



## **Customs Cooperation Committee**

**Regional Workshop on Risk Management and Post-Entry Audit**  
**в Региональном семинаре Комитета по таможенному сотрудничеству**  
**по вопросам управления риском и пост-таможенному контролю**  
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## **COUNTRY REPORT**

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Risk management and post-entry audit under the Customs Cooperation Committee within the development of integration processes incur a special feature. The Republic of Tajikistan recognises the importance and significance of integration processes within the Committee as a factor for approaching and strengthening of interaction of customs communication and information systems, their effective use to assist in promotion of trade development between the member countries.

In this regard the activation of collaboration and improvement of interaction between the countries in providing information to control the goods after the release and conducting the customs audit.

After the reorganisation of the customs operations of Tajikistan, a special division (post-entry control and audit) was established under the tariff regulation and customs revenues management of the Customs Department of the MoR, which is directly involved in post-release control of the goods and transport means imported to the customs territory of Tajikistan. The management is also involved in collection and summarising of information for the purpose of carrying out the customs audit with concerned countries.

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The abovementioned division in accordance with the regulation on the order of post-entry control and auditing is authorised for the following:

To examine the financial and external economic activity of persons (using the auditing method);

- goods and transport means crossing the customs border of the Republic of Tajikistan;

- customs brokers;

- customs carriers;

- owners of customs warehouses and temporary storages;

- free customs zones;

- Duty-free shops and other places where goods and transport means may be located which are subject to customs control,

- Carry out audits in accordance with the Customs and Tax Codes (in particular related to the customs legislation) of the Republic of Tajikistan, in case there are sufficient grounds that violation of Tajik legislation occurred, control of which was designated to the customs authorities of the Republic of Tajikistan.

The division carries out post-entry control consisting of studies and analysis of the documents, furnished by the participants of external economic activity and which include the information on timely payment and customs payments flow when goods and transport means crossing the customs border of Tajikistan.

With availability of sufficient grounds on incompliance or partial compliance with the customs legislation of Tajikistan, established by documental analysis, post-entry control and audit staff member is fielded to the location of subject of external economic activity (EEA).

In case when additional information is required on the facts, submitted by the person being audited, a counter-audit of the third parties is then conducted.

The post-entry control is aimed at:

- Detection and prevention of violation in customs, tax and foreign exchange legislation;

- Detection of avoidance from payments of customs duties;

- Development of new forms and methods of customs policy implementation.

The division carries out the post-entry control by:

- controlling the appropriateness of preferences and privileges billing;

- validity of the chosen way for determining the customs costs;

- Correctness of charging and collection of customs payments;

- compliance with the foreign exchange legislation of Tajikistan; correctness of decision classification as per the codes of goods in accordance with commodity classification of External Economic Activity of Euro-Asian Economic Cooperation;

- control of activity modes licensed by the customs authorities;
- control of declared goods authenticity, compliance with the order of goods and transport means crossing the customs border of Tajikistan as per the conditions of stated customs modes;
- further control over the effective use of goods and transport means by persons in accordance with the stated customs mode.

The post-entry audit of EEA subjects is held following the:

- a) instructions of the higher state authorities;
- b) instructions of the MoR's management;
- c) resolutions of customs and other law-enforcement bodies, involved in investigations of violations of customs rules and other administrative offence and crime;
- d) data received from the structural subdivisions of MoR;
- e) data, received from the state controlling bodies;
- f) findings from analysis of electronic data base of cargo customs declaration;
- g) findings from analysis of cargo customs declaration and other documents required for customs purposes.

I would like to point that from the beginning of the division work, a number of actions were taken to prevent and detect the smuggling import of goods and transport means through the customs border of Tajikistan to the Russian Federation. In accordance with the Agreement of 15.04.1994 regarding the "Cooperation and mutual aid in customs affairs", signed by the CIS member countries and the Decree of CPTC CIS dated 28.03.2002 ref. No.5/34, a joint comparative analysis of export and import from the Russian Federation to Tajikistan and from Tajikistan to Russia was carried out, in course of which significant discrepancies were detected both in weight and cost, furthermore additional customs payments were recovered in amount of US\$16,000 and opened cases on infringement of customs rules.

A special topicality and concern for the Republic of Tajikistan in the context of trade development is the issue of strife with smuggling and other customs offences. The illegal drug turnover problem became the most actual for the customs operation of our republic. Within 7 months of current year the custom authorities under MoR elicited and brought an action for 19 facts of the narcotics smuggling in amount of 25 kilos.

Interaction of our countries in this respect unfortunately still does not meet the growth of this type of crime. On our opinion, in the struggle with this evil it is needed to activate the aid from the developed countries to the developing states. Simple means of technical control to be set on the border, create additional possibilities to influence on these problems.

Another important directive of interaction in CCC, on our opinion, is the retraining of the customs services personnel of our countries to implement the customs audit. In view of this, training and retraining of the staff should be one of the prioritised directions for our future collaboration.

The prospective of our cooperation development is impossible to imagine without information support and publishing a special bulletin. In this regard, the proposal for publishing a special “Bulletin of Customs News within CCC” seems topical.

Phased implementation of the abovementioned suggestions as well as the development of fundamentally new mechanisms of cooperation will enable an increase in a quality component of our interaction in post-entry auditing.

We are sure that the constructive collaboration within such workshops will facilitate the prosperity of our people, improvement of mutual trust and further development of our countries’ economies and connecting for the peace and stability.

For the conclusions I would like to wish you further successes and express my hope that we will be able to maintain and augment the mutually beneficial cooperation.

**Thank you for the attention.**