



## **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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### **Report**

## **On the application of principles for risk assessment and post-entry control in the customs authorities of the Ministry of Revenue of the Republic of Tajikistan**

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**Dear colleagues, ladies and gentlemen!**

May I express a sincere gratitude to the today's organisers of the workshop on risks management and post-entry control.

We are sure that the conclusions of the joint workshop discussions are current for all the customs in the world, the Agenda of the workshop enables us to further implement a closer cooperation in the external trade risk management.

The customs bodies of the Ministry of Revenue (MoR) of the Republic of Tajikistan carry out a customs policy in accordance with the requirements and principles of the international trade system. At present the unification process of legal framework and customs legislation procedures of Tajikistan, as per the set out principles of the international legal framework of the world trade, are being developed. In this case development of a new edition of the fundamental customs legal act of Tajikistan, Customs Code of the Republic of Tajikistan, is implied. One of the customs bodies of the

MoR modernisation concept is the application of risk management and post-entry control procedure. In the draft of a new Customs Code of Tajikistan edition an introduction of a new chapter is foreseen, which regulate the risk management and post-entry control procedure.

The customs policy of the Republic of Tajikistan is being improved considering the simplification of the customs procedures and customs registration rules, customs control of moving goods and transport means, in order to develop the external trade of the Republic of Tajikistan.

One of the priority principles established by the Kiot Convention (1999 edition) is the introduction to and application in the custom authority activities of the “risk assessment” and “post-entry control” procedures. Implementation of the customs procedures mechanism during the risk assessment and post-entry control anticipates a risk analysis and assessment, statistics, forecasting, post-entry auditing etc. The application of the aforementioned principles requires more serious, complex and system approach. In view of this we need to comprehensively study it considering the prescribed specific actions of the custom authorities in the world practice.

The customs clearance, cross border and transit procedures are insufficiently harmonised and unified, and do not always meet the common international standards.

The existing procedures were mainly developed based on the economic and trade conditions of the post-soviet times and now new international tendencies came in their place.

The outdated procedures mainly do not correspond to the new edition (1999) of the Kiot Convention, which suggests a customs model meeting the modern requirements of the international trade.

Complex and various customs procedures and documentation impede the trade flows both within the region and with the foreign countries

The risk management is the key component of the customs modernisation and generates the basis to accept the best world practice in accordance with the new edition of Kiot Convention and Assessment Agreement of the World Trade Organisation.

The risk management requires execution of the proper post-entry audit and effective utilisation of the information and communication technologies.

The customs service of the MoR still deems a 100% customs control (examination) of the moving transport means and goods due to the lack of the risk management knowledge and information technologies application in systematic detection of smuggling and violation of customs rules.

At present in the Republic of Tajikistan the abovementioned principles are being applied in particular (experimental) directivity. Up to date still a possibility exists of foreign economic activity subjects transiting narcotics, smuggling of goods and transport means, their misuse of goods and transport means. Such occurrence points out at the absence of necessary consciousness and honesty of the foreign economic activity subjects. 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, and smuggled goods were confiscated for US\$21,765.

The risk management process in the customs area should, on our opinion, be official, systematic and be applied disciplined. Since the risk is never fully known and as the risk may change after a certain time, the findings and experience must be addressed in the process to limit the gaps in the knowledge and to improve the forecasting of the future risks. Therefore, the custom authorities of MoR tend to introduce and apply the risk assessment and post-entry control principles. However, it must be clear that their immediate introduction is not possible, but will require stage-by-stage introduction.

The acting practice of the customs control does not accord with the world standards and rules due to the weak development of the cross-border infrastructure at the customs borders of Tajikistan, and because of the practical lack of information and communication technologies. The resolving of such matters requires sufficient material expenditures and development of the general programme, which should consist of elements cutting off the smuggling channels, illegal moving of goods and transport means, and trust to the participants of the foreign economic activity. Weak development of customs computer-aided system still limits the custom authorities of MoR in introducing an electronic form of declaring the transiting of goods and transport means. In this context a special attention should be paid to the professional background of the staff with proper skills and knowledge.

An important sense is paid by the custom authorities of MoR in customs collaboration within the Board of Directors of the Customs Operations from the Commonwealth of Independent States and the Board of Directors of the Customs Operations from the Euro-Asian Economic Union aimed at minimization of the overall risks by unification of customs procedures anticipated by the municipal legislative instruments and exchange of required information.

At present a work started on the custom authorities modernisation and infrastructure development project, funded by the Asian Development Bank, in the Republic of Tajikistan. The basic element of this programme is the issue of risk assessment in the custom authorities activity under MoR of Tajikistan.

**Thanks for your attention.**