controlled delivery method, as well as proceeds from the sale of confiscated property, are distributed among the states whose customs and other competent authorities participated in the use of this method, in accordance with an agreement between the State customs Committee of the Republic of Uzbekistan and the competent authorities of foreign States.

Section XII. Final provision

Article 410. Flag and identification mark of customs authorities

Customs authorities and river vessels have a flag at their disposal. Vehicles and aircraft of customs authorities have an identification mark.

The regulations on the flag and identification mark are approved by the Cabinet of Ministers of the Republic of Uzbekistan.

Article 411. Resolution of disputes

Disputes in the field of customs are resolved in accordance with the procedure established by law.

Article 412. Responsibility for violation of customs legislation

Persons guilty of violating customs legislation are responsible in accordance with the established procedure.

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