



INFORMATION AND COMMUNICATION TECHNOLOGIES OF THE CUSTOMS SERVICES IN THE REPUBLIC OF TAJIKISTAN^{*}

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The major goal of the economic policy in the conditions of transition to the market economy is the invigoration of growth at the moderate rates of inflation and the decrease of the financing deficiency in the national budget. In that context the increase of the customs duties' rates obtains an uppermost importance. It is expected that in the achievement of such income indicators, an important role will belong to the activities in the sphere of information and communication technologies carried out by the customs services.

The customs service of the Republic of Tajikistan formed in 1991 following the dissolution of the Soviet Union is relatively young. Since it was established, the customs legislation has been gradually developed, the customs structure has been formed and the procedures have been designed for individuals, transport means and commodities crossing the borders of the Republic of Tajikistan. Among these procedures are customs duties and taxes, prevention of smuggling of commercial goods and illicit narcotic substances. Up to quite a recent time the customs administering was being organized and exercised by the Customs Committee. However in January 2002 the taxes and customs functions were combined and delegated to the new Ministry of State Revenues and Duties of the Republic of Tajikistan (MSRD RT).

A well-organized customs service has a critical importance for the economy of the Republic of Tajikistan. External trade is growing and the volumes of customs payments (duties, added value costs, excises and road taxes) in 2001 amounted to 11,861 thousand Somoni (34,4 percent of the whole volume of taxes and about 4,45 percent of GDP); in 2002 – 193,433 thousand Somoni (42,5 percent of the whole volume of taxes and 5,83 percent of GDP). During the last two financial years (2001-2002) the customs duties exceeded the planned volumes. In 2002 the plan was 165,053 thousand Somoni; in fact the duties amounted to 193,433 thousand Somoni (117 percent), whereas in 2001 the plan was 71,804 thousand Somoni, and in fact the amount of 11, 866 thousand Somoni (156 percent) was collected.

However the customs service has not introduced necessary programs ensuring an effective collection of taxes. Serious problems exist in the following spheres:

- Smuggling. There is a lack of control over the transit of goods and within the territory of the Republic of Tajikistan. As a result, a big volume of commodities, which have not been taxed, gets into the internal circulation. Another issue off concern is the contraband of drugs.
- Understatement of prices; incorrect classification; absence of a systematic control over the correct pricing up to the final consignment procedures; absence of efficient methods of the post-customs control assuring correct pricing and classification of goods; problems in the sphere of information and communication technologies of the customs service.

These problems aggravate the absence of due control and comprehensive information related to accountability of customs units to the MSRD RT Headquarters and the Customs Department.

The newly formed Ministry of State Revenues and Duties has done a lot in terms of timely implementation of planned tasks, development of methodological and instructive materials, as well as the activities in the sphere of information and communication technologies of the customs service.

The "Matrix of measures on the implantation of strategic priorities of the Ministry of Revenues and Duties of the Republic of Tajikistan" was prepared on 30.10.02. The "Plan of activities of the Ministry of Revenues and Duties of the Republic of Tajikistan on the implementation of the IMF recommendations within the framework of the tax and customs reformation" has been

prepared. The latter paper includes activities in the sphere of information and communication technologies of the customs service.

Besides that, following timely implementation of main provisions of the “Memorandum of the Republic of Tajikistan and the International Monetary Fund on the issues of economic and financial policy for the period from 1 October 2002 to 30 September 2005”, the enhancement of the customs services’ efficiency, creation of favorable conditions for the development of entrepreneurship, and, on this basis, an increase of income from taxes and duties to the national budget, the Ministry of Revenues and Duties of the Republic of Tajikistan has developed a draft resolution of the Government of the Republic of Tajikistan “About the approval of the action plan on implementation of strategic priorities of the Ministry of Revenues and Duties of the Republic of Tajikistan within the frames of the taxes and customs reformation in 2003-2005 and for the period up to 2008”. This document is currently on the stage of final reconciliation.

During the last years the international organizations provided a significant technical assistance to Tajikistan in the sphere of customs administering.

The studies carried out over the last years by various taxes and customs units, as well as by the IMF mission, suggest a complex program or reformation of MSRD RT and its tax and customs departments. In order to solve these issues it is needed again to approach the international organizations with an appeal on acceleration of technical assistance in the sphere of information and communication technologies of the customs services.

Implementation of the modernization program would demand critical alterations. In order to make this process controllable the program should cover the period of two-three years. The program of reforms will increase the volume of taxes and duties in the mid-term perspective on the basis of enhancement in the sphere of information and communication technologies of the customs services. In order to achieve that it is needed to solve the following problems:

- To develop the program on computerization and automation of the whole Ministry. The program should include provisions of the national program of computerization;
- To involve experienced computer specialists by means of changing the manning table, on a contract basis or using other incentives;
- To form an information-analytical staff comprised of the following units: a software department; maintenance team; personnel department;
- To continue using the program complex “tax officer” in order to switch on the module of the tax declaration processing;
- To conclude a contract with the NGO “The Deaf People Society” envisaging further development of _____ and training, the users’ manual and a warranty for one year;
To prepare a detailed requirement specification for computer systems including the technical experience with _____ and computer systems;
- To prepare a complete computerization plan for the customs declarations processing (including calculation of taxes and duties and statistics on external trade), and the transit cargoes control;
- To built capacity for automated data base systems ensuring management, control over declarations, selection, receipts, temporary import modes, operative information, processing of massive data, studies of risks;
- To develop a strategy for the reformation of customs services in the context of a wider reformation strategy of targeted activities of MSRD of the Republic of Tajikistan.

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