



LAW OF THE KYRGYZ REPUBLIC

dated April 24, 2019 No. 52

About customs regulation

SECTION I. GENERAL PROVISIONS

Chapter 1. Basic Provisions on Customs Regulation

Article 1. Customs regulation and customs business. Legal basis of customs regulation

1. Customs regulation is the legal regulation of relations related to the establishment of the procedure and conditions for the movement of goods across the customs border of the Eurasian Economic Union in the Kyrgyz Republic (hereinafter - the customs border), their location and use in the customs territory of the Eurasian Economic Union in the Kyrgyz Republic (hereinafter - customs territory) or outside it, the procedure for performing customs operations related to the arrival of goods into the customs territory, their departure from the customs territory, temporary storage of goods, their customs declaration and release, other customs operations, the procedure for paying customs duties, special, anti-dumping, countervailing duties and customs control, as well as the regulation of legal relations between customs authorities and persons, exercising the rights of possession, use and (or) disposal of goods in the customs territory or outside it.

2. The customs business is a set of means and methods that ensure compliance with international treaties and acts regulating customs legal relations that constitute the law of the Eurasian Economic Union (hereinafter referred to as international treaties and acts in the field of customs regulation), and the legislation of the Kyrgyz Republic on customs regulation.

3. This Law is based on Constitution of the Kyrgyz Republic and regulates customs legal relations not regulated by the Customs code of the Eurasian Economic Union (hereinafter referred to as the Code), international treaties and acts in the field of customs regulation, as well as customs legal relations, the regulation of which in accordance with Code carried out in accordance with the legislation of the Kyrgyz Republic.

The legal basis for customs regulation in the Kyrgyz Republic is Treaty on the Eurasian Economic Union dated May 29, 2014 (hereinafter referred to as the Treaty on the Union), Code, international treaties and acts in the field of customs regulation, this Law and regulatory legal acts, the adoption of which is provided for Code, international treaties and acts in the field of customs regulation and this Law.

4. If international treaties of the Kyrgyz Republic establish rules other than those contained in this Law, then the rules (norms) of international treaties of the Kyrgyz Republic shall apply.

Article 2. Customs territory

The customs territory consists of the territory of the Kyrgyz Republic, including the territories of free economic zones, as well as structures, installations and other objects located outside the territory of the Kyrgyz Republic, in respect of which the Kyrgyz Republic has exclusive jurisdiction.

Article 3. Action of the legislation of the Kyrgyz Republic in the field of customs in time

The legislation of the Kyrgyz Republic in the field of customs applies to relations that have arisen after the day of entry into force, and has no retroactive effect, unless otherwise established Code and chapter 44 of this Law.

Article 4. Informing about international treaties and acts in the field of customs regulation

Informing about international treaties and acts in the field of customs regulation is carried out by customs authorities in accordance with article 3 of the Code.

Article 5. Calculation of terms

Determination of the beginning and end of the deadlines set Code and this Law, determined by a period of time or the occurrence of an event, is carried out in the manner prescribed article 4 of the Code.

Article 6. Basic concepts used in this Law

1. The following basic concepts are applied in this Law:

1) prohibitions and restrictions - measures of non-tariff regulation applied to goods transported across the customs border, including those introduced unilaterally in accordance with Treaty on the Union, technical regulation measures, sanitary, veterinary-sanitary and quarantine phytosanitary measures, export control measures, including measures for military and (or) dual-use products, and radiation requirements established in accordance with Treaty on the Union and (or) the legislation of the Kyrgyz Republic;

2) designated postal operator - a person officially appointed by a country - a member of the Universal Postal Union and providing the provision of postal services in accordance with the legislation of the Kyrgyz Republic and acts of the Universal Postal Union;

3) domestic persons - enterprises, institutions, organizations, both with the formation of a legal entity and without it, located in the Kyrgyz Republic, created in

accordance with the legislation of the Kyrgyz Republic, as well as resident individuals, including those registered in the territory of the Kyrgyz Republic Republics as individual entrepreneurs;

4) customs authorities - the authorized state body in the field of customs, customs and other units subordinate to the authorized state body in the field of customs;

5) customs payments - customs duties, taxes, customs fees collected by customs authorities in the manner prescribed by Code, international treaties and acts in the field of customs regulation, tax legislation and this Law.

2. Other concepts in the field of customs regulation used in this Law shall be applied in the meanings determined Treaty about the Union Code and this Law.

3. The concepts of other branches of the legislation of the Kyrgyz Republic used in this Law shall be applied in the sense in which they are used in the relevant branches of the legislation of the Kyrgyz Republic, unless otherwise established Code.

Article 7

1. When performing customs operations and conducting customs control, measures of customs and tariff regulation, prohibitions and restrictions, measures to protect the internal market, tax legislation of the Kyrgyz Republic that are in force on the day of registration of a customs declaration or other customs documents are applied, unless otherwise established Code, international treaties within the Union, this Law and the tax legislation of the Kyrgyz Republic.

2. In relation to goods transported across the customs border in violation of the requirements established by international treaties and acts in the field of customs regulation, the tax legislation of the Kyrgyz Republic and this Law, measures of customs and tariff regulation, prohibitions and restrictions, measures to protect the domestic market, international treaties and acts in the field of customs regulation, tax legislation of the Kyrgyz Republic, effective on the day of the actual crossing of the customs border by goods, unless otherwise established Code, international treaties within the framework of the Union, the tax legislation of the Kyrgyz Republic and this Law.

If the day of the actual crossing of the customs border by goods is not established, measures of customs and tariff regulation, prohibitions and restrictions, measures to protect the domestic market, international treaties and acts in the field of customs regulation, tax legislation of the Kyrgyz Republic in force on the day the violation is detected are applied, unless otherwise established Code, international treaties within the Union, this Law or the tax legislation of the Kyrgyz Republic.

3. In case of submission of two or more declarations for goods using the features of customs declaration determined by the Government of the Kyrgyz Republic, measures of customs and tariff regulation, prohibitions and restrictions, measures to protect the domestic market, tax legislation are applied on the day of registration of the first declaration for goods.

Article 8. Compliance with prohibitions and restrictions

1. Goods are moved across the customs border and (or) placed under customs procedures in compliance with prohibitions and restrictions, taking into account the provisions article 7 of the Code and this article.

2. Cases and procedure for confirming compliance with non-tariff regulation measures, including those introduced unilaterally, and technical regulation measures in the part not regulated by the acts of the Eurasian Economic Commission (hereinafter referred to as the Commission), are established by the Government of the Kyrgyz Republic in accordance with Treaty about the Union.

Compliance with export control measures, including measures for military and (or) dual-use products, is confirmed in cases and in the manner established by the legislation of the Kyrgyz Republic in the field of export control, by submitting documents and (or) information confirming compliance with such measures.

3. Compliance with sanitary, veterinary-sanitary and quarantine phytosanitary measures and radiation requirements is confirmed by the results of the implementation of sanitary-epidemiological, veterinary, quarantine phytosanitary, radiation control (supervision) in the manner prescribed by Treaty on the Union and acts of the Commission adopted in accordance with it, and (or) in the manner established by the legislation of the Kyrgyz Republic.

Article 9. Customs documents

1. Customs documents submitted to the customs authority shall be completed in the state or official language.

Customs documents filled in on the territory of the Kyrgyz Republic and subject to submission to the customs authorities of another Member State of the Eurasian Economic Union (hereinafter referred to as the Member State) when performing customs operations shall be filled in the official language.

2. Information to be indicated in customs documents in coded form shall be indicated using classifiers approved by the Commission.

3. The structure and format of customs documents in the form of electronic documents are established by the authorized state body in the field of customs, except for cases when, in accordance with Code, other international treaties and acts in the field of customs regulation, the structure and format of customs documents in the form of electronic documents are determined by the Commission.

4. In the case specified in paragraph 5 article 8 of the Code, the procedure for filling out forms of customs documents and (or) the procedure for making changes (additions) to customs documents are determined by the Government of the Kyrgyz Republic.

5. Customs documents not provided for Code, other international treaties and acts in the field of customs regulation, the forms of such customs documents, the procedure for filling out these forms, making changes (additions) to such customs documents are established by the Government of the Kyrgyz Republic.

Chapter 2. General provisions on the movement of goods across the customs border, their possession, use and (or) disposal in the customs territory or outside it

Article 10. Movement of goods across the customs border

1. All persons on equal grounds have the right to move goods across the customs border in the manner and under the conditions established by Code or in accordance with Code.

2. Goods moved across the customs border are subject to customs control in accordance with Code, international treaties and acts in the field of customs regulation and this Law.

Article 11. Places of movement of goods across the customs border

1. The movement of goods across the customs border is carried out at checkpoints across the State Border of the Kyrgyz Republic, determined by the Government of the Kyrgyz Republic.

2. The Government of the Kyrgyz Republic may establish other places for the movement of goods across the customs border.

Cases and procedures for the movement of goods across the customs border in places other than those specified in part 1 of this article are established by the Government of the Kyrgyz Republic.

Separate categories of goods that can be moved in places other than those specified in part 1 of this article are determined by the Government of the Kyrgyz Republic.

3. The provisions of this article shall not apply when moving across the customs border of goods transported by pipelines and power lines.

Article 12. Submission of preliminary information to the customs authorities

1. The purpose of submitting preliminary information is to obtain by the customs authorities information about the goods planned to be moved across the customs border in order to assess risks and make preliminary decisions on the choice of objects, forms of customs control and measures that ensure the conduct of customs control, before the arrival of goods on the customs territory.

Preliminary information is used by customs authorities to expedite customs operations and optimize customs control.

2. Preliminary information is submitted to the customs authorities in accordance with article 11 of the Code subject to the provisions of this article.

3. Preliminary information is submitted to the customs authority in the state or official language at the choice of the person.

4. The customs authority registers the submitted preliminary information or refuses to register it in the manner and terms determined by the Commission.

The customs authority registers the submitted preliminary information by assigning a registration number.

The customs authority refuses to register preliminary information if the information provided does not comply with the composition, structure and format determined by the Commission and (or) the requirement provided for by part 3 of this article.

Information on the registration of preliminary information indicating the registration number or on the refusal to register it, indicating the reasons for such refusal, shall be sent to the person who submitted the preliminary information in electronic form.

5. Preliminary information is stored in the information systems of the customs authorities for the periods specified in paragraph 12 article 11 Code.

6. In case of non-submission of preliminary information, which must be submitted on a mandatory basis, or violation of the deadlines for its submission, customs operations related to the declaration of goods shall not be performed until the provision of preliminary information.

7. Preliminary information may not be submitted in relation to the goods specified in subparagraphs 1-7 of paragraph 15 article 11 of the Code, as well as in relation to other goods in cases determined by the Commission.

Preliminary information is not provided for goods transported by pipelines or power lines.

8. Information declared in the customs declaration in the form of an electronic document filed in relation to goods, the customs declaration of which is carried out with the features determined by article 114 of the Code may be used as preliminary information in cases and in the manner determined by the Commission.

Article 13. Compliance with prohibitions and restrictions when moving goods across the customs border

Goods are moved across the customs border in compliance with the prohibitions and restrictions established article 12 of the Code and Article 8 of this Law.

Article 14. Possession, use and (or) disposal of goods in the customs territory or outside it

1. Possession, use and (or) disposal of goods imported into the customs territory after crossing the customs border and before their release by the customs authority shall be carried out in the manner and on the conditions established by the chapters 14 and 16 of the Code, and in relation to certain categories of goods – chapters 37-43 of the Code and Section V of this Law.

2. Possession, use and (or) disposal of goods in the customs territory or outside it after their release by the customs authority shall be carried out in accordance with the customs procedure under which the goods are placed, or in the manner and under the conditions established for certain categories of goods subject to customs declaration and (or) release without placement under customs procedures.

3. Possession, use and (or) disposal of goods exported from the customs territory, after arrival at the place of departure before crossing the customs border, shall be carried out in the manner and under the conditions established by the chapters 2 and 15 of the Code, and in relation to certain categories of goods – chapters 37-43 of the Code and Section V of this Law.

Article 15. Presence of goods under customs control

Goods are considered to be under customs control in the cases established by article 14 of the Code.

Article 16. Goods that have become unusable, spoiled or damaged

Goods imported into the customs territory shall be considered as imported into the customs territory in an unusable, spoiled or damaged condition in accordance with article 15 of the Code.

Article 17

1. Foreign goods confiscated or turned into property (income) of the Kyrgyz Republic by a court decision shall not be placed under customs procedures, and goods for personal use shall not be released for free circulation. The specified goods acquire the status of goods of the Eurasian Economic Union (hereinafter referred to as the Union) from the date such decision comes into force.

2. Foreign goods, which, by a court decision, are foreclosed on account of payment of customs payments, special, anti-dumping, countervailing duties, acquire the status of Union goods from the moment the funds are credited on account of payment of due customs payments, special, anti-dumping, countervailing duties and are not subject to room for customs procedures.

3. Sale, use or destruction of foreign goods that are confiscated or turned into property (income) of the Kyrgyz Republic by a court decision and (or) which are levied by a court decision on account of payment of customs payments, special, anti-dumping, countervailing duties, calculation of expenses on transportation (transportation), reloading (loading, unloading) and storage, other costs associated with the preparation for the sale and sale of such goods, as well as reimbursement of such costs are carried out in the manner determined by the Government of the Kyrgyz Republic.

The disposal of the proceeds from the sale of foreign goods, which, by a court decision, is levied on account of the payment of customs duties, taxes, special, anti-dumping, countervailing duties, is carried out in accordance with article 383 of the Code.

Article 18. Sampling and (or) samples of goods by interested persons and state bodies of the Kyrgyz Republic

Sampling and (or) samples of goods by interested persons and state bodies of the Kyrgyz Republic is carried out in accordance with article 17 of the Code.

Article 19. Submission of reports to customs authorities

1. Persons carrying out activities in the field of customs, authorized economic operators and persons owning and (or) using foreign goods, as well as goods of the Union placed under the customs procedure of a free customs zone and the customs procedure of a free warehouse, are required to submit reports on stored, transported, sold, processed and (or) used goods, as well as on customs operations performed only at the request of the customs authorities.

2. The method of reporting, forms of reports, the procedure for filling them out, as well as the procedure and terms for reporting are determined by the Government of the Kyrgyz Republic.

Chapter 3. Unified Commodity Nomenclature for Foreign Economic Activity of the Eurasian Economic Union. Goods classification

Article 20

1. The Unified Commodity Nomenclature for Foreign Economic Activity of the Eurasian Economic Union (hereinafter referred to as the Commodity Nomenclature for Foreign Economic Activity) is a system for describing and coding goods that is used to classify goods for the purpose of applying customs and tariff regulation measures, export customs duties, prohibitions and restrictions, measures to protect internal market, conducting customs statistics.

2. The international basis of the Commodity Nomenclature for Foreign Economic Activity is the Harmonized System for Description and Coding of Goods of the World Customs Organization and the Unified Commodity Nomenclature for Foreign Economic Activity of the Commonwealth of Independent States.

3. Authorized state body in the field of customs:

1) participates in the work of international organizations in terms of developing, changing, supplementing, interpreting and applying the international basis of the Commodity Nomenclature for Foreign Economic Activity;

2) ensures the preparation of proposals, together with interested state bodies, on the development, changes and additions to the Commodity Nomenclature for Foreign Economic Activity.

Article 21. Classification of goods

1. The declarant and other persons classify goods in accordance with the Commodity Nomenclature for Foreign Economic Activity during customs declaration and in other cases when, in accordance with international treaties and acts in the field of customs regulation, the customs authority is notified of the product code in accordance with the Commodity Nomenclature for Foreign Economic Activity.

If, in accordance with the Code, the customs declaration does not provide for the indication of information about the code of goods in accordance with the Commodity Nomenclature for Foreign Economic Activity, the classification of goods during customs declaration is not carried out.

2. Checking the correctness of the classification of goods is carried out by the customs authorities.

Cases in which the customs authorities carry out the classification of goods are established by paragraph 2 article 20 of the Code.

3. If the customs authorities discover an incorrect classification prior to the release of goods, a decision on the classification of goods shall be made by such customs authorities within fourteen working days. In this case, the release of goods may be carried out in accordance with article 121 of the Code or such goods are placed in temporary storage.

If, in order to make a decision on the classification of goods before their release, the documents and information submitted during the customs declaration of goods are not enough, the customs authorities have the right to request, in accordance with paragraph 4 article 325 of the Code additional documents and information allowing unambiguous classification of goods.

The person from whom documents and information were requested is obliged to submit such documents and information within the time limits established by paragraph 7 article 325 of the Code.

In case of release of goods in accordance with article 121 of the Code, if the customs authorities discover an incorrect classification, additional documents and information requested by the customs authority to make a decision on the classification of goods shall be submitted within the time limits established by paragraph 14 article 325 Code.

When requesting additional documents and information necessary for the customs authorities to make a decision on the classification of goods, the period specified in the first paragraph of this part shall be suspended until the relevant documents and information are submitted.

The form of the decision on the classification of goods, the information to be indicated in such a decision, are established by the Government of the Kyrgyz Republic.

4. Codes of goods indicated in commercial, transport (transportation) and (or) other documents, as well as in conclusions, certificates, examination certificates issued by expert institutions, are not mandatory for the classification of goods.

Article 22. Preliminary decisions on the classification of goods

The authorized state body in the field of customs affairs, at the request of an interested person, makes preliminary decisions on the classification of goods in accordance with the Commodity Nomenclature for Foreign Economic Activity in the manner prescribed by articles 23-25 of the Code.

Article 23. Decisions and clarifications on the classification of certain types of goods

1. In order to ensure the uniform application of the Commodity Nomenclature for Foreign Economic Activity, the authorized state body in the field of customs has the right to make decisions and give explanations on the classification of certain types of goods in the manner established by the authorized state body in the field of customs.

Decisions and clarifications specified in the first paragraph of this part shall be obligatory when classifying goods by the customs authorities in the customs territory.

2. For the purposes of applying the provisions of this article, a separate type of goods is understood as a set of goods that have common classification features that make it possible to classify goods with specific names, specific brands, models, articles, modifications and other similar individual characteristics to one code in accordance with the Commodity nomenclature of foreign economic activity.

Article 24

1. The authorized state body in the area of customs affairs shall make a decision to amend its preliminary decision on the classification of goods, as well as a decision to terminate or revoke the preliminary decision on the classification of goods in accordance with article 26 of the Code.

2. Decision to withdraw a preliminary decision on the classification of goods in the case provided for by subparagraph 4 of paragraph 6 article 26 of the Code, is adopted

by the authorized state body in the field of customs affairs no later than thirty calendar days from the date of official publication of the relevant decisions of the World Customs Organization and enters into force from the date such decisions come into force.

Article 25

1. Goods in an unassembled or disassembled form, including an incomplete or incomplete form, transported across the customs border in the form of separate components over a certain period of time (hereinafter referred to as goods in an unassembled or disassembled form), may be classified in accordance with the Basic Rules for the Interpretation of the Commodity of the nomenclature of foreign economic activity with the code of a complete or completed product, subject to the following conditions:

1) availability of a decision on the classification of goods in unassembled or disassembled form;

2) customs declaration of goods is carried out to one customs body by one declarant within the framework of one foreign economic transaction;

3) the declarant of the components of the goods is the person to whom the decision on the classification of goods in unassembled or disassembled form has been issued;

4) submission to the customs authority of a written notice of planned deliveries containing information about the declarant, the delivery time of the goods, the customs procedure under which the goods will be placed, as well as a description of the goods and its components, indicating their quantity and codes in accordance with the Commodity Nomenclature foreign economic activity.

With regard to goods in unassembled or disassembled form, a preliminary decision may be obtained on the classification of such goods in the manner prescribed by Articles 23-26 of the Code.

2. Customs declaration of goods in unassembled or disassembled form, indicating, in accordance with the Commodity Nomenclature for Foreign Economic Activity, the code of the complete or completed goods is carried out in accordance with article 101 of this Law.

3. If, within the period specified in paragraph 8 article 117 of the Code, the release of all components of the goods transported through the customs territory in unassembled or disassembled form has not been carried out, such components are classified in accordance with the Commodity Nomenclature of Foreign Economic Activity by codes applied to these components in accordance with the Basic Rules for Interpreting the Commodity Nomenclature of Foreign Economic Activity.

Article 26

1. In order to make a decision on the classification of goods in unassembled or disassembled form, the declarant shall submit to the customs authority in which the goods will be released an application in writing.

An application for a decision on the classification of goods in an unassembled or disassembled form shall be submitted before placing the components of goods in an

unassembled or disassembled form under the customs procedure, with the exception of the customs procedure of customs transit and the customs procedure of a customs warehouse.

2. An application for making a decision on the classification of goods in an unassembled or disassembled form must contain:

- 1) information about the person authorized to act as a declarant of such goods;
- 2) information about the product (name, list of components of the product);
- 3) delivery time of the goods;
- 4) information about the customs procedure under which the goods will be placed;
- 5) the name of the customs authority in the region of activity of which the customs declaration of goods will be carried out.

3. The following documents and information shall be attached to the application for making a decision on the classification of goods in unassembled or disassembled form:

1) documents confirming the conclusion of a foreign economic transaction in respect of goods;

2) a list of product components (in the form of a table) on paper and electronic media, which indicates:

a) the names of the components, including the parts that make up a separate component of the product;

b) codes of product components in accordance with the Commodity Nomenclature for Foreign Economic Activity;

c) the number and (or) weight of components, including parts that make up a separate component of the goods, in units of measurement used in the Commodity Nomenclature for Foreign Economic Activity;

3) a description of the individual components of the goods, indicating the purpose, functions performed, the principle of operation, the material from which they are made;

4) assembly (assembly) drawing (diagram).

4. If the submitted documents and information are insufficient to make a decision on the classification of goods in an unassembled or disassembled form, the customs authority, within fifteen calendar days from the date of registration of an application for making a decision on the classification of goods in an unassembled or disassembled form, shall notify the applicant in writing of the need to submit additional information.

Additional information must be submitted within thirty calendar days from the date of notification of the applicant.

5. The customs authority refuses to make a decision on the classification of goods in an unassembled or disassembled form if:

1) the application is submitted by a person who is not authorized to act as a declarant of such goods;

2) the additional information requested by the customs authority is not submitted within the period specified in the second paragraph of part 4 of this article, or the person entitled to act as a declarant of such goods refused to submit the documents and information necessary for the classification of the goods;

- 3) the application and documents attached to it contain contradictory information;
- 4) the components to be imported into the customs territory do not form a product classified in accordance with the Commodity Nomenclature for Foreign Economic Activity under a single code;
- 5) a part of the individual components of the goods in an unassembled or disassembled form is placed under the customs procedure, with the exception of the customs procedure of customs transit and the customs procedure of a customs warehouse.

Article 27

1. The decision on the classification of goods in an unassembled or disassembled form is made within thirty calendar days from the date of registration of the application for a decision on the classification of goods in an unassembled or disassembled form. If it is necessary to provide additional information in accordance with Part 4 article 26 of this Law, the period shall be suspended from the date of registration of a notice of a person in writing and resumed from the day the customs authority receives the last document containing the requested information.

2. The decision on the classification of goods in unassembled or disassembled form must contain the following information:

1) the name of the customs authority that made the decision to classify the goods in unassembled or disassembled form;

2) registration number of the decision on the classification of goods in unassembled or disassembled form and the date of its adoption;

3) information about the person entitled to act as a declarant of such goods;

4) full name of the goods;

5) arguments and grounds for the decision taken, indicating the Basic Rules for the Interpretation of the Commodity Nomenclature for Foreign Economic Activity;

6) a ten-digit code of goods in accordance with the Commodity Nomenclature for Foreign Economic Activity;

7) a list of the components of the goods, which indicates:

a) the names of the components, including the parts that make up a separate component of the product;

b) codes of product components in accordance with the Commodity Nomenclature for Foreign Economic Activity;

c) the number and weight of components, including parts that make up a separate component of the goods, in units of measurement used in the Commodity Nomenclature for Foreign Economic Activity;

d) details of documents that confirm the completion of a foreign economic transaction and in accordance with which the import of goods components, or other documents required for customs purposes;

8) information about the customs procedure under which the goods will be placed;

9) information on the procedure for appealing against the adopted decision.

3. The decision on the classification of goods in an unassembled or disassembled form is signed by the head of the customs body or a person replacing him, and enters into force from the date of its adoption.

Article 28

1. The customs authority may decide to terminate or amend the decision on the classification of goods in unassembled or disassembled form.

The decision to terminate or amend the decision on the classification of goods in an unassembled or disassembled form shall be sent to the person entitled to act as a declarant of such goods no later than three working days following the day the decision was made to terminate or to change the decision to classify goods in unassembled or disassembled.

2. The decision to terminate the decision on the classification of goods in unassembled or disassembled form is taken if:

1) the customs authority has established that a person entitled to act as a declarant of such goods has submitted false documents or stated false information in order to make a decision on the classification of goods in an unassembled or disassembled form;

2) the declaration for goods in relation to the last batch of individual components of the goods in an unassembled or disassembled form is not submitted within the time limits provided for in paragraph 8 article 117 of the Code;

3) a person entitled to act as a declarant of such goods has refused in writing the supply of goods, including after the import of certain components of the goods into the customs territory.

3. The decision to terminate the decision on the classification of goods in an unassembled or disassembled form is not taken if the released components of the goods in accordance with the Basic Rules for the Interpretation of the Commodity Nomenclature for Foreign Economic Activity are classified by the code of the completed or complete goods specified in the decision on the classification of goods in an unassembled or disassembled form .

4. The decision to terminate the validity of the decision on the classification of goods in an unassembled or disassembled form shall enter into force from the date of the decision on the classification of goods in an unassembled or disassembled form.

5. Amendments to the decision on the classification of goods in an unassembled or disassembled form are made in the event of:

1) changes in the Commodity Nomenclature of Foreign Economic Activity;

2) adoption by the Commission or the authorized state body in the area of customs affairs of a binding decision for execution by the customs authorities or giving an explanation on the classification of certain types of goods;

3) detection of errors, misprints made when deciding on the classification of goods in an unassembled or disassembled form or in the preparation of documents by the applicant;

4) changes in the terms of a foreign economic transaction, if such a change relates to a product or its individual components.

6. The decision to amend the decision on the classification of goods in an unassembled or disassembled form shall enter into force on the date specified in the decision to amend the decision on the classification of goods in an unassembled or disassembled form.

7. When terminating or amending the decision on the classification of goods in an unassembled or disassembled form, individual components of the goods specified in this article shall be classified in accordance with the Commodity Nomenclature for Foreign Economic Activity with the codes applied to these components in accordance with the Basic Rules for Interpreting the Commodity Nomenclature for Foreign Economic Activity. activities.

Article 29

Information from preliminary decisions on the classification of goods, decisions and clarifications on the classification of certain types of goods, decisions on the classification of goods in an unassembled or disassembled form, adopted by the customs authorities, with the exception of information constituting a state, commercial, banking or other secret protected by the legislation of the Kyrgyz Republic, or other confidential information relating to the person concerned are posted on the official website of the authorized state body in the field of customs.

Chapter 4. Origin of goods

Article 30. Determining the origin of goods

1. Determination of the origin of goods imported into the customs territory is carried out for the purposes and according to the rules for determining the origin of goods, which are provided Treaty on the Union (hereinafter - the rules for determining the origin of imported goods).

2. If it is necessary to determine the country of origin of goods originating from the Member States, the rules for determining the country of origin of goods established in accordance with international treaties of the Kyrgyz Republic concluded within the framework of the free trade zone of the Commonwealth of Independent States are applied, unless otherwise established by acts of the Commission.

3. Determining the origin of goods exported from the customs territory is carried out according to the rules established by the Commission, unless other rules are established by international treaties within the Union, international treaties of the Union with a third party or other international treaties of the Kyrgyz Republic.

Article 31. Features of determining the origin of goods

1. Goods in unassembled or disassembled form, supplied in several batches, if due to production or transport conditions it is impossible to ship them in one batch, as well as in cases where the goods are delivered in several batches as a result of an error, when determining the country of origin of the goods, they are considered as a single product.

2. The provisions of paragraph 1 of this Article shall apply subject to:

1) prior notification of the customs authority about goods in unassembled or disassembled form, supplied in batches, indicating the reasons for such delivery, and submitting a specification for each batch indicating the codes of goods in accordance with the Commodity Nomenclature for Foreign Economic Activity, the cost and country of origin of the goods included in each batch , or documentary evidence of the fallacy of dividing goods into several batches;

2) supply of all consignments of goods from one country by one supplier;

3) declaring all consignments of goods to one customs authority;

4) importation of all consignments of goods within a period not exceeding six months from the date of registration of the declaration for goods by the customs authority, or the expiration of the deadlines for its submission in respect of the first consignment of goods. At the reasoned request of the declarant, the specified period is extended by the customs authority for the time required for the import of all consignments of these goods, and cannot exceed the periods specified in paragraph 8 article 117 of the Code.

3. When determining the country of origin of goods, the origin of energy, machines, equipment and tools used for their production or processing / processing is not taken into account.

4. Accessories, spare parts and tools intended for use with machines, equipment, apparatus or vehicles are considered to originate in the same country as the machines, equipment, apparatus or vehicles, provided that these accessories, spare parts and tools are imported and sold together with said machines, equipment, apparatus or vehicles in the configuration and quantity normally supplied with these devices.

5. The packaging in which the goods are imported into the customs territory is considered to originate in the same country as the goods themselves, unless the packaging is subject to declaration separately from the goods. In these cases, the country of origin of the packaging is determined separately from the country of origin of the goods.

For the purposes of determining the country of origin of goods, including when applying the ad valorem rule, in cases where the packaging in which the goods are imported into the customs territory is considered to originate in the same country as the goods, only the packaging in which the goods are usually sold in retail.

Article 32. Confirmation of the country of origin of goods

1. The origin of goods shall be confirmed in all cases where the application of measures of customs and tariff regulation, prohibitions and restrictions, measures to protect the internal market depends on the origin of goods, except for the cases provided for by paragraph 2 of this article.

2. Confirmation of the origin of goods is not required in cases where:

1) goods imported into the customs territory are placed under the customs procedure of customs transit;

2) goods are moved across the customs border in accordance with chapter 37 of the Code;

3) in other cases provided for by the rules for determining the origin of imported goods or the rules for determining the origin of exported goods.

3. Regardless of the provisions of paragraph 2 of this article, the origin of goods is confirmed if the customs authority finds signs that goods originating from such a country (a group of countries, a customs union of countries, a region or part of a country) are prohibited:

1) for importation into the customs territory or into the territory of a Member State in accordance with established in accordance with Treaty about the Union of Prohibitions and Restrictions;

2) to be exported from the customs territory or from the territory of a Member State in accordance with Treaty about the Union of Prohibitions and Restrictions;

3) for import into the territory of the Kyrgyz Republic in accordance with the legislation of the Kyrgyz Republic;

4) to transit through the customs territory in accordance with international treaties of the Kyrgyz Republic;

5) if the goods imported into the customs territory were previously released for free circulation in the territory of the country of export, which is not the country of origin of such goods.

4. The document of origin of goods is a declaration of origin of goods or a certificate of origin of goods. The origin of goods is confirmed by a declaration of origin of goods or a certificate of origin of goods in accordance with the rules for determining the origin of imported goods or the rules for determining the origin of exported goods.

5. If the presentation of a certificate of origin is not required, the country of origin is confirmed by a declaration of origin.

Article 33. Declaration of origin of goods

1. Declaration of origin of goods - a commercial or any other document related to the goods and containing information about the origin of the goods, declared by the manufacturer, seller or sender of the country (group of countries, customs union of countries, region or part of the country) of origin of the goods or country (group countries, customs union of countries, region or part of the country) export of goods.

2. If it is established that the information on the origin of goods declared in the declaration of origin of goods is based on other criteria than the criteria, the application of which is established by the rules for determining the origin of imported goods or the rules for determining the origin of exported goods, such a declaration of origin of goods shall not be considered as document on the origin of goods.

Article 34. Certificate of origin of goods

1. Certificate of origin of goods - a document that unambiguously indicates the country of origin of goods and issued by the competent authority of a given country or the country of export, if the certificate is issued in the country of export on the basis of information received from the country of origin of the goods.

In the event that in the certificate of origin of goods, information on the origin of goods is based on other criteria than the criteria, the application of which is established

by the rules for determining the origin of imported goods or the rules for determining the origin of exported goods, such a certificate of origin of goods is not considered as a document of origin of goods.

2. When exporting goods from the customs territory, a certificate of origin of goods is issued by bodies or organizations authorized by the Government of the Kyrgyz Republic, if the specified certificate is required under the terms of the contract, according to the rules of the country of importation of goods, or the presence of the specified certificate is provided for by international treaties of the Kyrgyz Republic.

Bodies or organizations authorized by the Government of the Kyrgyz Republic, authorized to issue a certificate of origin of goods, are obliged to keep a copy of it and other documents on the basis of which the origin of goods is determined, for at least three years from the date of issuance of a certificate of origin of goods.

3. The certificate of origin of goods shall be submitted simultaneously with the customs declaration and other documents in the course of customs declaration of goods imported into the customs territory. If the certificate is lost, its officially certified duplicate is accepted.

4. If signs are found that the certificate of origin of goods is issued improperly or contains false information, such a certificate of origin of goods is not considered as a document of origin of goods.

The customs authority, in the case specified in paragraph one of this part, has the right to apply to the competent state authorities or other organizations of the country that issued the certificate of origin of goods, to submit additional documents or clarifying information.

5. If the presentation of a certificate is mandatory, the goods shall not be deemed to have originated in that country until a properly executed certificate of origin of the goods or the requested additional documents or clarifying information are presented.

The customs authorities have the right to apply to the competent state authorities or other organizations of the country that issued the certificate of origin of the goods, to provide additional documents or clarifying information, also for the purpose of conducting a random check. Carrying out such a check does not prevent the release of goods on the basis of information about the country of its origin, declared during customs declaration.

Article 35. Restoration of tariff preferences

1. In cases where the origin of goods is not authentically confirmed in accordance with Articles 32-34 of this Law, such goods are released subject to payment of customs duties at the rates established by the Common Customs Tariff of the Eurasian Economic Union.

2. With respect to the goods specified in paragraph 1 of this article, tariff preferences are restored subject to confirmation of the country of origin of these goods before the expiration of twelve months from the date of registration of the declaration for goods by the customs authorities. In this case, the paid amounts of import customs duties are subject to refund (offset) in accordance with chapter 10 of the Code.

Article 36. Preliminary decisions on the origin of goods imported into the customs territory

1. In order to reduce the time for customs operations during customs declaration, at the request of persons, the customs authorities shall take preliminary decisions on the origin of goods imported into the customs territory (hereinafter referred to as preliminary decisions on the origin of goods), prior to the customs declaration of such goods.

A preliminary decision on the origin of goods is made no later than sixty calendar days from the date of registration by the customs authority of an application for a preliminary decision on the origin of goods.

The procedure for making a preliminary decision on the origin of goods is determined by articles 33-35 of the Code.

2. Preliminary decisions on the origin of goods are applied throughout the territory of the Kyrgyz Republic.

When declaring goods in respect of which preliminary decisions on the origin of goods have been made, information about their origin shall be indicated in the declaration for goods in accordance with such a preliminary decision.

Article 37

The procedure for making changes to a preliminary decision on the origin of goods, the termination of a preliminary decision on the origin of goods or its recall is established article 36 of the Code.

Chapter 5. Customs value of goods

Article 38. Determination, declaration and control of the customs value of goods

1. Determination of the customs value of goods transported across the customs border when they are imported into the customs territory is carried out in accordance with chapter 5 of the Code.

2. Declaration and control of the customs value of goods transported across the customs border shall be carried out in accordance with Articles 105 and 313 of the Code.

3. The procedure for determining and declaring the customs value of goods exported from the customs territory is established by the Government of the Kyrgyz Republic.

4. In the absence of data confirming the correctness of determining the customs value of goods declared by the declarant, the customs authority shall have the right to release the goods in accordance with article 121 of the Code, subject to the provision of security for the fulfillment of the obligation to pay customs duties, special, anti-dumping, countervailing duties in accordance with article 65 of this Law.

5. If the declarant disagrees with the decision of the customs authority regarding the determination of the customs value of goods, such a decision may be appealed in the manner prescribed by chapter 29 of this Law.

6. In cases established by international treaties of the Kyrgyz Republic, the authorized state body in the field of customs, with the consent of a foreign manufacturer of goods, documents and information submitted by such a foreign manufacturer or on his behalf to determine the customs value of goods, may be verified in accordance with such international treaties of the Kyrgyz Republic in the country of production of goods.

Article 39 Evaluation of software carriers for data processing equipment

The customs value of a software carrier is only the value of the software carrier itself (floppy disks, CDs), without including in the customs value the price of the content on the carrier (data, instructions, etc. - software), provided that it is separated from carrier cost.

For the purposes of this Article:

the carrier does not include integrated circuits, semiconductors and other products that combine such microcircuits and devices;

the software does not include sound, cinematic or video recordings.

SECTION II. CUSTOMS PAYMENTS, SPECIAL, ANTI-DUMPING, COUNTERVAILING DUTIES

Chapter 6. General Provisions on Customs Payments

Article 40. Customs payments

1. Customs payments include:

- 1) import customs duty;
- 2) export customs duty;
- 3) value added tax;
- 4) excises (excise taxes);
- 5) customs fees.

2. With regard to goods for personal use imported into the customs territory, customs duties, taxes levied at uniform rates, or customs duties, taxes levied in the form of an aggregate customs payment, are subject to payment, in accordance with chapter 37 of the Code.

Article 41. Customs fees

1. Customs fees are payments collected for customs authorities performing customs operations related to the release of goods, customs escort of vehicles, as well as for making a preliminary decision.

2. Fees for the performance by customs authorities of customs operations related to the release of goods are collected in the amount of 0.25 percent of the customs value and (or) in calculated terms.

The Government of the Kyrgyz Republic determines the maximum and (or) minimum fees for customs authorities to perform customs operations related to the release of goods.

3. Fees for customs authorities performing customs operations related to the release of goods shall not be paid:

1) when the customs authorities perform customs operations related to the release of goods transported across the customs border for the purpose of providing gratuitous assistance (assistance);

2) when customs authorities perform customs operations related to the release of goods in accordance with the customs procedure for customs transit, which is applied when transporting goods, except for cases when such transportation is carried out:

a) from the customs office at the place of arrival to the customs office at the place of departure;

b) from the customs authority at the place of arrival to the internal customs authority;

c) from the internal customs authority to the customs authority at the place of departure;

3) when customs authorities perform customs operations related to the issuance of excise stamps and currency, except for those used for numismatic purposes;

4) upon application of the customs procedure of refusal in favor of the state;

5) in relation to cultural property placed under the customs procedure for temporary importation (admission) or the customs procedure for temporary export by state or municipal museums, archives, libraries, other state or municipal organizations, cultural property for the purpose of displaying them, as well as upon completion of the said customs procedures for placing goods under the customs procedure of re-export and re-import, respectively;

6) in respect of goods imported into the customs territory and exported from the customs territory by diplomatic missions, consular offices, other official representations of foreign states, international organizations, personnel of these missions, institutions and organizations, as well as in relation to goods intended for personal use of certain categories foreign persons enjoying benefits, privileges and (or) immunities in accordance with international treaties of the Kyrgyz Republic;

7) when declaring goods orally;

8) when declaring goods without submitting a separate customs declaration for them;

9) in other cases determined by international treaties of the Kyrgyz Republic and decisions of the Government of the Kyrgyz Republic.

Article 42. Fee for customs escort

1. In the cases established article 343 of the Code, at the request of the declarant and other persons having authority in relation to goods, the customs authorities are entitled to apply customs escort, including with the use of electronic means of escort.

2. For customs escort of each vehicle transporting goods, as well as a vehicle that is a commodity, fees are charged for customs escort in the amount of 1/10 (one tenth) of the calculated index for each kilometer of distance.

Article 43. Fees for making a preliminary decision

Fees for making preliminary decisions are charged in the amount of 10 (ten) calculation indices for each preliminary decision made.

Article 44

1. Payers of customs fees are the declarant or other persons who have an obligation to pay customs fees.

2. The objects of imposition of customs fees are goods transported across the customs border.

3. The basis for calculating the fees for the customs authorities performing customs operations related to the release of goods is the customs value of the goods. With regard to vehicles imported into the customs territory by individuals, fixed amounts of fees are established for the performance by customs authorities of customs operations related to the release of goods.

4. Fees for the performance by the customs authorities of customs operations related to the release of goods shall be paid before or simultaneously with the filing of the customs declaration.

5. Customs escort fees must be paid before the actual implementation of the customs escort.

6. The advance ruling fee is paid at the same time as the application is submitted.

7. The due date for payment of fees for performance by customs authorities of customs operations related to the release of goods in case of illegal movement of goods across the customs border is the day of movement of goods across the customs border, and if this day cannot be determined, the day of detection of the fact of illegal movement of goods.

8. The obligation to pay fees for the performance by customs authorities of customs operations related to the release of goods arises from the payer of customs fees from the moment of registration of the customs declaration.

The obligation to pay fees for customs escort and fees for making a preliminary decision arises when a person applies to the customs authority to perform the specified actions.

9. The obligation to pay customs fees shall terminate in the following cases:

- 1) fulfillment of the obligation to pay customs fees;
- 2) collection of customs fees by customs authorities;
- 3) revocation of the customs declaration or cancellation of the release of goods.

10. Customs fees are calculated in the national currency of the Kyrgyz Republic and are payable to the accounts specified in article 52 of this Law.

11. Collection and refund (offset) of customs fees shall be carried out in accordance with the procedure established by this Law in relation to the collection and refund (offset) of customs duties and taxes.

12. The procedure for paying customs fees is established by the Government of the Kyrgyz Republic.

Article 45. Advance payments

1. Advance payments are cash (money) contributed towards the payment of future customs duties, taxes, customs fees and not identified by the payer in the context of

specific types and amounts of customs duties, taxes, customs fees in relation to specific goods.

2. Cases, procedure, forms of making and using advance payments are established by the Government of the Kyrgyz Republic.

Article 46. Refund of advance payments

The procedure and cases for the return (offset) of advance payments, as well as the form of an application for the return of advance payments, are established by the Government of the Kyrgyz Republic.

Article 47. Privileges for the payment of customs payments

1. Cases and conditions for granting benefits for the payment of import customs duties (tariff benefits), as well as the procedure for their application are determined in accordance with Treaty about the Union.

Cases and conditions for granting benefits for the payment of export customs duties, as well as the procedure for their application are established by the Government of the Kyrgyz Republic.

2. Benefits for the payment of taxes are established by the tax legislation of the Kyrgyz Republic.

Article 48. Payers of customs duties and taxes

Payers of customs duties and taxes are the declarant or other persons who have an obligation to pay customs duties and taxes.

Article 49

1. The object of imposing customs duties and taxes are goods transported across the customs border, as well as other goods in the cases provided for by the Code.

2. The basis for calculating customs duties, depending on the type of goods and the types of rates applied, are the customs value of goods and (or) their physical characteristics in physical terms (quantity, weight, including taking into account the primary packaging of the goods, which is inseparable from the goods to its consumption and (or) in which the goods are presented for retail sale, the volume or other characteristics of the goods), unless otherwise provided by the Code.

3. The base for calculating taxes is determined in accordance with the tax legislation of the Kyrgyz Republic.

Article 50. Calculation of customs duties and taxes

1. The calculation of customs duties and taxes is carried out in cases established by article 52 Code.

2. Calculation of customs duties and taxes is carried out in the national currency of the Kyrgyz Republic.

3. The possibility of using a customs receipt order for the calculation and payment of other payments, the collection of which is entrusted to the customs authorities, the procedure for filling out the form of a customs receipt order, making changes (additions) to it and its use are established by the Government of the Kyrgyz Republic.

4. The procedure for calculating taxes is established by the tax legislation of the Kyrgyz Republic.

Article 51

1. The procedure for determining the rates of import customs duties used for their calculation is established article 53 of the Code.

2. The procedure for determining the rates of export customs duties used for their calculation is established by the Government of the Kyrgyz Republic.

3. For the calculation of taxes, the rates established by the tax legislation of the Kyrgyz Republic are applied.

Article 52

1. Customs payments, special, anti-dumping, countervailing duties, customs duties, taxes levied at uniform rates, as well as customs duties and taxes levied in the form of an aggregate customs payment, shall be paid to the accounts of the Treasury of the Kyrgyz Republic.

2. At the request of the payer, import customs duties may be paid before the submission of the customs declaration. The disposal of the amounts of import customs duties paid before the submission of the customs declaration is carried out in relation to the procedure provided for article of this Law, taking into account the provisions of the international treaty of the Member States.

3. Payment of customs payments, special, anti-dumping, countervailing duties, customs duties, taxes levied at uniform rates, or customs duties, taxes levied in the form of an aggregate customs payment, penalties, interest, fines in accordance with this Law may be carried out using devices intended for making transactions using electronic means of payment, without the possibility of accepting (issuing) cash (hereinafter referred to as electronic terminals), as well as through payment terminals or ATMs in the manner determined by the Government of the Kyrgyz Republic.

Article 53 Cases when customs duties, taxes are not paid

Cases of occurrence, termination of the obligation to pay customs duties and taxes, as well as cases when customs duties and taxes are not paid, are established article Code.

Article 54. Fulfillment of the obligation to pay customs payments

1. The obligation to pay customs payments shall be fulfilled by the payer of customs payments and persons who, in accordance with the Code, bear a joint and several obligation to pay customs payments with the payer of customs payments.

2. The payer's obligation to pay customs payments shall be considered fulfilled if the amount of funds specified in this article is equivalent to the amount of customs payments payable:

1) from the moment of debiting funds from the payer's bank account, including when paying customs payments through electronic terminals, ATMs;

2) from the moment of depositing cash to the cash desk of the customs authority or from the moment of paying cash through payment terminals, ATMs;

3) from the moment of offset against the payment of customs payments of overpaid or overcharged amounts of customs payments, and if such offset is made at the initiative of the payer - from the moment the customs body receives an application for offset;

4) from the moment of offset against the payment of customs payments, advance payments or cash deposit, and if such offset is made at the initiative of the payer, from the moment the customs authority receives an order on offset;

5) from the moment of offsetting against the payment of customs payments the funds paid by the bank, other credit organization or insurance organization in accordance with the bank guarantee, as well as by the guarantor in accordance with the surety ship agreement;

6) from the moment the funds are credited to the accounts specified in part 1 article 52 of this Law, in case of collection of customs payments at the expense of:

- a) goods in respect of which customs payments have not been paid;
- b) pledge of property of the payer of customs payments.

3. For the purposes of the release of goods when paying customs payments in a cashless manner, confirmation of the fulfillment of the payer's obligation to pay customs payments is the receipt of the amounts of customs payments to the accounts specified in Part 1 article 52 of this Law, and when paying customs duties using electronic terminals, payment terminals or ATMs in accordance with part 3 article 52 of this Law, such confirmation is a document generated by an electronic terminal, payment terminal or ATM, including in electronic form, confirming the transfer of funds to the accounts specified in part 1 article 52 of this Law. From the moment of formation of the specified document, the transfer of funds carried out for the purpose of paying customs duties becomes irrevocable.

4. At the request of the payer of customs payments, as well as the persons specified in article 55 of this Law, the customs authorities are obliged to issue confirmation of payment of customs duties in writing, but not more than three calendar years preceding this requirement. The form of confirmation of payment of customs payments is approved by the Government of the Kyrgyz Republic.

5. The possibility of fulfilling the obligation to pay customs payments by other persons, the procedure for fulfilling the obligation to pay customs payments, as well as the specifics of fulfilling the obligation to pay customs payments upon liquidation of an organization, termination of the activities of an individual entrepreneur, reorganization of an organization are established by the Government of the Kyrgyz Republic.

6. In case of non-fulfillment or improper fulfillment of the obligation to pay customs payments, the customs authorities shall send to the payer of customs payments, as well as to persons who, in accordance with the Code, bear a joint and several obligation to pay customs payments with the payer, a notification of amounts of customs payments not paid within the established period (hereinafter - Notification).

The form of the Notification specified in the first paragraph of this part is established by the Government of the Kyrgyz Republic.

7. The notification must contain information about the amount of customs payments payable (by types of payments), the amount of fines, interest accrued at the time of sending the Notification, the deadline for paying customs payments in accordance with this Law, the deadline for executing the Notification, as well as measures for the enforcement of customs payments and enforcement of their collection, which are applied in case of non-fulfillment by the payer of the requirements specified in the Notice, and on the grounds for sending the Notice.

The notification is valid only if it is properly executed and delivered in the manner prescribed by part 10 of this article.

8. The notification must be sent to the payer or to the person who, in accordance with the Code, bears a joint and several obligation to pay customs payments, no later than thirty calendar days from the date of discovery of the fact of non-payment or incomplete payment of customs payments.

In case of commencement of pre-trial proceedings in a criminal case or initiation of proceedings on the grounds of crimes (violations) related to violations of the legislation of the Kyrgyz Republic in the field of customs affairs, the term for sending the Notification is suspended until the end of the proceedings in criminal cases and cases of violations.

9. The deadline for fulfilling the requirement specified in the Notification is no more than thirty calendar days from the date of receipt by the payer or a person bearing, in accordance with the Code, a joint and several obligation to pay customs payments, such Notification.

If the payer or the person bearing the joint and several obligation to pay customs payments in accordance with the Code agrees with the requirement specified in the Notification, the customs authority may be given the opportunity to fulfill the requirement specified in the Notification within a period not exceeding six months from the date of receipt by the payer or by a person who, in accordance with the Code, is jointly and severally liable to pay customs duties, such a Notification.

The possibility of fulfilling the requirement specified in the Notification within the period specified in paragraph two of this part is provided by the customs authority on the basis of a written application of the person who agreed with the requirement specified in the Notification, provided that such person provides security for the fulfillment of the obligation to pay customs payments, special, anti-dumping , countervailing duties.

10. The notice may be handed over to the head or other authorized representative of the organization, or to an individual personally against signature or in any other way confirming the fact and date of receipt of the Notice. If it is impossible to deliver the Notice in person or if the indicated persons evade receiving the Notice, it shall be sent by registered mail. The notice is considered to be delivered after ten calendar days from the day following the day of sending the notice.

11. If the Notification is not executed within the time limits stipulated by Part 9 of this Article, the customs authorities shall take measures to enforce the collection of customs payments in accordance with Articles 77 and 78 of this Law.

12. The notification is sent to the payer, regardless of whether he is held criminally liable or liable for violations.

13. Cases when the notification is not sent by the customs authorities are established by paragraph 4 article 55 of the Code.

Cases other than those specified in the first paragraph of this part, when the notification is not sent by the customs authorities, may be established by the Government of the Kyrgyz Republic.

14. The notification may be withdrawn by the customs authority in the manner determined by the Government of the Kyrgyz Republic.

Article 55

1. In cases where the acquisition of goods conditionally released in the customs territory, in accordance with the customs procedure for release for internal consumption, of the status of Union goods requires the fulfillment of the obligation to pay customs payments, such fulfillment of the obligation may be carried out by the declarant (his successor) or another person possessing the right of possession in respect of such goods.

2. Fulfillment of the obligation to pay customs payments specified in part 1 of this article is carried out on the basis of an application from the persons specified in part 1 of this article, filed with the customs authority that carried out the conditional release of goods, indicating the number of the customs declaration for which the conditional release was carried out. goods, and details of the payment document for which the obligation to pay customs duties has been fulfilled.

3. In relation to the goods specified in subparagraph 1 of paragraph 1 article 126 of the Code, the fulfillment of the obligation to pay customs payments is made in the amount of the amounts of customs payments calculated in the customs declaration, according to which the conditional release of goods was carried out, and not paid in connection with the provision of benefits for the payment of customs payments.

4. In relation to the goods specified in subparagraph 3 of paragraph 1 article 126 of the Code, customs duties are paid in the amount of the difference between the amounts of import customs duties calculated at the rates of import customs duties established by the Common Customs Tariff and the amounts of import customs duties paid upon release of goods.

5. The customs payments specified in Part 1 of this Article shall be payable to the accounts specified article of this Law.

6. No penalties shall be charged on the amounts of customs payments payable in accordance with part 1 of this article.

Article 56

Cases of the emergence and termination of the obligation to pay customs duties and taxes in the event of illegal movement of goods across the customs border, the deadline for their payment, and the specifics of the calculation are established article Code.

Article 57. Terms and procedure for payment of customs duties and taxes

1. The terms for payment of customs duties and taxes are determined in accordance with article Code.

2. The procedure for paying customs duties is established article Code.

The procedure for paying taxes is established by the Government of the Kyrgyz Republic.

Article 58

1. In case of non-fulfillment or improper fulfillment by the payer of the obligation to pay customs payments within the time limits established by the Code, a fine shall be paid.

With the exception of cases provided for by parts 2-4 of this article, paragraphs four and five of part 3 article 168 of this Law, a fine is accrued for each calendar day of delay in the fulfillment of the obligation to pay customs payments, starting from the day following the day of expiration of the deadlines for fulfilling the obligation to pay customs payments, on the day of fulfillment of such an obligation or on the day a decision is made to grant a deferral or installment plan, inclusive, in the amount of 0.09 percent of the amount of unpaid customs payments.

2. When the customs authority sends the Notification to the guarantor or guarantor, the fine is charged from the day following the day of expiration of the deadlines for fulfilling obligations secured by a surety or a bank guarantee.

3. When the Notice is sent to the payer, the penalty is charged until the day the Notice is sent, inclusive. In case of non-payment of customs payments within the time limits specified in the Notification, a fine is charged in accordance with part 1 of this article.

4. In case of violation of the time limit for filing a customs declaration while goods are in temporary storage, no fine shall be charged and not payable for the period of temporary storage.

5. The fine shall be paid simultaneously with the payment of the amounts of customs payments or after the payment of such amounts, but not later than one month from the date of payment of the amounts of customs payments.

6. The total amount of penalties accrued for late fulfillment of the obligation to pay customs payments may not exceed 100 percent of the principal debt on customs payments.

7. Submission of an application for granting a deferral or installment plan for the payment of customs payments does not suspend the accrual of penalty interest on the amount of the arrears.

8. Payment, collection and return of fines shall be carried out in the manner prescribed by this Law, in relation to the payment, collection and return of customs payments.

The procedure for calculating penalties is established by the Government of the Kyrgyz Republic.

Chapter 7. Changing the term for payment of customs payments

Article 59. General conditions for changing the terms for payment of customs duties and taxes

1. Changes in the terms for payment of customs duties and taxes shall be carried out in the form of a deferral or installment plan.

2. Deferral or installment payment of customs duties and taxes shall be provided by the authorized state body in the area of customs affairs at the request of the payer of customs duties and taxes in respect of goods placed under the customs procedure for release for domestic consumption.

In case of damage to the payer recognized by the Government of the Kyrgyz Republic in accordance with subparagraph 1 of paragraph 2 article 59 of the Code caused as a result of force majeure circumstances, upon a written application of the payer of customs payments, the authorized state body in the field of customs affairs is granted a deferral or installment plan for payment of taxes for a period of up to three years without providing security for the fulfillment of the obligation to pay customs payments.

3. Deferral or installment plan may be granted for customs duties or taxes, as well as for the entire amount of customs duties and taxes payable.

4. The decision to grant a deferral or installment plan shall be made within a period not exceeding fifteen calendar days from the date of registration by the authorized state body in the field of customs affairs of an application for granting a deferral or installment plan.

Article 60

1. Grounds for granting a deferral or installment plan for the payment of import customs duties, the terms for their provision are established article Code.

2. Deferral or installment payment of taxes is granted without payment of interest for a period not exceeding six months from the day following the day of release of goods in accordance with the customs procedure for release for domestic consumption.

The grounds for granting a deferment or installment payment of taxes are:

the grounds specified in subparagraphs 1-3 of paragraph 2 article 59 of the Code;
cases when goods transported across the customs border are perishable.

3. Existence of the grounds specified in paragraphs 2 and 3 article 59 of the Code is confirmed by the authorized state bodies of the Kyrgyz Republic in the manner determined by the Government of the Kyrgyz Republic.

Article 61

1. Deferral or installment plan for the payment of customs payments shall not be granted if in respect of a person applying for a deferral or installment plan:

1) pre-trial proceedings in a criminal case have been initiated or proceedings have been opened on the grounds of a crime (violation) related to violations of tax legislation or legislation in the field of customs affairs;

2) bankruptcy proceedings have been initiated;

3) there is a debt on customs payments.

2. In the presence of the circumstances specified in paragraph 1 of this article, the decision to grant a deferment or installment plan cannot be made, of which the person

who applied for a deferral or installment plan is notified in writing no later than three working days following the day the decision on the impossibility of granting a deferral or installment plan.

Article 62

1. For granting a deferral or installment plan for the payment of customs duties and taxes, interest shall be paid, except for cases of causing damage to the payer, recognized by the Government of the Kyrgyz Republic in accordance with subparagraph 1 of paragraph 2 article 59 of the Code caused as a result of force majeure circumstances.

2. The terms for paying interest for granting a deferment or installment plan for the payment of import customs duties, their amount, and the procedure for payment are established article 60 of the Code.

3. The terms for payment of interest for granting a deferral or installment payment of taxes, their amount, the procedure for paying such interest shall be applied in accordance with this Law in relation to the terms for payment of interest, their amount, the procedure for paying such interest in relation to import customs duties.

4. The procedure for calculating interest for granting a deferral or installment plan for the payment of customs duties and taxes is established by the Government of the Kyrgyz Republic.

Chapter 8. Ensuring the Fulfillment of the Obligation to Pay Customs Payments

Article 63. General conditions for ensuring the fulfillment of the obligation to pay customs payments

1. General conditions for ensuring the fulfillment of the obligation to pay customs payments are defined chapter Code.

2. Fulfillment of the obligation to pay customs payments is ensured in the following cases:

- 1) granting a deferral or installment plan for the payment of customs payments;
- 2) conditional release of goods, except for cases determined by the Government of the Kyrgyz Republic;
- 3) the release of goods before filing a declaration for goods in accordance with article Code;
- 4) the release of goods before the completion of the verification of customs, other documents and (or) information in accordance with article of the Code;
- 5) release of goods upon appointment of a customs examination in accordance with article 122 of the Code;
- 6) placement of goods under the customs procedure of customs transit;
- 7) carrying out activities in the field of customs;
- 8) as well as in other cases provided for by this Law.

3. Security for the fulfillment of the obligation to pay customs payments is not provided in the cases specified in articles 120-122, 146, 304 and 437 of the Code, as

well as in cases of causing damage to the payer, recognized by the Government of the Kyrgyz Republic in accordance with subparagraph 1 of paragraph 2 article 59 Code caused as a result of force majeure circumstances.

Other cases, when security for the fulfillment of the obligation to pay customs payments is not provided, are determined by the Government of the Kyrgyz Republic.

Article 64

1. Fulfillment of the obligation to pay customs payments shall be ensured in the following ways:

- 1) depositing funds to the account of the customs authority (deposit);
- 2) bank guarantee;
- 3) a guarantee;
- 4) pledge of goods and other property;
- 5) an insurance contract.

2. The fulfillment of the obligation to pay customs payments may be secured by any of the methods specified in part 1 of this article, except for the cases provided for by this Law.

The method of securing the payment of customs payments provided for in clause 5 of part 1 of this article shall be applied only when included in the register of persons carrying out activities in the field of customs as customs representatives, customs carriers, owners of temporary storage warehouses, owners of customs warehouses, owners of free warehouses, owners of duty free shops.

3. The procedure for applying security for the fulfillment of the obligation to pay customs payments is determined by the Government of the Kyrgyz Republic.

4. The procedure and cases for the return of documents confirming the provision of security for the fulfillment of the obligation to pay customs payments are established by the Government of the Kyrgyz Republic.

Article 65

1. The deposit of funds to the account or cash desk of the customs authority as security for the fulfillment of the obligation to pay customs payments (deposit) shall be made in the national currency of the Kyrgyz Republic.

Interest on the amount of the deposit is not charged.

2. In case of non-fulfillment of an obligation secured by a deposit, the payable amounts of customs payments, penalties, interest are transferred to the republican budget of the Kyrgyz Republic from the amounts placed on the deposit.

3. When fulfilling an obligation secured by a deposit, the paid funds are subject to return in accordance with chapter 9 of this Law or, at the request of the payer, to be used to fulfill the obligation to pay customs payments, offset against future customs payments or to ensure the fulfillment of the obligation to pay customs payments under another obligation that has arisen before the customs authorities.

4. In confirmation of making a deposit, the person who deposited funds to the account or to the cash desk of the customs body shall be issued a certificate of deposit,

the form and procedure for using which are determined by the Government of the Kyrgyz Republic.

Article 66. Bank guarantee

1. Customs authorities shall accept, as security for the fulfillment of the obligation to pay customs payments, bank guarantees issued by banks, credit organizations included in the register of banks and other credit organizations maintained by the authorized state body in the field of customs affairs.

2. The procedure and conditions for including banks and other credit institutions in the register of banks and other credit institutions, as well as the procedure for its maintenance, are established by the Government of the Kyrgyz Republic.

In case of non-compliance with the terms of issued guarantees, as well as in case of other violations of the tax legislation of the Kyrgyz Republic and the legislation in the field of customs affairs of the Kyrgyz Republic, banks and other credit organizations may be excluded from the register.

3. Legal relations related to the issuance of a bank guarantee, the submission of claims under a bank guarantee, the fulfillment by the guarantor of obligations and the termination of a bank guarantee shall be subject to the provisions of the civil legislation of the Kyrgyz Republic.

Article 67. Guarantee

1. A surety ship is executed in accordance with the civil legislation of the Kyrgyz Republic by concluding an agreement between the customs authority and a surety included in the register of sureties maintained by the authorized state body in the area of customs affairs.

2. The procedure and conditions for the inclusion of legal entities in the register of guarantors, as well as the procedure for its maintenance, are established by the Government of the Kyrgyz Republic.

3. When the payer of customs payments chooses the method of securing the fulfillment of the obligation to pay customs payments as a surety, the person who intends to become a surety shall send a proposal to the customs authority to conclude a surety agreement.

4. The customs authority does not bear the costs associated with the conclusion of the surety agreement.

Article 68. Pledge of property

1. The subject of pledge is property in accordance with the civil legislation of the Kyrgyz Republic and the legislation of the Kyrgyz Republic on pledge, except for:

- 1) property located outside the Kyrgyz Republic;
- 2) property already pledged to secure another obligation, or property encumbered with other prior obligations in favor of third parties;
- 3) perishable goods, animals;
- 4) electrical, thermal and other types of energy;
- 5) enterprises;

- 6) property rights;
- 7) pledge of goods in circulation;
- 8) products and production wastes, the free sale of which is prohibited in accordance with the legislation of the Kyrgyz Republic;
- 9) property, recovery of which, in accordance with the legislation of the Kyrgyz Republic, is applied only by a court decision.

2. A pledge is formalized by an agreement between the customs authority and the pledger. The pledger may be a person responsible for fulfilling the obligation to pay customs payments, or another person providing a pledge in favor of the person responsible for fulfilling the obligation to pay customs payments.

3. In case of non-fulfillment of obligations to the customs authorities secured by a pledge, the amounts of debt on payment of customs payments shall be transferred by the customs authorities to the republican budget of the Kyrgyz Republic at the expense of the pledged property.

4. Recovery of pledged property is carried out in accordance with the procedure established by the civil legislation of the Kyrgyz Republic and the legislation of the Kyrgyz Republic on pledge.

Article 69. Insurance contract

1. The insurance contract is concluded in accordance with the civil legislation of the Kyrgyz Republic and the legislation of the Kyrgyz Republic on insurance.

2. The authorized state body in the area of customs affairs accepts insurance contracts concluded with an insurance company included in the register of insurance companies.

The procedure and conditions for inclusion of insurance organizations in the register, their exclusion from the register, as well as the procedure for maintaining it are determined by the Government of the Kyrgyz Republic.

Article 70. General security for the fulfillment of the obligation to pay customs duties and taxes

1. General conditions for the application of general security for the fulfillment of the obligation to pay customs duties and taxes, as well as cases of its application are established article 64 of the Code.

2. Fulfillment of the obligation to pay customs duties and taxes shall be ensured by the payer of customs duties and taxes or by another person in favor of the payer.

3. The procedure for applying the general security for the fulfillment of the obligation to pay customs duties and taxes in the event that customs operations are performed on the territory of the Kyrgyz Republic is established by the Government of the Kyrgyz Republic.

Article 71

1. The amount of security for the fulfillment of the obligation to pay customs payments is determined on the basis of the amounts of customs duties, taxes, fees for the performance by customs authorities of operations related to the release of goods

that would be payable when goods were placed under the customs procedure for release for internal consumption or the customs procedure for export without application of tariff preferences and privileges for the payment of customs duties.

2. The Government of the Kyrgyz Republic determines certain types of goods, in respect of which fixed amounts of security for the fulfillment of the obligation to pay customs payments, as well as the amount of such security can be established.

Chapter 9. Refund (offset) of customs payments and other funds

Article 72. Refund (offset) of amounts of customs payments

1. The amounts of customs duties and taxes are subject to refund (offset) in accordance with chapter 10 of the Code.

Refund (offset) of the amounts of customs duties, taxes in the cases specified in subparagraphs 4-7 of paragraph 1 article 67 of the Code, is made upon presentation to the customs authority, to whose accounts the amounts of customs duties and taxes were paid, confirmation of the occurrence of circumstances entailing the return (offset) of the amounts of customs duties and taxes.

2. The amounts of overpaid customs fees are subject to return (offset) in the manner and within the time limits established by article 73 of this Law.

Article 73. Return (offset) of overpaid and (or) overcharged customs payments

1. Overpaid or overcharged amount of customs payments is the amount of funds actually paid or collected as customs payments, the amount of which exceeds the amount payable in accordance with the Code, this Law and the tax legislation of the Kyrgyz Republic.

2. Overpaid or overcharged amounts of customs payments shall be refunded by the customs authority at the request of the payer and subject to the introduction in the established manner of changes (additions) to the information on calculated customs payments declared in the declaration for goods, in the customs receipt order or other customs document, determined by the Commission in cases established by the Code. The said application shall be submitted to the customs authority, to whose accounts the said amounts were paid, no later than three years from the date of their payment, except for the cases specified in article 74 of this Law.

3. If a fact of excessive payment or excessive collection of customs payments is discovered, the customs authority shall be obliged not later than one month from the date of discovery of such a fact to inform the payer of the amount of overpaid or excessively collected customs payments.

4. Refund (offset) of overpaid or overcharged customs payments shall be made by decision of the customs authority, to whose account the amounts of customs payments have been received. The total period required for consideration of an application for a refund (offset), making a decision on the return (offset) and refund (offset) of the amounts of overpaid or overcharged customs payments may not exceed one month from the date of filing an application for a refund (offset), submission all necessary

documents. In case of violation of the specified period, the amount of overpaid customs payments not returned within the established period shall accrue interest for each day of violation of the return period.

5. Refund (offset) is made subject to the receipt of customs payments to the account of the customs authority.

6. Refund of overpaid or overcharged customs payments shall be made to the payer's accounts from which the payment or collection was made, unless otherwise specified in the application. If the payment of customs payments in favor of the payer was made by another person, then the return of overpaid or overcharged customs payments shall be carried out to this person.

7. Refund (offset) of overpaid or overcharged customs payments shall be made in the national currency of the Kyrgyz Republic.

8. When making a return (offset) of overpaid or overcharged customs payments, the amounts of fines and interest paid or collected from the amount of returned customs payments shall also be subject to return (offset).

9. Refund (offset) of overpaid or overcharged customs payments shall not be made in the following cases:

1) the payer has a debt on payment of customs payments equal to or exceeding the amount subject to return (offset);

2) filing an application for the return (offset) of the amounts of customs payments after the expiration of the deadlines established by this Law.

10. The return of overpaid or overcharged customs payments, at the request of the payer, may be made in the form of a set-off against the fulfillment of obligations to pay other customs payments, as well as penalties, interest or fines.

11. If there is a debt in the payment of customs payments, fines and interest, the customs authority shall have the right to independently repay it at the expense of the amounts of overpaid or overcharged customs payments. The customs authority is obliged to inform the payer about the offset within three working days from the date of its implementation.

12. In all cases of a refund, the customs authorities inform the tax authorities at the place of registration of the payer of the date, reason and amount of the refund within ten working days from the date of its implementation.

Article 74. Other cases of return (offset) of customs payments

1. Refund (offset) of customs payments shall also be made in the following cases:

1) provision of benefits for the payment of customs payments;

2) restoration of tariff preferences;

3) when the conditions of the customs procedure provide for the return of the paid amounts of customs duties and taxes;

4) determining the customs value after the release of goods, if the amounts of customs payments payable are less than the amounts paid during the temporary (conditional) valuation;

5) established by international treaties constituting the law of the Union.

2. Refund (offset) of customs duties and taxes in the cases specified in Part 1 of this Article shall be made upon submission of an application for this no later than one year from the day following the day of occurrence of circumstances entailing the return (offset) of the paid amounts of customs payments .

Article 75

1. Amounts of unclaimed advance payments are subject to return (offset) at the request of the person who made the advance payments.

2. The said application shall be submitted to the customs body to whose accounts the advance payments have been made.

3. The total period for consideration of an application, adoption by the customs authority of a decision on the return (offset), return (offset) of unclaimed amounts of advance payments should not exceed thirty calendar days from the date of registration of the application by the customs authority.

Article 76

1. The return (offset) of the deposit is carried out subject to the fulfillment of the obligation secured by the deposit, if the application for the return (offset) of the deposit is submitted to the customs authority within three years from the day following the day of fulfillment of the obligation. After the expiration of the specified period, the unclaimed deposit amounts are transferred to the republican budget and are not subject to return (offset).

2. The deposit shall be returned by the customs authority to whose accounts or cash desk the deposit amounts were paid, or by the customs authority in which the customs operation or customs procedure is being completed, the obligation to fulfill which was secured by the deposit.

3. The deposit is returned upon presentation of a certificate of deposit in the national currency of the Kyrgyz Republic.

4. If the amounts of the deposit were paid to the cash desk of the customs body in cash, at the request of the payer, the return (offset) of the deposit can be carried out in a non-cash manner to the account indicated by the payer.

5. If the payer has an unfulfilled or improperly fulfilled obligation to pay customs duties, penalties or interest, the return (offset) of the deposit in the amount of such unfulfilled or improperly fulfilled obligation is not carried out.

Article 77. Collection of customs payments

1. In case of non-fulfillment or improper fulfillment of the requirements established in the Notice within the time limits specified in the Notice, as well as when such Notice, in accordance with paragraph 4 article 55 of the Code is not sent, the customs authorities take measures to collect customs payments.

2. Measures to collect customs payments include the collection of customs payments at the expense of cash and (or) other property of the payer, including at the expense of the amounts of customs payments, special, anti-dumping, countervailing duties subject to return (offset), amounts of advance payments, ensuring the fulfillment of the obligation to pay customs duties, ensuring the fulfillment of the obligation to pay

special, anti-dumping, countervailing duties, including general security, ensuring the fulfillment of the obligations of a legal entity carrying out activities in the field of customs, ensuring the fulfillment of the obligations of an authorized economic operator, unless otherwise established Code and (or) Treaty about the Union.

3. Cases when measures to collect customs payments are not taken are established article 68 of the Code.

The term for collection of customs payments shall not exceed five years from the date of release of the goods.

4. Customs payments are collected by the customs authority that released the goods, except for the cases established by paragraphs 2 and 3 article 69 of the Code.

Article 78. Collection of customs payments through the court

1. Customs payments not paid within the established time limits are debts to the budget.

2. If the person responsible for fulfilling the obligation to pay customs payments does not fulfill it within the time limits established by part 9 article 54 of this Law, or in the event of the expiration of the period for appeal under article 166 of this Law, the customs authorities shall refer the case to the court for the forced collection of the amount of debt for the fulfillment of the obligation to pay customs payments or a bankruptcy petition demanding the liquidation of the responsible person as bankrupt in accordance with law Kyrgyz Republic "On Bankruptcy".

Article 79. Foreclosure on goods for which customs payments have not been paid

1. Customs authorities, by a court decision, have the right to levy execution on goods in respect of which customs payments have not been paid, if these goods are not released for domestic consumption in accordance with the procedure established by this Law.

2. Foreclosure on goods in respect of which customs payments have not been paid, withdrawal of goods or other actions with them shall be carried out in the manner prescribed by the legislation of the Kyrgyz Republic.

Article 80. Collection of customs payments at the expense of other property of the payer

1. In case of non-fulfillment of the requirements established by the Notice, the customs authorities shall have the right to collect the payable customs payments at the expense of the deposit or at the expense of other property of the payer.

2. Foreclosure on the amount of the deposit is carried out during the period of storage of these funds in the account of the customs authority by decision of the customs authority. The customs body informs the person who deposited these funds to the account of this body in writing about the collection of the amounts of customs payments at the expense of the deposit within three working days after the collection.

3. Collection of customs payments at the expense of other property of the payer is carried out in accordance with the legislation of the Kyrgyz Republic.

Article 81. Arrest of the property of the payer

The arrest of the payer's property may be carried out by an official of the customs body in accordance with the legislation of the Kyrgyz Republic.

Article 82

1. Banks are obliged to strictly execute the order of the payer for the transfer of customs payments to the accounts of the customs authorities, as well as instructions of the customs authorities for the transfer of customs payments to the republican budget of the Kyrgyz Republic.

2. If funds are available on the payer's account, banks are not entitled to delay the execution of instructions for the transfer of customs payments.

3. For non-fulfillment or improper fulfillment of the obligations provided for by this article on the transfer of customs payments, banks shall be liable in accordance with the legislation of the Kyrgyz Republic.

Article 83

Debt on payment of customs payments, special, anti-dumping, countervailing duties, customs duties, taxes levied at uniform rates, as well as customs duties, taxes levied in the form of an aggregate customs payment, is recognized as a bad debt in the event of:

1) failure to fulfill the obligation to pay customs payments, special, anti-dumping, countervailing duties, customs duties, taxes in respect of goods for personal use within six years from the date of expiration of the period for their payment or from the date of the event that entails the obligation of persons to pay customs payments, special, anti-dumping, countervailing duties, customs duties, taxes in relation to goods for personal use;

2) the death of an individual in the absence of a legal successor or heir;

3) recognition of an individual as missing or incapacitated, as well as in the absence or insufficiency of his property;

4) recognition of the payer as bankrupt;

5) writing off debts on customs payments, special, anti-dumping, countervailing duties, customs duties, taxes in respect of goods for personal use by a separate law.

In these cases, the debt on payment of customs payments, special, anti-dumping, countervailing duties, customs duties, taxes levied at uniform rates, as well as customs duties, taxes levied in the form of an aggregate customs payment, shall be written off in the manner established by the Government of the Kyrgyz Republic.

Chapter 10. Special, anti-dumping, countervailing and other duties applied to protect the domestic market

Article 84. Application of special, anti-dumping, countervailing and other duties in order to protect the domestic market

1. General provisions for the application of special, anti-dumping, countervailing and other duties applied in order to protect the domestic market are established chapter 12 of the Code.

2. The object of taxation, the basis for calculating special, anti-dumping, countervailing and other duties applied to protect the domestic market are determined in accordance with parts 1 and 2 article 49 of this Law.

3. Payers of special, anti-dumping, countervailing duties are the declarant or other persons who have an obligation to pay special, anti-dumping, countervailing duties in respect of goods to which a measure of protection of the domestic market is applied through the introduction of a special, anti-dumping or countervailing duty, a special quota.

4. Calculation and payment of special, anti-dumping, countervailing duties are carried out in the manner established by the Code for the calculation and payment of import customs duties, taking into account the specifics provided for by the Code and Treaty about the Union.

5. Regulations chapter The Code does not apply to goods for personal use imported into the customs territory.

Article 85

Cases of occurrence, termination of the obligation to pay special, anti-dumping, countervailing duties, including in the case of illegal movement of goods across the customs border, cases when special, anti-dumping, countervailing duties are not paid, are established article 72 of the Code.

Article 86. Fulfillment of the obligation to pay special, anti-dumping, countervailing duties

1. The obligation to pay special, anti-dumping, countervailing duties shall be fulfilled by the payer of special, anti-dumping, countervailing duties, persons who, in accordance with the Code, bear a joint and several obligation with the payer to pay special, anti-dumping, countervailing duties.

2. The possibility of fulfilling the obligation to pay special, anti-dumping, countervailing duties by other persons, the procedure for fulfilling the obligation to pay special, anti-dumping, countervailing duties, as well as the specifics of fulfilling the obligation to pay special, anti-dumping, countervailing duties in the event of liquidation of an organization, termination of activity of an individual entrepreneur, reorganization of the organization are established by the Government of the Kyrgyz Republic.

3. In case of non-fulfillment or improper fulfillment of the obligation to pay special, anti-dumping, countervailing duties, the customs authorities send special, anti-dumping, countervailing duties to the payer, as well as persons who, in accordance with the Code, bear a joint and several obligation with the payer to pay special, anti-dumping, countervailing duties , Notification of outstanding amounts of special, anti-dumping, countervailing duties in the manner and terms established by article 54 of this Law.

4. The form of the Notification specified in part 3 of this article is established by the Government of the Kyrgyz Republic.

5. Cases when the notification specified in part 3 of this article is not sent by the customs authorities are established by paragraph 4 article 73 of the Code.

Cases other than those specified in the first paragraph of this part, when the notification is not sent by the customs authorities, may be established by the Government of the Kyrgyz Republic.

Article 87

1. The terms for payment of special, anti-dumping, countervailing duties, including in case of illegal movement of goods across the customs border, the procedure for their payment are established article 74 of the Code.

2. Changes in the terms of payment of special, anti-dumping, countervailing duties in the form of a deferral or installment plan shall not be made.

3. If the payer fails to fulfill or improperly fulfills the obligation to pay special, anti-dumping, countervailing duties, penalties shall be paid within the period established by the Code.

4. Accrual, payment, collection and refund of penalties in respect of unfulfilled or improperly executed special, anti-dumping, countervailing duties are carried out in the manner established by the Code and this Law, in relation to the calculation, payment, collection and return of penalties in respect of unfulfilled or improperly executed customs payments.

Article 88

1. General provisions for securing the fulfillment of the obligation to pay special, anti-dumping, countervailing duties, cases of ensuring the fulfillment of the obligation to pay special, anti-dumping, countervailing duties are established article of the Code.

2. Fulfillment of the obligation to pay special, anti-dumping, countervailing duties shall be ensured by the methods and in the manner provided for ensuring the fulfillment of the obligation to pay customs payments.

Article 89

1. General provisions for the return (offset) of the amounts of special, anti-dumping, countervailing duties, funds contributed as security for the fulfillment of the obligation to pay special, anti-dumping, countervailing duties, cases when the amounts of special, anti-dumping, countervailing duties, funds contributed to as security for the fulfillment of the obligation to pay special, anti-dumping and countervailing duties are subject to return (offset), established article Code.

2. Refund (offset) of the amounts of special, anti-dumping, countervailing duties in the cases specified in subparagraphs 3-5 of paragraph 3 article 76 of the Code, is carried out upon submission to the customs authority, to whose accounts the amounts of special, anti-dumping, countervailing duties were deposited, confirmation of the occurrence of circumstances entailing the return (offset) of the amounts of special, anti-dumping, countervailing duties.

3. Refund (offset) of the amounts of special, anti-dumping, countervailing duties, as well as funds deposited as security for the fulfillment of the obligation to pay special, anti-dumping, countervailing duties, shall be carried out in the manner and within the time limits determined by this Law in relation to the return (offset) of amounts customs payments, subject to the provisions Agreements on the Union and the Code.

Article 90. Collection of special, anti-dumping, countervailing duties

1. General provisions for the collection of special, anti-dumping, countervailing duties, as well as cases where no measures are taken to collect special, anti-dumping, countervailing duties are established article of the Code.

2. The term for collection of special, anti-dumping, countervailing duties shall not exceed five years from the date of release of the goods.

SECTION III. CUSTOMS OPERATIONS AND PERSONS PERFORMING THEM

Chapter 11. General Provisions on Customs Operations and Persons Performing Them

Article 91. Procedure for performance of customs operations

1. Customs operations are carried out in the manner prescribed by the Code, international treaties and acts in the field of customs regulation, and in the part not determined by the Code, international treaties and acts in the field of customs regulation, or in cases provided for by international treaties and acts in the field of customs regulation , - in accordance with the legislation of the Kyrgyz Republic in the field of customs.

2. The procedure for the performance of customs operations by customs authorities through the information system of customs authorities without the participation of officials of customs authorities is determined by the Commission, and prior to its determination by the Commission - by the Government of the Kyrgyz Republic.

Article 92. Documents and (or) information required for customs operations

1. The persons specified by the Code are obliged to submit to the customs authorities the documents and (or) information required in accordance with the Code for the performance of customs operations.

The customs authorities have the right to require from the persons specified by the Code to submit only those documents and (or) information that are necessary to ensure compliance with international treaties and acts in the field of customs regulation, the legislation of the Kyrgyz Republic, the control over compliance with which is entrusted to the customs authorities, and the submission of which provided by the Code.

2. Documents and (or) information necessary for the performance of customs operations may not be submitted to the customs authority when they are performed, if information about such documents and (or) information from them, and (or) other information necessary for the customs authorities to perform customs transactions can be received by the customs authorities from the information systems of the customs authorities, as well as from the information systems of state bodies (organizations) of the Kyrgyz Republic within the framework of information interaction between customs authorities and state bodies (organizations) of the Kyrgyz Republic.

The composition of information that can be obtained by the customs authorities from the information systems of the customs authorities and state bodies (organizations) of the Kyrgyz Republic within the framework of information interaction,

and the procedure for obtaining such information are determined by the Government of the Kyrgyz Republic.

Article 93

1. With regard to the goods specified in article 81 of the Code, customs operations are carried out as a matter of priority.

2. The list of categories of goods subject to quick spoilage is determined by the Commission, and prior to its determination by the Commission - by the Government of the Kyrgyz Republic.

Article 94. Declarant

1. The declarant of goods placed under customs procedures may be the persons specified in article 83 of the Code.

2. The rights, duties and responsibilities of the declarant are established article Code.

Chapter 12. Arrival of goods to the customs territory. Departure of goods from the customs territory. Customs operations related to arrival and departure

Article 95

1. The carrier is obliged to notify the customs authority of the arrival of goods into the customs territory by presenting the documents and information provided for article 89 of the Code, depending on the type of transport by which the goods are transported (transported), or by submitting a document containing information on the registration number of preliminary information submitted in the form of an electronic document, within the following terms:

1) in relation to goods transported by road - within one hour from the moment of delivery of goods to the place of arrival, and in the case of delivery of goods to the place of arrival outside the working hours of the customs authority - within one hour from the moment of the start time of the opening of the customs authority;

2) in relation to goods transported by air or rail - within the time period established by the technological process (schedule) of the airport or railway station in the implementation of international transportation, or another period agreed with the customs authority located in the region of operation of such an airport or railway station

2. Upon arrival of goods to the customs territory and departure of goods from the customs territory, the documents and information specified in paragraphs 1 and 2 article 89 of the Code, on behalf of the carrier, may be submitted to the customs authority by customs representatives or other persons acting on behalf of the carrier.

Customs operations related to the departure of goods from the customs territory are carried out in accordance with chapter 15 of the Code.

3. The date and time of notification of the arrival of goods into the customs territory shall be recorded by the customs authority in the manner established by the authorized state body in the area of customs affairs.

4. The carrier or other persons specified in article 83 of the Code, within three hours of working hours of the customs authority from the moment of notification of arrival, they must perform one of the customs operations related to:

- 1) placing goods in temporary storage;
- 2) transportation (transportation) of goods from the places of arrival to the place of temporary storage in the manner established by the authorized body in the field of customs;
- 3) customs declaration of goods;
- 4) placement of goods under the customs procedure of a free customs zone on the territory of a port free economic zone (hereinafter - SEZ) or a logistics SEZ;
- 5) export of goods from the customs territory of the Union.

5. The provisions of paragraph 4 of this article shall not apply to the goods referred to in paragraph 6 article 88 of the Code.

6. In case of registration by the customs authority of the customs declaration within the period established by paragraph one of part 4 of this article, the persons specified in article 83 of the Code, are obliged to perform customs operations related to the placement of goods for temporary storage, within three hours of the working hours of the customs authority from the moment of receipt of:

- 1) permission of the customs authority to withdraw the customs declaration in accordance with article 113 of the Code;
- 2) decisions of the customs authority on the extension of the release of goods in accordance with paragraphs 4-8 article 119 of the Code;
- 3) decisions of the customs authority to suspend the period for the release of goods in accordance with article 124 of the Code;
- 4) refusal to release goods in accordance with article 125 of the Code.

At the motivated request of the persons specified in article 83 of the Code, the customs authority may establish a different term for the performance of customs operations related to the placement of goods for temporary storage after the occurrence of the specified circumstances, not exceeding one working day, and (or) provide for the performance of other customs operations after the occurrence of the circumstances specified in this article.

7. Goods placed for temporary storage at the place of arrival shall be stored in places of temporary storage located at the place of arrival, or in cases provided for by this Law and (or) the Government of the Kyrgyz Republic - in other places of temporary storage.

If temporary storage of foreign goods will be carried out at a place of temporary storage that is not located at the place of arrival, the transportation of foreign goods from the place of arrival to such place of temporary storage is carried out in accordance with the customs procedure of customs transit or without being placed under the customs procedure of customs transit in cases and in the manner, established by the Government of the Kyrgyz Republic.

Article 96

When notifying the customs authority of the arrival of goods into the customs territory, the carrier, depending on the type of transport used to transport (transport) the goods, shall submit the documents and information provided for article 89 of the Code.

Chapter 13. Temporary storage of goods and customs operations related to the placement of goods in temporary storage

Article 97. General provisions on temporary storage of goods

1. Temporary storage of goods and customs operations related to the placement of goods in temporary storage shall be carried out in accordance with chapter 16 of the Code.

2. The place of temporary storage of goods is a permanent or temporary zone of customs control, created in accordance with article 125 of this Law.

3. Cases of changing the place of temporary storage of goods prior to their release, conditions and procedure for issuing a permit for temporary storage of goods in other places, including requirements for providing security for the payment of customs duties and taxes, as well as the procedure for submitting documents and information to the customs authority when placing goods in a warehouse temporary storage and other places for temporary storage of goods, the procedure for placing (issuing) goods to a temporary storage warehouse (from a warehouse) and other places of temporary storage of goods, including depending on the type of transport, are determined by the Government of the Kyrgyz Republic.

Chapter 14

Article 98. General provisions on customs declaration

1. Customs declaration is carried out in accordance with chapter 17 of the Code.

2. Customs declaration is carried out in electronic and written forms.

3. The Government of the Kyrgyz Republic may determine cases other than those provided for in paragraphs 4 and 5 article 104 of the Code, when the declaration can be made in writing, as well as the features of the customs declaration:

1) if the declarant does not have the exact information required for customs declaration;

2) if the import of the Union goods into the territory of the FEZ from the rest of the territory of the Member State on whose territory the FEZ is established, and the export of the Union goods from the territory of the FEZ to the rest of the territory of the Member State on the territory of which the FEZ is established, are carried out by two or more consignments on the same conditions during the delivery period;

3) if the import of Union goods into the territory of a free warehouse from the rest of the territory of the Member State in whose territory the owner of the free warehouse is included in the Register of owners of free warehouses, and the export of Union goods from the territory of the free warehouse to the rest of the territory of the Member State in whose territory the owner of a free warehouse is included in the Register of Free

Warehouse Owners, are carried out by two or more batches on the same conditions during the delivery period.

In the event that the Government of the Kyrgyz Republic, in accordance with this part, determines the specifics of the customs declaration that differ from the specifics established by the Code, customs payments, anti-dumping, countervailing, special duties are payable within the time limits established by the Government of the Kyrgyz Republic.

4. The following types of customs declaration are applied during customs declaration:

- 1) declaration for goods;
- 2) transit declaration;
- 3) passenger customs declaration;
- 4) vehicle declaration.

5. The particulars to be included in the goods declaration and the transit declaration are defined in articles 106 and 107 of the Code.

6. Documents confirming the information declared in the customs declaration are determined article 108 of the Code.

Article 99

1. A customs declaration for goods may be submitted to the customs authority authorized to accept the customs declaration. The authorized state body in the field of customs affairs has the right to establish certain customs authorities for declaring certain categories of goods only if this is a necessary measure to ensure the effectiveness of control over compliance with customs legislation. In this case, the interests of trade and transport organizations should be taken into account.

2. If separate documents on the basis of which the declaration for goods is completed cannot be submitted simultaneously with the declaration for goods, at the declarant's reasoned request in writing, the customs authorities in writing allow the submission of such documents after the release of goods within the time period established article 109 of this Law.

Article 100

1. Customs operations related to the registration or refusal to register a customs declaration shall be carried out by the customs authority not later than one hour of the working hours of the customs authority from the moment the customs declaration is submitted.

2. Customs authorities refuse to register a customs declaration on the grounds specified in paragraph 5 article 111 of the Code.

3. In the event of a malfunction of the information systems used by the customs authorities, caused by technical failures, disruptions in the operation of communication facilities (telecommunication networks and the Internet), a power outage, the customs authority, in the absence of grounds for refusing registration, registers the submitted customs declaration on paper without using information systems.

Features of the procedure for performing customs operations related to the registration of a customs declaration or refusal of such registration in the event of a malfunction of the information systems used by the customs authorities are established by the authorized state body in the field of customs affairs.

4. The government may establish other than those provided article 113 of the Code, the conditions for the withdrawal of the customs declaration filed in respect of the goods referred to in paragraph 3 Article 98 of this Law.

Article 101

1. Preliminary customs declaration, incomplete customs declaration, periodic customs declaration, as well as declaration of goods in unassembled or disassembled form, including in incomplete or incomplete form, shall be carried out in accordance with articles 114-117 of the Code.

2. Features of preliminary customs declaration, incomplete customs declaration, periodic customs declaration, as well as declaration of goods in unassembled or disassembled form, including in incomplete or incomplete form, not regulated by the Code, are determined by the Government of the Kyrgyz Republic.

3. The Government of the Kyrgyz Republic may determine the categories of goods in respect of which the provisions of this article do not apply.

Chapter 15. Release of goods and customs operations related to the release of goods

Article 102

1. The release of goods is carried out by the customs authorities in accordance with chapter 18 Code.

2. The Government of the Kyrgyz Republic may determine the specifics of customs operations related to the release of goods at the places of arrival.

3. In the cases provided by the Commission, the Government of the Kyrgyz Republic may determine the cases and conditions when the release of goods may be canceled by the customs authority upon a reasoned request of the declarant, as well as the procedure for performing customs operations related to the cancellation of the release of goods.

4. At the request of the declarant, the customs authority may put marks on the release of goods on commercial, transport (shipping) documents or on the cancellation of the release of goods on commercial, transport (shipping) documents on which marks on the release of goods are affixed.

Article 103. Deadlines for the release of goods

1. The deadline for the release of goods by the customs authority is set article 119 of the Code.

The Government of the Kyrgyz Republic may establish shorter terms for the release of goods than the terms specified in paragraphs 1 and 3 article 119 of the Code.

2. When extending the period for the release of goods in accordance with paragraphs 4-8 article 119 of the Code, the customs authority sends the declarant or

customs representative a notice of such extension not later than one working day following the day the permit was issued, with the obligatory indication of the reasons on the basis of which the period for the release of goods is extended.

Article 104

1. The following goods may be declared for release of goods before filing a declaration for goods in accordance with the customs procedure for release for internal consumption:

- 1) specified in subparagraphs 1 and 3 of paragraph 1 articles 120 of the Code;
- 2) imported as part of the implementation of investment projects determined by the Government of the Kyrgyz Republic.

2. Provision of security for the fulfillment of the obligation to pay customs duties, taxes, special, anti-dumping, countervailing duties is not required in relation to:

- 1) goods necessary for the elimination of the consequences of natural disasters, natural and man-made emergencies;
- 2) military products needed to carry out peacekeeping operations or to conduct exercises;
- 3) humanitarian and technical assistance;
- 4) currencies of the Member States, foreign currency, other currency valuables, precious metals, including gold, imported by the national (central) banks of the Member States and their branches;
- 5) other goods in cases determined by the Government of the Kyrgyz Republic.

Article 105

The release of goods before the completion of the verification of customs and other documents and (or) information and upon the appointment of a customs examination is carried out in accordance with Articles 121 and 122 of the Code.

Article 106

If a violation or a crime is discovered, the release of goods until the completion of proceedings on the case of violation or the completion of proceedings on a criminal case is suspended and carried out by the customs authority in the event that an official of the customs authority or the court considering such cases issues an appropriate decision in respect of the seized goods or goods, for who have been arrested.

Article 107

1. Suspension of the period for the release of goods containing objects of intellectual property and the resumption of the period for the release of such goods shall be carried out in accordance with article 124 of the Code, taking into account the specifics provided for by this article.

2. If, when performing customs operations related to the placement under customs procedures of goods containing objects of intellectual property included in the unified customs register of objects of intellectual property of the Member States or the national customs register of objects of intellectual property, which is maintained by the customs authority on whose territory the goods are placed under customs procedures, the

customs authority has detected signs of violation of the right holder's rights to intellectual property objects, the period for the release of such goods is suspended for ten working days.

3. At the request of the right holder or a person representing his interests or the interests of several right holders, this period is extended by the customs authority, but not more than ten working days, in the following cases:

1) provided for in paragraph 2 article 124 of the Code;

2) if the right holder or a person representing his interests or the interests of several right holders has taken samples and (or) samples of goods in respect of which a decision has been made to suspend their release, including for their research.

4. Upon the expiration of the period for suspending the release of goods containing objects of intellectual property, the period for the release of such goods shall be resumed, except for cases when documents confirming the seizure of goods, their seizure or confiscation are presented to the customs authority, or by the right holder or a person representing his interests or the interests of several right holders are presented to the customs authority documents indicating that they have taken measures to restore the legal rights and interests in respect of the suspended goods in the appropriate judicial authority.

Upon submission of the documents specified in the first paragraph of this part, the period for suspending the release of goods containing objects of intellectual property shall be extended until the relevant court decision enters into force.

5. If within ten days the customs authority has not been notified by the right holder of the initiation of legal proceedings, the goods will be released to the declarant, provided that all other conditions of import have been met.

6. The customs authorities have the right to suspend the release of goods containing objects of intellectual property that are not included in the unified customs register of the Member States of objects of intellectual property or the national customs register of objects of intellectual property, without the application of the right holder in the manner determined by the Government of the Kyrgyz Republic.

Article 108

1. The customs authority refuses to release goods on the grounds specified in article 125 Code.

2. The procedure for performing customs operations related to refusal to release before the expiration of the period for the release of goods is determined by the Commission, and in the part not regulated by the Commission, by the Government of the Kyrgyz Republic.

Article 109. Conditionally released goods

1. Conditionally released goods are those specified in article 126 of the Code.

The Government of the Kyrgyz Republic may establish other cases and the procedure for classifying goods as conditionally released.

2. In cases where certificates or other documents confirming compliance with restrictions, with the exception of licenses and permits, cannot be presented to the

customs authority upon the release of goods, upon a reasoned request of the declarant in writing or electronic form, the customs authorities in writing or electronic form allow the submission of such documents within the period necessary for their receipt, but not later than forty-five working days after the release of the goods, unless another period is established, necessary for their receipt. The release of goods is carried out when the declarant provides in writing or electronic form an obligation to provide documents within the prescribed period.

In cases where the licenses and permits on the basis of which the customs declaration is filled out cannot be presented when submitting the customs declaration, the customs authority allows the presentation of such documents after the release of goods in the manner and within the time limits established by the first paragraph of this part.

3. The goods specified in paragraph 2 of this article are prohibited from being transferred to third parties, including by selling them or alienating them in any other way, and in cases where restrictions on the import of these goods are established in connection with checking the quality and safety of these goods, they are prohibited. to their use (exploitation, consumption) in any form.

4. The customs authorities have the right to require the declarant to submit an obligation to comply with the restrictions established by paragraph 3 of this article, to apply seals and seals on the packaging of goods, the premises where they will be stored, before receiving the documents, and also to apply other measures to ensure compliance with these restrictions.

5. The customs authorities shall refuse to issue a permit for the submission of the documents provided for by paragraph 2 of this article after the release of goods, if the declarant has been held liable for violations in the field of customs within one year prior to applying to the customs authority.

6. After the release of the goods, the customs authority informs the declarant in writing or electronically about the refusal to issue a permit to submit the documents specified in paragraph 2 of this article no later than the day following the day of application, indicating the reason for the refusal.

SECTION IV. CUSTOMS PROCEDURES

Chapter 16. General Provisions on Customs Procedures

Article 110. Application of customs procedures

1. Depending on the purpose of the presence and use of goods in the customs territory, their export from the customs territory and (or) the presence and use outside the customs territory, the following customs procedures shall be applied to the goods:

- 1) release for domestic consumption;
- 2) export;
- 3) customs transit;
- 4) customs warehouse;
- 5) processing in the customs territory;

- 6) processing outside the customs territory;
- 7) processing for domestic consumption;
- 8) free customs zone;
- 9) free warehouse;
- 10) temporary importation (admission);
- 11) temporary export;
- 12) re-import;
- 13) re-export;
- 14) duty-free trade;
- 15) destruction;
- 16) refusal in favor of the state;
- 17) special customs procedure.

2. Goods placed under a customs procedure may be placed under other customs procedures or the same customs procedure for the purposes established article 127 of the Code.

3. The content of customs procedures and the provisions governing the application of customs procedures, including the conditions for placing goods under customs procedures, the conditions and procedure for using goods in accordance with customs procedures after they are placed under such customs procedures, the procedure for completing, terminating, suspending and resuming the operation of customs procedures, as well as the circumstances of the emergence and termination of the obligation to pay customs duties, taxes, special, anti-dumping, countervailing duties, the term and (or) features of their calculation and payment in respect of goods placed (placed) under customs procedures, or goods received (formed), manufactured (received) in the framework of the application of customs procedures, are determined section IV of the Code, international treaties and acts in the field of customs regulation, and in cases provided for by the Code, by the Commission and (or) the Government of the Kyrgyz Republic.

SECTION V. PECULIARITIES OF THE PROCEDURE AND CONDITIONS OF MOVEMENT THROUGH THE CUSTOMS BORDER OF THE UNION OF CERTAIN CATEGORIES OF GOODS

Chapter 17. Features of the procedure and conditions for the movement of goods for personal use across the customs border of the Union

Article 111. Movement of goods by natural persons for personal use

1. Import into the customs territory and export from the customs territory of goods for personal use by individuals shall be carried out in accordance with chapter 37 of the Code, international treaties and acts in the field of customs regulation, taking into account the specifics established by this chapter.

2. When individuals move goods for personal use across the customs border, a double corridor system is applied.

The procedure for customs control of goods for personal use using the dual corridor system is determined by the Government of the Kyrgyz Republic.

3. The Government of the Kyrgyz Republic, in accordance with the Code and acts of the Commission referred to in part 1 of this article, has the right to establish more stringent cost, weight and quantity norms for the import of goods for personal use by individuals without payment of customs duties and taxes.

4. Customs authorities ensure the availability of information on the rules for the movement of goods by individuals, including by distributing information certificates in transport and tourism organizations drawn up in the state, official and foreign languages, as well as by equipping information stands at the places of customs operations in relation to goods moved by individuals.

5. Forms of a customs receipt order, on the basis of which customs duties and taxes are paid in respect of goods for personal use, are forms of strict accountability.

Article 112 The procedure for their collection

1. General provisions for the fulfillment of the obligation to pay customs duties, taxes levied at uniform rates, or customs duties, taxes levied in the form of an aggregate customs payment, are established article 270 of the Code.

2. Customs duties, taxes levied at uniform rates, or customs duties, taxes levied in the form of an aggregate customs payment, are calculated by the customs authority releasing such goods on the basis of the information declared by the declarant during customs declaration, as well as on the basis of the results of customs clearance control.

3. Customs duties, taxes levied at uniform rates, or customs duties, taxes levied in the form of an aggregate customs payment shall be paid to the accounts specified in Part 1 article 52 of this Law.

4. Upon the occurrence of the circumstances specified in paragraphs 6, 7 and 15 articles 268 of the Code, customs duties, taxes levied at uniform rates, or customs duties, taxes levied in the form of an aggregate customs payment, are calculated by the customs authority in the calculation of customs duties, taxes in respect of goods for personal use.

5. The form of the specified calculation, the procedure for filling it out, making changes (additions) to such a calculation are established by the Government of the Kyrgyz Republic.

6. In case of non-fulfillment or improper fulfillment by the payer of the obligation to pay customs duties, taxes levied at uniform rates, or customs duties, taxes levied in the form of an aggregate customs payment, penalties shall be paid in the manner and terms established by article 58 of this Law.

7. The case when penalties in respect of the unfulfilled or improperly fulfilled obligation to pay customs duties, taxes levied at uniform rates, or customs duties, taxes levied in the form of an aggregate customs payment are not paid, is determined by paragraph three of clause 3 articles 270 of the Code.

8. In the event of non-fulfillment or improper fulfillment of the obligation to pay customs duties, taxes levied at uniform rates, or customs duties, taxes levied in the form of an aggregate customs payment, the customs authorities send the payer of such customs duties, taxes, as well as persons who, in accordance with the Code, bear a joint and several obligation with the payer to pay customs duties, taxes levied at uniform rates, or customs duties, taxes levied in the form of an aggregate customs payment parts 6-13 article 54 of this Law.

9. Cases when the specified Notification is not sent by the customs authorities are established by paragraph 5 articles 270 of the Code.

Other cases when the Notification is not sent by the customs authorities may be established by the Government of the Kyrgyz Republic.

10. In case of non-fulfillment of the requirements established in the Notice within the time limits specified in the Notice, as well as when the Notice in accordance with clause 5 articles 270 The Code is not sent, the customs authorities take measures to collect customs duties, taxes levied at uniform rates, or customs duties, taxes levied in the form of an aggregate customs payment.

The term for the collection of customs duties, taxes levied at uniform rates, or customs duties, taxes levied in the form of an aggregate customs payment, must not exceed five years from the date of release of goods for personal use.

11. Measures to collect customs duties, taxes levied at uniform rates, or customs duties, taxes levied in the form of an aggregate customs payment include the measures specified in Part 2 article 77 and article 78 of this Law.

Chapter 18

Article 113

1. Import into the customs territory and export from the customs territory of vehicles of international transportation, spare parts, equipment and supplies shall be carried out in accordance with chapters 38 and 39 of the Code, taking into account the specifics established by this article.

2. The duration of parking of vehicles of international transportation at the places of arrival in the customs territory and at the places of departure from the customs territory for carrying out customs operations in relation to air and rail transport should not exceed the time established by the technological schedule for servicing an aircraft of this type or the technological process of the railway station, respectively, if the carrier has met the requirements established by the Code, international treaties and acts in the field of customs regulation and the legislation of the Kyrgyz Republic in the field of customs.

3. The procedure for submitting information to the customs authority on the location of a temporarily imported railway vehicle of international transportation and (or) containers transported on railway vehicles, including those used for domestic transportation, is established by the authorized state body in the field of customs affairs together with the railway carrier.

4. Spare parts and equipment removed from an international transport vehicle as a result of replacement may be imported into the customs territory and exported from the

customs territory simultaneously with the international transport vehicle from which they were removed. Information about such spare parts and equipment, as well as about the repairs carried out, are indicated in the declaration for the vehicle.

5. Customs procedures for temporary import (admission) and temporary export in respect of spare parts and equipment intended for the repair, maintenance or operation of the vehicle shall be completed, respectively, with the export from the customs territory or import into the customs territory of spare parts and equipment that have been removed from the vehicle. funds as a result of replacement, or spare parts and equipment that were previously placed under the customs procedure of temporary import (admission) and temporary export, or by placing these goods under another customs procedure that does not provide for their export from the customs territory or import into the customs territory, respectively.

Chapter 19

Article 114. International postal items

1. Import into the customs territory and export from the customs territory of goods in international postal items shall be carried out in accordance with chapter 40 of the Code, acts of the Commission and this Law.

2. Customs operations in respect of goods sent by international postal items are carried out at places of international postal exchange or in other places determined by the customs authority. The places of international postal exchange, which are objects of postal communication, are determined by the authorized body in the field of postal communication.

Article 115

1. Customs operations in respect of goods sent by international postal items are carried out as a matter of priority and as soon as possible. The specific terms for the performance of customs operations are determined by the authorized state body in the field of customs in agreement with the authorized body in the field of postal communications.

2. Customs declaration of goods, in respect of which a customs declaration must be submitted, is carried out by the customs authorities, in the region of activity of which the recipients or senders are located, in the manner determined by the authorized state body in the field of customs, in agreement with the authorized body in the field of postal communications.

3. Customs declaration of goods exported outside the customs territory in international postal items, in respect of which a customs declaration must be submitted, is carried out by their senders or persons acting on their behalf, before the goods are handed over to postal organizations for dispatch.

4. At the request of the customs authority, the designated postal operator shall submit to the customs authority information on identity documents of an individual - the recipient of goods for personal use sent in international mail.

5. The emergence and termination of the obligation to pay import customs duties, taxes from the designated postal operator in respect of international postal items when

they are placed in the customs control zone of the place (institution) of international postal exchange, the deadline for their payment and calculation are established article 288 Code.

Article 116. Interaction between customs authorities and postal organizations

1. In order to speed up the customs declaration of goods contained in international postal items and improve the efficiency of customs control, the authorized state body in the field of customs and the authorized body in the field of postal services shall conclude an appropriate cooperation agreement.

The said agreement may provide for cases where state postal organizations perform certain functions assigned to customs authorities under the control of these authorities.

2. The authorized state body in the field of customs affairs shall promptly inform the authorized body in the field of postal communications about the rules for the import of goods into the customs territory and their export from this territory in the part related to the movement of international postal items.

Chapter 20

Article 117

1. When goods are imported into the customs territory and exported from the customs territory by pipeline transport, their temporary periodic customs declaration is allowed in accordance with article 116 of the Code, taking into account the specifics provided for by this article.

2. In the declaration for goods, it is allowed to state information based on the intention to import the approximate quantity of goods during the period of time declared by the declarant, not exceeding the validity period of the foreign trade agreement (contract), the conditional customs value (assessment), determined according to the quantity of goods planned for import to the customs territory, their consumer properties and (or) the procedure for determining the price of the specified goods provided for by the terms of the foreign trade agreement (contract) on the day of filing the declaration for goods.

3. It is allowed to file one declaration for goods imported by the same person moving goods in accordance with the terms of one customs procedure as part of the fulfillment of obligations under several foreign trade agreements (contracts), including under different terms of delivery, pricing and payment.

4. The declaration for goods shall be submitted by the declarant for a period of time not exceeding one quarter, and for natural gas - one calendar year, no later than the twentieth day of the month preceding this period.

5. If during the period of time indicated in the declaration for goods, the quantity of goods indicated in the declaration for goods accepted by the customs authority changes, it is allowed to submit an additional declaration before the start of the movement of goods declared in the additional declaration for goods.

6. The declarant is obliged to submit one or more duly completed full customs declarations for goods imported for each calendar month of delivery of goods. A complete customs declaration must be submitted no later than the twentieth day of the month following the calendar month in which the goods were delivered. Upon a reasoned request of the declarant, the customs authority shall extend the deadline for filing a full customs declaration, while such a period should not exceed ninety calendar days. Extension of the deadline for filing a full customs declaration does not extend the deadlines for payment of due amounts of customs duties and taxes.

7. If during the calendar month the goods declared for import in the declaration were not imported, the declarant is obliged to notify the customs authority in writing.

8. The obligation to pay customs payments in respect of goods transported by pipeline transport arises for the declarant from the moment the declaration for goods is registered by the customs authority.

9. The obligation to pay customs payments in respect of goods transported by pipelines shall be terminated in the following cases:

1) fulfillment of the obligation to pay customs payments and (or) their collection in the amounts calculated and payable;

2) refusal to release the goods in accordance with the chosen customs procedure - in relation to the obligation to pay customs payments that arose during the registration of the declaration for goods;

3) withdrawal of the declaration for goods and (or) cancellation of the release of goods - in relation to the obligation to pay customs payments that arose during the registration of the declaration for goods;

4) confiscation or conversion of goods into the property (income) of the state;

5) as well as in the cases established by the second and third paragraphs of clause 4 article 55, paragraph two of clause 3 and subparagraph 4 of clause 4 article 68 of the Code.

10. When importing goods transported by pipeline, import customs duties and taxes shall be paid no later than the twentieth day of the month preceding each calendar month of delivery, based on the information stated in the declaration for goods. For the purposes of calculating and paying customs duties, the rates of customs duties and taxes effective on the fifteenth day of the month preceding the month of delivery are applied.

11. Updated information about goods imported for each calendar month of delivery shall be submitted to the customs authority no later than the twentieth day of the month following each calendar month of delivery. If the amounts of payable customs duties and taxes increase as a result of clarification of information, the additional payment of the amounts must be made simultaneously with the submission of the clarified information. Penalties are not charged in this case.

12. The refund of overpaid amounts is carried out in accordance with chapter 9 of this Law.

13. When goods are moved by pipeline transport, restrictions apply on the day of registration of the goods declaration.

14. When declaring natural gas transported by pipeline transport, to confirm its quantity and quality, acts on actual deliveries of goods drawn up on the basis of readings from metering devices located in places determined by the terms of foreign trade agreements (contracts) on the basis of which such movement is carried out are used.

Article 118

1. Imported and exported actual amount of electricity and (or) balance-flow as an algebraic sum of electricity flows in opposite directions along interstate transmission lines for each calendar month are subject to declaration. In the customs declaration (customs declarations), the amount of imported or exported electrical energy is indicated for each calendar month as the balance of electrical energy flow (the algebraic sum of electrical energy flows in opposite directions along all interstate power lines in operation of all voltage classes, adjusted for the amount of electricity available at movement of electrical energy losses in electrical networks) or separately actually imported or exported amount of electricity,

2. The Government of the Kyrgyz Republic establishes a list of information to be submitted to the customs authorities when moving electrical energy through power lines through the customs territory in the conditions of parallel operation of power systems, in accordance with paragraph 5 articles 291 of the Code.

3. Payment of customs payments in respect of goods imported into the customs territory and exported from the customs territory, transported through power lines, is made in the manner established article 117 of this Law.

Chapter 21

Article 119

1. Movement across the customs border of goods intended for official use by diplomatic missions and consular offices, representative offices of states at international organizations, international organizations or their representative offices enjoying privileges and (or) immunities in accordance with international treaties of the Member States with a third party and international agreements between the Member States, other organizations or their representative offices located in the customs territory, as well as goods for personal use by certain categories of individuals enjoying privileges and (or) immunities in accordance with international treaties of the Member States with a third party and international treaties between Member States shall be carried out in the manner and under the conditions which are installed chapter 42 of the Code, taking into account the specifics established by this chapter.

2. In cases where, in accordance with international treaties of the Kyrgyz Republic, for foreign persons specified in part 1 of this article, there are more preferential rules for the import of goods into the customs territory or their export from the customs territory than those established chapter 42 of the Code, the rules of international treaties of the Kyrgyz Republic are applied.

3. Customs declaration of goods transported by the persons referred to in paragraph 1 of this article is carried out by submitting to the customs authority a written application drawn up in any form in two copies (hereinafter referred to as the

application), certified by the seal of the representative office and signed by the head of the representative office or a person authorized by him, containing the following information:

- 1) the name of the customs body;
 - 2) the number and date of the transport document, according to which the goods are moved across the customs border;
 - 3) brief information about the product.
4. Simultaneously with the application, transport (transportation) documents are submitted.
5. A person who sends (receives) goods intended for the official use of a representative office shall present to the customs authority an identity document, as well as a document confirming the status of a person, or a power of attorney (annual or one-time), on which an imprint of the seal of the representative office must be affixed and signature of the head of the representative office or other authorized official of the representative office.

Chapter 22

Article 120

The movement across the customs border of goods transported from one part of the customs territory of the Union to another part of the customs territory of the Union through the territories of states that are not members of the Union shall be carried out in accordance with chapter 43 of the Code.

SECTION VI. CUSTOMS CONTROL

Chapter 23. General provisions on customs control

Article 121. Conducting customs control

1. Customs control is carried out by the customs authorities in accordance with the Code, international treaties and acts in the field of customs regulation and the legislation of the Kyrgyz Republic in the field of customs.

2. Customs control is carried out in relation to the objects of customs control, determined article 311 of the Code, with the use of forms of customs control and (or) measures to ensure the conduct of customs control.

3. The procedure for conducting customs control using the forms of customs control and (or) measures that ensure the conduct of customs control is determined by the Code, and in the part not regulated by the Code, or in the cases provided for by it - in accordance with the legislation of the Kyrgyz Republic in the field of customs.

The procedure for applying the forms of customs control and measures that ensure the conduct of customs control is established by the Government of the Kyrgyz Republic.

4. When conducting customs control, customs authorities proceed from the principle of selectivity and are limited only to those forms of customs control, as well as measures that ensure the conduct of customs control, which are sufficient to ensure

compliance with international treaties and acts in the field of customs regulation and the legislation of the Kyrgyz Republic in the field of customs .

When choosing the forms of conducting customs control and (or) measures that ensure the conduct of customs control, the customs authorities use technical means of customs control, a preliminary analysis of information in order to prevent damage to declarants, carriers and other persons associated with storage goods, demurrage of vehicles, an increase in the period for the release of goods, unless this is caused by emergency circumstances related to the identified signs of serious violations in the field of customs and the need to take comprehensive measures to detect and suppress these violations.

5. When choosing objects of customs control, forms of customs control and (or) measures that ensure the conduct of customs control, a risk management system is used.

6. Customs control is carried out by customs officials authorized to conduct customs control in accordance with their official (functional) duties.

The authorized state body in the field of customs affairs may establish cases of application of forms of customs control and (or) measures that ensure the conduct of customs control through the information systems of customs authorities without the participation of officials of customs authorities.

7. Customs control is carried out during the period when goods are under customs control, determined in accordance with article 14 of the Code.

In case of preliminary customs declaration and periodic customs declaration, customs control in relation to the objects of customs control specified in paragraph five article 311 of the Code, is carried out from the moment of registration of the customs declaration.

After the occurrence of the circumstances specified in paragraphs 7-15 article 14 of the Code, customs control may be carried out until the expiration of five years from the date of occurrence of such circumstances.

8. Customs control over the activities of persons included in the registers of persons carrying out activities in the field of customs or the register of authorized economic operators may be carried out up to the expiration of five years from the date of their exclusion from such registers.

9. When conducting customs control, the customs authorities do not require any permits, instructions or resolutions of other state bodies for its implementation.

10. Customs control is carried out in customs control zones and other places where goods are (should or may be) located, including vehicles for international transportation and vehicles for personal use subject to customs control, documents and (or) information systems, containing information about such products.

Article 122. Control of the customs value of goods exported from the customs territory

Control of the customs value of goods exported from the customs territory is carried out in the manner determined by the Government of the Kyrgyz Republic.

Article 123. Features of customs control after the release of goods in relation to conditionally released goods

1. Customs control after the release of goods in respect of conditionally released goods referred to in paragraph 1 article 126 of the Code, is carried out taking into account the features established article 316 of the Code.

2. Customs control after the release of goods in respect of conditionally released goods referred to in paragraph 1 article 126 of the Code is carried out by the customs authorities at least once a year.

Article 124

1. In order to improve the efficiency of customs control, customs authorities interact with other controlling state bodies.

2. The general coordination of the conduct of control in respect of goods transported across the customs border and subject to control by other state bodies exercising state control (supervision) at the customs border shall be provided by the customs authorities.

The procedure for the interaction of customs authorities with state bodies exercising state control (supervision) at the customs border is determined by authorized state bodies.

3. Customs authorities and state authorities of the Member States exercising state control (supervision) at the customs border may exchange documents and (or) information (information) necessary for customs and other types of state control (supervision), using information systems .

4. In order to expedite the implementation of state control (supervision) when goods are moved across the customs border, customs inspection may be carried out with the participation of state bodies exercising state control (supervision) at the customs border.

Article 125. Customs control zones

1. In order to implement measures related to the conduct of customs operations and customs control, in accordance with the Code and this Law, customs control zones are created.

2. The zones of customs control are the places of movement of goods across the customs border, the territory of temporary storage warehouses, customs warehouses, free warehouses, the territory of duty-free shops and other places determined by the customs authority.

3. The procedure for the creation and designation of customs control zones, as well as the legal regime of the customs control zone are determined by the Government of the Kyrgyz Republic.

Article 126. Exemption from the use by customs authorities of certain forms of customs control

Exemption from the use by customs authorities of certain forms of customs control is established article 321 of the Code.

Chapter 24. Forms of customs control and their application

Article 127. Forms of customs control

When conducting customs control, customs authorities apply the following forms of customs control:

- 1) obtaining explanations;
- 2) verification of customs and other documents and (or) information;
- 3) customs inspection;
- 4) customs inspection;
- 5) personal customs inspection;
- 6) customs inspection of premises and territories;
- 7) customs check.

Article 128. Obtaining explanations

Obtaining explanations - a form of customs control, which consists in the receipt by officials of customs authorities of information relevant to customs control from carriers, declarants and other persons who have such information.

Article 129. Verification of customs and other documents and (or) information

1. Verification of customs and other documents and (or) information - a form of customs control, which consists in checking documents and information specified in article 324 of the Code.

2. Verification of customs and other documents and (or) information in relation to the customs declaration, documents confirming the information declared in the customs declaration, information declared in the customs declaration and (or) contained in the documents submitted to the customs authorities may be carried out both before and after and after the release of goods.

3. In cases of detection of violations and (or) inconsistencies of documents and (or) information confirming the information declared in the customs declaration and contained in the documents submitted to the customs authorities, the customs authority checks the customs and other documents and (or) information after the release of goods with the obligatory notification of the person about the conduct of such a form of customs control.

The notification shall be sent in writing no later than five working days from the date of detection of a violation and (or) inconsistency of the documents confirming the information declared in the customs declaration.

The notice may be given to the head or other authorized representative of the organization, or to an individual in person against receipt or in any other way confirming the fact and date of receipt of the notice. If the said persons evade receiving the notice, it shall be sent by registered mail.

4. Verification of customs and other documents confirming the information declared in the customs declaration, started before the release of goods, is carried out in accordance with article 325 of the Code.

5. Verification of customs and other documents confirming the information declared in the customs declaration, started after the release of goods, or in other cases of application of this form of customs control, is carried out in accordance with article 326 of the Code, except for the verification of customs, other documents and (or) information in the case provided for in paragraph 10 articles 324 of the Code.

When conducting an inspection of customs and other documents confirming the information declared in the customs declaration that began after the release of goods, or in other cases of applying this form of customs control, the customs authority has the right to request and receive documents and (or) information necessary for customs control, in accordance with article 340 of the Code.

6. The results of the verification of customs and other documents and (or) information, which began after the release of goods, or in other cases, are drawn up in the manner determined by the Government of the Kyrgyz Republic.

Article 130. Customs inspection

1. Customs inspection - a form of customs control, which consists in conducting a visual inspection of goods, including vehicles and luggage of individuals, cargo containers, customs seals, seals and other means of identification, without opening cargo spaces (compartments) of vehicles and packaging of goods, dismantling, dismantling, violation of the integrity of the inspected objects (including the luggage of individuals) and their parts in other ways, with the exception of such an inspection carried out during customs control in the form of a customs inspection of premises and territories.

2. The procedure for conducting a customs inspection by customs officials is determined by the Government of the Kyrgyz Republic.

Article 131. Customs inspection

1. Customs inspection - a form of customs control, which consists in conducting an inspection and performing other actions in relation to goods, including vehicles and luggage of individuals, with the opening of the packaging of goods, cargo spaces (compartments) of vehicles, containers, containers or other places in which goods are or may be located, and (or) with the removal of customs seals, seals or other means of identification applied to them, disassembly, dismantling or violation of the integrity of the objects and their parts inspected by other means.

2. Customs inspection is carried out:

1) if there are grounds to believe that a person moving goods and vehicles is importing into the customs territory or exporting from the customs territory goods associated with prohibitions and restrictions, or a person is moving goods and vehicles in violation of international treaties and acts in the field of customs regulation and this Law;

2) on the basis of an application by the declarant or another person having authority in relation to the goods;

3) in the presence of unreliable information declared in the customs declaration and other documents submitted during the customs declaration of goods that influenced the decision to release the goods;

4) in order to comply with restrictions on the use and disposal of conditionally released goods;

5) based on the results of risk management system profiles;

6) based on the results of customs control using technical means of customs control;

7) based on the results of the customs inspection.

3. Customs inspection is the actions of customs officials related to:

1) with the opening of the packaging of goods or the cargo space of a vehicle or containers, containers and other places where goods are or may be located in violation of the means of identification imposed on them, disassembly, dismantling or violation of the integrity of the objects and their parts inspected by other means;

2) with a comparison of the information contained in the documents submitted when moving goods and vehicles and when performing customs operations in respect of goods and vehicles;

3) with a comparison of the conformity of the actual data on the goods with the declared information or submitted documents.

4. The procedure for carrying out customs inspection by officials of the customs bodies is determined by the Government of the Kyrgyz Republic.

Article 132. Personal customs inspection

1. Personal customs inspection - a form of customs control, which consists in conducting an inspection of individuals.

2. A personal customs search may be carried out only in respect of individuals crossing the customs border and being in the customs control zone or the transit zone of an international airport, if there are sufficient grounds to believe that such persons hide with them and do not voluntarily release goods transported through the customs border in violation of international treaties and acts in the field of customs regulation, this Law.

3. A personal customs search is carried out in order to identify from individuals, specified in part 2 of this article, hidden goods transported across the customs border in violation of international treaties and acts in the field of customs regulation, the legislation of the Kyrgyz Republic in the field of customs, and is exclusive form of customs control.

4. Personal customs examination is carried out by decision of the head (head) of the customs body, the deputy head (deputy head) of the customs body authorized by him, or persons replacing them.

In cases established by the authorized state body in the field of customs, a personal customs search is carried out by decision of the head (head) of the subdivision of the customs body authorized to conduct customs control, the deputy head (deputy head) of the subdivision of the customs body authorized by him, or persons replacing them.

The said decision shall be made in writing.

5. A personal customs search is carried out by officials of the customs body of the same sex as the person in respect of whom a personal customs search is being carried out, in the presence of two witnesses of the same gender in an isolated room that meets sanitary and hygienic requirements. Access to the premises by natural persons, except for those specified in this article, and the possibility of observing the conduct of personal customs inspection by other natural persons shall be excluded.

Examination of the body of an individual, in respect of which a personal customs examination is carried out, is carried out only by a medical worker, using, if necessary, special medical equipment.

When conducting a personal customs examination of a minor or incapacitated natural person, his legal representatives (parents, adoptive parents, guardians or trustees) or persons accompanying him must be present.

6. Before the start of a personal customs inspection, an official of the customs authority is obliged to familiarize an individual with the decision to conduct a personal customs inspection and his rights during such a personal customs inspection, and also invite him to voluntarily release goods transported across the customs border in violation of international treaties and acts in the field of customs regulation, this Law.

The fact of familiarization of an individual with the decision to conduct a personal customs examination shall be certified by this individual by affixing an appropriate inscription in the decision to conduct such a personal customs examination. If an individual refuses to affix such an inscription, a corresponding mark is made on the decision to conduct a personal customs search, certified by the signatures of an authorized official of the customs body who announced the decision to conduct such a personal customs search, and witnesses present during the personal customs search.

7. The actions of an official of the customs body during a personal customs search must not infringe on the honor and dignity of an individual subject to a personal customs search, and cause harm to the health and damage to the property of this individual.

8. An individual, in respect of which a personal customs examination is carried out, has the right:

- 1) get acquainted with the decision to conduct a personal customs examination and the procedure for its conduct before the start of a personal customs examination;

- 2) familiarize yourself with your rights and obligations;

- 3) give explanations and file motions;

- 4) voluntarily hand over goods concealed with them, moved across the customs border in violation of international treaties and acts in the field of customs regulation, this Law;

- 5) make a statement with the obligatory inclusion of it in the act of personal customs inspection by the official of the customs body conducting the personal customs inspection;

- 6) use their native language and the services of an interpreter;

- 7) get acquainted with the act of personal customs inspection upon completion of its preparation and make statements in it in writing;

8) appeal against the actions of officials of the customs authority, conducting a personal customs inspection, in accordance with this Law.

9. In the course of a personal customs search, the individual in respect of whom it is carried out and his legal representative are obliged to comply with the legal requirements of the official of the customs body conducting the personal customs search.

10. The results of the personal customs inspection are documented by drawing up an act of personal customs inspection, the form of which is determined by the Commission.

The specified act must be drawn up during the personal customs inspection or within one hour after its completion.

11. The act of personal customs search shall be signed by the official of the customs body who conducted the personal customs search, by the natural person in respect of whom the personal customs search was carried out, or by his legal representative, or by the person accompanying him, by witnesses, and when examining the body of an individual, in respect of which a personal customs examination was carried out - also by a medical worker.

12. The act of personal customs examination is drawn up in two copies, one of which is handed over to the individual, in respect of whom the personal customs examination was carried out, to his legal representative or person accompanying him immediately after its preparation.

Article 133. Customs inspection of premises and territories

1. Customs inspection of premises and territories - a form of customs control, which consists in conducting a visual inspection of premises and territories, as well as goods and (or) documents located in the indicated places.

2. Customs inspection of premises and territories is carried out by customs authorities for the purposes and in the manner established article 330 of the Code.

3. Conducting a customs inspection of premises and territories in residential premises is allowed only on the basis of a judicial act in accordance with the legislation of the Kyrgyz Republic.

4. Customs inspection of premises and territories is carried out upon presentation of an order to conduct a customs inspection of premises and territories and an official certificate of an official of the customs body.

The form of an order to conduct a customs inspection of premises and territories is determined by the Government of the Kyrgyz Republic.

5. In case of denial of access to the premises and to the territory, officials of the customs authorities shall have the right to enter the premises and to the territory with the suppression of resistance and (or) with the opening of locked premises in accordance with the legislation of the Kyrgyz Republic.

6. A special procedure for access to individual facilities is carried out in the manner determined by the Government of the Kyrgyz Republic.

7. Customs inspection of premises and territories must be carried out as soon as possible, necessary for its implementation, and may not last more than one working day. The specified period may be extended for the period necessary to complete the customs inspection of premises and territories, but not exceeding three working days.

Article 134. Customs check

1. In order to verify compliance by persons with the requirements established by the Code, international treaties and acts in the field of customs regulation and the legislation of the Kyrgyz Republic in the field of customs, in accordance with article 331 of the Code, the customs authorities conduct a customs check after the release of goods.

2. A customs check is carried out by officials of subdivisions of the authorized state body in the area of customs affairs and customs bodies authorized to conduct customs checks.

3. Customs authorities carry out in-house and field customs checks in accordance with Articles 332 and 333 of the Code and Articles 135 and 136 of this Law.

4. In order to study issues that require special knowledge and skills, and to obtain consultations by officials of customs bodies, officials of other state bodies of the Kyrgyz Republic may be involved in a customs check.

5. When establishing during the course of a customs inspection the signs of a violation or crime, the customs authorities take measures in accordance with the legislation of the Kyrgyz Republic.

6. The procedure for adoption by the customs body of decisions based on the results of a customs inspection is determined by the Government of the Kyrgyz Republic.

7. Financing of customs inspections is carried out at the expense of the republican budget of the Kyrgyz Republic.

Article 135. Desk customs check

1. The procedure for organizing, conducting and formalizing the results of cameral customs inspections, the forms of documents related to the conduct of customs inspections, and the requirements for their preparation are established by the Government of the Kyrgyz Republic.

2. The period for conducting a desk audit is not limited.

3. A desk customs inspection may be carried out within five years from the date of occurrence of the circumstances specified in paragraphs 7-15 article 14 of the Code.

Article 136. Exit customs check

1. Field customs checks may be carried out within five years from the date of occurrence of the circumstances specified in paragraphs 7-15 article 14 of the Code.

In addition to those specified in paragraph 2 article 333 of the Code, the customs authorities may conduct the following types of additional field customs checks:

control exit customs check - check of elimination by the person in respect of whom the check was carried out of the violations noted by the previous exit customs check;

on-site customs re-inspection - an inspection carried out on the basis of a request from the person, in respect of whom the inspection was carried out, about disagreement with the results of an on-site customs inspection.

2. Control field customs check is carried out in order to verify the elimination by the person in respect of whom the check was carried out of the violations revealed by the previous field customs check, and cannot go beyond this purpose.

A control field customs check may be carried out only after the expiration of the period given to the person in respect of whom the check was carried out to eliminate the noted violations.

The procedure for conducting a control field customs check is determined by the Government of the Kyrgyz Republic.

3. An on-site customs re-inspection is carried out only in case of disagreement of the person in respect of whom the inspection was carried out with the results of the on-site customs inspection, as well as in order to clarify some points related to the on-site customs inspection that are not reflected or are not clearly reflected in the act.

The basis for conducting an on-site customs re-inspection is the appeal of the person in respect of whom the inspection was carried out about disagreement with the results of an on-site customs inspection to the authorized state body in the field of customs.

When conducting an on-site customs re-inspection, it is prohibited to conduct an inspection on all issues of an on-site customs inspection. Only the contested result of the on-site customs inspection is subject to re-examination.

The procedure for conducting an exit customs re-check is determined by the Government of the Kyrgyz Republic.

4. An on-site customs inspection is appointed by the head or deputy head of the authorized state body in the area of customs affairs by making a decision (issuing an order) to conduct an on-site customs inspection.

5. Form of the decision (instruction) to conduct an on-site customs inspection, other information, in addition to the information specified in paragraph 6 article 333 of the Code to be specified in the decision (instruction) on conducting an on-site customs inspection, as well as the procedure for making changes (additions) to the information specified in subparagraphs 5-9 of paragraph 6 article 333 of the Code are established by the Government of the Kyrgyz Republic.

6. The Government of the Kyrgyz Republic may establish other grounds for the appointment of unscheduled field customs inspections than the grounds specified in paragraph 16 article 333 of the Code.

7. The period of suspension of the on-site customs inspection may not exceed nine months. If the check was suspended due to the need to conduct a counter unscheduled field customs check, conduct a customs examination, send requests to the competent authorities of the Member States or states that are not members of the Union, restore by the person being checked the documents necessary for carrying out the field customs check, submit additional documents related to the period under review, affecting the conclusions based on the results of an on-site customs inspection,

the suspension period may be extended up to six months by decision of the head or deputy head of the authorized state body in the field of customs.

The procedure for suspending an on-site customs inspection is established by the Government of the Kyrgyz Republic.

8. The results of the on-site customs inspection are formalized by drawing up a customs document (act), the form of which is established by the Government of the Kyrgyz Republic.

9. The customs document (act) drawn up when drawing up the results of the on-site customs check may contain other information that affects the results of the on-site customs check, if any.

10. An on-site customs check is not carried out in relation to individuals, with the exception of individual entrepreneurs and private entrepreneurs registered in accordance with the legislation of the Kyrgyz Republic.

Article 137

1. Access of officials of customs bodies and officials of other state bodies involved in the conduct of a customs inspection to the living quarters of the person being inspected is carried out on the basis of a judicial act in accordance with article 334 of the Code.

2. The person being inspected shall be obliged to allow the officials of the customs authorities directly conducting the customs inspection to the objects being inspected upon presentation by these persons of service certificates and a decision (instruction) to conduct an on-site customs inspection.

3. Illegal obstruction of the access of officials of the customs bodies to the object of the person being checked is recognized as a customs offense and entails liability under the legislation of the Kyrgyz Republic.

4. In the event of an unjustified refusal of the person being inspected to provide access to officials of the customs authority conducting an on-site customs check and officials of other state bodies of the Member States involved in the conduct of an on-site customs check on the object of the person being checked, an act shall be drawn up in the presence of two witnesses.

The form of the act is established by the authorized state body in the field of customs.

The act is signed by the officials conducting the on-site customs inspection, by the person being inspected or his representative, as well as witnesses. A copy of this act is handed over to the person being checked or his representative.

If the person being checked or his representative refuses to sign the act, the official conducting the on-site customs check shall make an appropriate entry to that effect in the said act. The verified person has the right to give a written explanation of the reason for refusing to sign the act.

5. In case of refusal of the inspected person to provide access to the facility of the inspected person to officials of the customs body conducting an on-site customs inspection, and officials of other state bodies of the Kyrgyz Republic involved in participating in an on-site customs inspection, in cases not provided for in paragraph 3

articles 334 of the Code, they have the right to enter this object with the suppression of resistance and (or) with the opening of locked premises in the presence of two witnesses.

6. If it is necessary to conduct a customs check in the residential premises of the person being checked, such a check is allowed only on the basis of a judicial act.

Article 138

1. The rights and obligations of officials of the customs authority during the customs inspection are established article 335 of the Code.

2. When conducting a customs check, officials of the customs body may conduct an inventory or require the person being checked to conduct an inventory of goods in cases and in the manner determined by the Government of the Kyrgyz Republic.

3. The Government of the Kyrgyz Republic may establish other than those provided article 335 of the Code, the rights and obligations of an official of the customs authority during a customs check.

4. The rights and obligations of the person being checked during the customs check are established article 336 of the Code.

Chapter 25. Measures to ensure the conduct of customs control and their application

Article 139. Measures to ensure the conduct of customs control

1. When conducting customs control, depending on the objects of customs control, the customs authorities shall have the right to apply the article 338 of the Code of Measures Ensuring the Carrying out of Customs Control.

Other measures that ensure the conduct of customs control may be established by the Government of the Kyrgyz Republic.

2. The procedure for the application by officials of the customs body of measures that ensure the conduct of customs control is established by the Government of the Kyrgyz Republic.

3. Vehicles carrying goods placed under the customs procedure of customs transit are subject to identification by customs authorities by applying electronic seals.

The procedure for the use by customs authorities of means of identification in the form of electronic seals, the amount of the fee for applying electronic seals are established by the Government of the Kyrgyz Republic.

The procedure for the use of identification means used by the customs authorities and the requirements for them, as well as the identification of foreign goods placed under the customs procedure of a free customs zone and the customs procedure of a free warehouse, are established by the authorized state body in the field of customs.

4. In order to reduce the time of customs control and increase its efficiency, customs authorities may use information systems, as well as technical means of customs control, the list and procedure for the application of which are established by the Government of the Kyrgyz Republic.

5. Customs authorities have the right to apply customs escort in the manner and under the conditions established article 343 of the Code.

6. Customs escort is carried out by officials of customs bodies or organizations determined by the authorized state body in the field of customs, in accordance with the legislation of the Kyrgyz Republic.

Regardless of the fulfillment of the conditions set article 146 of the Code, the customs authorities have the right to apply customs escort:

based on the results of using the risk management system;

in cases of delivery of goods for temporary storage outside the customs control zone.

The procedure for organizing customs escort is established by the Government of the Kyrgyz Republic.

7. The route of transportation of goods is established in accordance with article 344 of the Code.

The procedure for performing customs operations related to the establishment, change and observance of the route for the transportation of goods in relation to goods under customs control and transported through the customs territory without being placed under the customs procedure of customs transit is determined by the authorized state body in the field of customs.

8. If a route for the transportation of goods is established in respect of goods transported through the customs territory by customs authorities using information systems and technical means of customs control that provide remote control over the movement of vehicles and compliance with the established route for the transportation of goods, a fee may be charged in the amount and procedure determined by the Government of the Kyrgyz Republic.

9. Customs authorities keep records of goods under customs control, including using the information systems of customs authorities, in the manner determined by the authorized state body in the field of customs.

10. Registration of declarants, as well as cases and procedure for the introduction of such registration are determined by the authorized state body in the field of customs.

11. When conducting customs control, the customs authorities are allowed to engage for the performance of certain actions a specialist who is not interested in the results of such actions and has the special knowledge and skills necessary to assist the customs authorities, in accordance with article 346 of the Code.

12. The procedure for checking the availability of a goods accounting system that meets the established requirements and is compatible with the information system of the customs authorities, as well as the procedure for keeping goods accounting, are established by the authorized state body in the field of customs affairs.

SECTION VII. CUSTOMS

Chapter 26. General provisions on customs authorities

Article 140. The system of customs authorities. Officials of the customs authorities

1. The system of customs authorities is formed by the authorized state body in the field of customs, determined by the Government of the Kyrgyz Republic, customs authorities subordinate to it, as well as state enterprises created to assist customs authorities in increasing the efficiency of the implementation of the tasks assigned to them.

The authorized state body in the field of customs affairs and customs bodies subordinate to it have the status of a paramilitary law enforcement body.

2. The authorized state body in the field of customs is a body exercising direct management of the customs business and exercising its powers directly and through customs bodies subordinate to it, as well as state enterprises created to assist customs bodies in increasing the efficiency of the implementation of the tasks assigned to them.

General management of the customs business in the Kyrgyz Republic is carried out by the Government of the Kyrgyz Republic.

3. Regulations on the authorized state body in the field of customs affairs and the management scheme of the authorized state body in the field of customs affairs are approved by the Government of the Kyrgyz Republic.

Regulations on customs authorities are approved by the authorized state body in the field of customs.

Creation, liquidation and reorganization of customs bodies are carried out by decision of the authorized state body in the field of customs.

Establishment, reorganization and liquidation of state enterprises created to assist the customs authorities in increasing the efficiency of the implementation of the tasks assigned to them, are carried out by decision of the Government of the Kyrgyz Republic.

State enterprises created to assist customs authorities in increasing the efficiency of the implementation of the tasks assigned to them, operate on the basis of charters approved by the Government of the Kyrgyz Republic.

4. Only citizens of the Kyrgyz Republic who do not have the citizenship of a foreign state and who, by virtue of their business and moral qualities, level of education and state of health, can perform the tasks assigned to the customs authorities of the Kyrgyz Republic, may be officials of the customs authorities.

5. The procedure and conditions for serving in the system of customs authorities are established in accordance with the legislation of the Kyrgyz Republic on service in the customs authorities of the Kyrgyz Republic.

6. Officials of the customs bodies are provided to wear uniforms with the assignment of special ranks in accordance with the procedure established by the legislation of the Kyrgyz Republic. The form of the specified clothing, the rules for wearing uniforms, insignia and norms for supplying clothing allowances to customs officers are established by the Government of the Kyrgyz Republic. Uniforms are issued free of charge.

Article 141. Tasks and functions of customs authorities

1. Customs authorities ensure the fulfillment of tasks and functions, as well as the implementation of the rights and obligations established by the Code and this Law.

By decision of the Government of the Kyrgyz Republic, customs authorities may be assigned other tasks and functions, as well as rights and obligations not established by the Code and this Law.

2. The assignment of other tasks and functions to the customs bodies by state bodies, except for the highest bodies of legislative and executive power of the Kyrgyz Republic, is not allowed.

No state bodies, except for the highest bodies of legislative and executive power of the Kyrgyz Republic, are entitled to make decisions affecting the competence of the customs authorities, perform their functions without appropriate permission, or otherwise interfere in the activities of the customs authorities.

Article 142. Flag and emblem of customs authorities

1. The authorized state body in the field of customs has a flag and an emblem. It is allowed to place the emblem on vehicles of the customs authorities.

The description and drawings of the flag and emblem of the authorized state body in the field of customs are approved by the Government of the Kyrgyz Republic.

2. Emblems of customs authorities and other subdivisions subordinate to the authorized state body in the field of customs shall be approved by the authorized state body in the field of customs.

Article 143. Responsibility of customs authorities and their officials

1. Customs authorities are liable for damage caused by unlawful decisions, actions (inaction), in accordance with the legislation of the Kyrgyz Republic.

2. Losses caused to persons by unlawful decisions, actions (inaction) of customs authorities or their officials shall be subject to compensation in accordance with the legislation of the Kyrgyz Republic.

3. Losses caused to persons by lawful decisions, actions of officials of customs bodies shall not be subject to compensation, except for the cases provided for by the legislation of the Kyrgyz Republic.

4. For unlawful decisions, actions (inaction), officials of the customs bodies bear disciplinary, material, criminal liability and liability for violations in accordance with the legislation of the Kyrgyz Republic.

Article 144. Working hours of customs authorities

1. The working hours of customs bodies are established by the authorized state body in the field of customs affairs.

2. The working hours of customs authorities at checkpoints across the State Border of the Kyrgyz Republic, which are located at the same location as the checkpoints of neighboring states, should, if possible, coincide with the working hours of customs authorities of neighboring states.

3. At a reasoned request of an interested person and if the necessary conditions exist, individual customs operations may be performed outside the working hours of customs authorities.

Article 145

1. Financing, material and technical support for the activities of customs authorities, as well as the payment of monetary allowances to officials of customs authorities are carried out at the expense of the republican budget, other sources provided for by the legislation of the Kyrgyz Republic, as well as grants (gratuitous assistance) in the form of technical assistance from foreign states and international organizations.

2. Monetary allowance of customs officials consists of:

- 1) official salary;
- 2) salary according to the assigned special rank;
- 3) allowances for length of service, knowledge of a foreign language and other allowances;
- 4) the cost of the food ration, if it is not issued in kind.

3. Officials of customs bodies are annually provided with material assistance in the amount of three monthly salaries.

4. Officials of customs bodies are paid bonuses in the manner and in the amount established by the authorized state body in the field of customs.

5. Based on the results of a calendar year, officials of customs authorities may be paid a one-time monetary remuneration in the amount of up to two salaries in cash.

6. Officials of customs authorities are provided with food rations. The rate of issuance of a food ration or the amount of monetary compensation for a food ration, if it is not issued in kind, is determined by the Government of the Kyrgyz Republic.

Article 146. Receipt and provision of information by customs authorities

1. Information received by the customs authorities from state authorities and (or) other persons in accordance with the Code, international treaties and acts in the field of customs regulation, other international treaties of the Kyrgyz Republic, this Law and other legislation of the Kyrgyz Republic, is used by the customs authorities solely to fulfill tasks and functions assigned to them.

2. Customs bodies of the Kyrgyz Republic, their officials, as well as other persons who have received information in accordance with part 1 of this article, shall not be entitled to disclose, use for personal purposes or transfer to third parties, including state bodies of the Kyrgyz Republic, information constituting state, commercial, tax, banking and other secrets (secrets) protected by the legislation of the Kyrgyz Republic, as well as other confidential information, except for the cases established by part 3 of this article.

3. Customs authorities provide information to the following state authorities of the Kyrgyz Republic:

- 1) the Jogorku Kenesh of the Kyrgyz Republic, the Government of the Kyrgyz Republic, the Accounts Chamber of the Kyrgyz Republic, the State Financial

Intelligence Service under the Government of the Kyrgyz Republic - in cases established by the legislation of the Kyrgyz Republic regulating their activities;

2) to courts in the course of judicial proceedings - upon their request;

3) law enforcement agencies of the Kyrgyz Republic - only on the facts of criminal cases, exclusively in relation to persons who have committed crimes in the field of customs;

4) to the authorized state body for bankruptcy cases, the administrator (temporary administrator, special administrator, conservator, external manager) - in order to exercise their powers provided for by the legislation of the Kyrgyz Republic in the field of bankruptcy, only for those entities in respect of which bankruptcy proceedings have been initiated;

5) to the authorized state body implementing the state antimonopoly policy within the framework of consideration of cases on agreements, concerted actions (cartels) aimed at restricting competition and unfair competition;

6) an authorized state body that has the functions and powers to regulate customs and tax legal relations, conduct customs and tax policy, in order to implement the tasks and functions assigned to it by the legislation of the Kyrgyz Republic;

7) tax service bodies - for the purpose of fulfilling their duties, stipulated by the tax legislation of the Kyrgyz Republic;

8) Commissions and customs authorities of the Member States - in accordance with international treaties and acts within the Union, subject to the provisions chapter 49Code;

9) customs, tax or law enforcement authorities of other states that are not members of the Union - in accordance with international agreements on mutual cooperation between customs, tax or law enforcement authorities that have entered into force in accordance with the established procedure, to which the Kyrgyz Republic is a party;

10) to the state body of official statistics - in order to implement the tasks and functions assigned to it by the legislation of the Kyrgyz Republic.

The customs authorities provide information to the bodies specified in paragraphs 1-9 of this part only upon their official requests, and to the state body of official statistics - on the basis of concluded interdepartmental agreements.

4. For the disclosure of information constituting a commercial secret or being confidential, the customs authorities and their officials shall be liable in accordance with the legislation of the Kyrgyz Republic.

5. Information received in accordance with part 3 of this article is not subject to disclosure and dissemination.

Article 147. Locations of customs bodies

1. Locations of customs authorities are determined by the authorized state body in the field of customs based on the volume of the flow of goods, the intensity of development of foreign economic relations of individual regions, the needs of transport and logistics organizations, participants in foreign economic activity.

2. The customs authorities shall be located in the premises directly owned by the customs authorities.

Customs authorities may be located on the territory and (or) in the premises of airports, railway stations, places of international postal exchange, as well as on the territory and (or) in premises belonging to persons carrying out activities in the field of customs, authorized economic operators and subjects of foreign economic activity .

In these cases, the necessary territories and (or) premises are provided to the customs authorities free of charge.

Article 148. Customs infrastructure

1. The customs infrastructure includes buildings, structures, premises, open areas equipped with technical means of customs control, engineering, information, telecommunication systems and means of their support (hereinafter referred to as elements of the customs infrastructure), and social facilities that ensure the activities of customs authorities.

2. Elements of the customs infrastructure may be located in the places specified in paragraph 2 article 353 of the Code.

Standard requirements for the arrangement and technical equipment of the elements of the customs infrastructure located in the places of movement of goods across the customs border are determined in accordance with paragraph 3 article 353 of the Code.

3. Requirements for the arrangement and technical equipment of the elements of the customs infrastructure located at the locations of customs authorities and enterprises (institutions) included in the system of customs authorities, in other places on the territory of which customs operations can be carried out and customs control can be carried out, are established by the Government of the Kyrgyz Republic. Republic.

4. For the purposes set out in paragraph 5 article 353 of the Code, the customs authorities shall submit to the Commission information summarized for a certain period of time on the movement of goods and vehicles across the customs border, with the exception of information classified in accordance with the legislation of the Kyrgyz Republic as a state secret (state secrets) or information of limited distribution.

The composition of the specified information, its structure and format, as well as the frequency and procedure for their provision are determined by the Commission.

5. In order to develop the elements of the customs infrastructure, the objects of the customs infrastructure may be transferred for operational management in the manner prescribed by the legislation of the Kyrgyz Republic.

Article 149. Exchange of documents and (or) information

1. Exchange of documents and (or) information in cases provided for by the Code, other international treaties and acts in the field of customs regulation, this Law, between customs authorities and declarants, carriers, persons carrying out activities in the field of customs, authorized economic operators and other by persons performing customs operations is carried out in electronic form or by submitting (sending) documents and (or) information on paper.

2. The exchange of electronic documents and (or) information in electronic form is carried out through the interaction of information systems of customs authorities and information systems of persons specified in part 1 of this article, or using Internet resources.

3. The exchange of documents and (or) information by submitting (sending) documents and (or) information on paper is carried out if there is no technical possibility of exchanging documents and (or) information in electronic form, as well as in cases provided for by the Code, other international contracts and acts in the field of customs regulation.

Article 150. Maintenance of customs statistics, use and provision of customs statistics data

1. Customs authorities maintain customs statistics, which include customs statistics on foreign trade in goods with states that are not members of the Union (hereinafter referred to as customs statistics on foreign trade in goods), and special customs statistics.

2. To maintain customs statistics, information resources of customs authorities are used.

3. The data of customs statistics of foreign trade in goods are formed in order to analyze the state, dynamics and trends in the development of foreign trade in goods with states that are not members of the Union.

Maintaining customs statistics of foreign trade in goods is carried out in accordance with the methodology approved by the Commission.

4. The customs authorities provide data on customs statistics of foreign trade in goods, including for filing an application for the application or revision of measures to protect the domestic market, in accordance with article 146 of this Law.

5. The data of special customs statistics are formed and used in order to fulfill the tasks assigned to the customs authorities.

The procedure for maintaining special customs statistics is established by the authorized state body in the field of customs.

Article 151. Collection by customs authorities of information on persons engaged in foreign economic activity

1. Customs authorities have the right to collect information on persons engaged in foreign economic activity related to the movement of goods across the customs border, or other activities in relation to goods under customs control, including information specified in paragraph 1 articles 361 of the Code.

2. The collection of information about the persons specified in part 1 of this article is carried out by the customs authorities when performing customs operations and by obtaining it from other state authorities.

3. The persons specified in paragraph 1 of this article have the right to familiarize themselves with the documented information about themselves held by the customs authorities, and to clarify this information in order to ensure its completeness and reliability.

Article 152

1. In order to improve customs regulation and public discussion of draft international treaties and acts in the field of customs regulation, customs authorities maintain official relations of a consultative nature and interact with participants in foreign economic activity, authorized economic operators, persons carrying out activities in the field of customs, their associations and associations .

2. In order to establish and maintain official relations of a consultative nature and interaction in order to improve the efficiency of customs control between the customs authorities and participants in foreign economic activity, authorized economic operators, persons carrying out activities in the field of customs, their associations and associations, advisory bodies may be created under the customs authorities and adopt documents regulating the procedure for such interaction.

Article 153

Vehicles of international transportation are allowed by the customs authorities for the transportation of goods under customs seals and seals in accordance with article 364 of the Code.

Chapter 27. Informing and consulting in the field of customs

Article 154. Information on legal acts in the field of customs

1. The authorized state body in the field of customs and customs bodies subordinate to it shall ensure unhindered access of all interested persons to information on the current regulatory legal acts in the field of customs, including using information technologies.

2. The customs authorities shall provide interested persons with access to information on draft regulatory legal acts in the field of customs and regulatory legal acts that have not entered into force in the field of customs, including using information technologies, except for cases where prior notification of changes in regulatory legal acts are unacceptable.

Article 155. Consultation by customs authorities

1. The customs authorities consult persons on the application of international treaties and acts in the field of customs regulation, the legislation of the Kyrgyz Republic in the field of customs and other issues within the competence of the customs authorities, orally and in writing, free of charge.

2. When consulting, officials of the customs authorities do not check, on behalf of the customs authority, customs declarations and other documents that are subject to submission to the customs authorities in accordance with the Code, other international treaties and acts in the field of customs regulation and this Law, and also do not draw up such customs declarations. declarations and documents.

Advice on filling in the specified documents is carried out without verification of such documents and information provided by the person.

3. The information provided to persons in the course of consulting is not a basis for making decisions or taking actions (inaction) by the customs authority or its official when performing customs operations in respect of goods.

4. The procedure and terms for consulting by the customs authorities are established by the Government of the Kyrgyz Republic.

Article 156. Law enforcement activities of customs authorities

1. The customs authorities are the bodies of inquiry in cases of crimes, the proceedings on which are assigned to the jurisdiction of the customs authorities in accordance with the legislation of the Kyrgyz Republic.

2. The customs authorities carry out operational-search activities in order to identify persons preparing, committing or having committed an unlawful act recognized as a crime in accordance with the legislation of the Kyrgyz Republic and (or) the legislation of the Member States, fulfilling requests from international organizations, customs and other competent authorities of the states, including those who are not members of the Union, in accordance with international treaties of the Kyrgyz Republic.

3. Customs authorities, within their competence, consider cases of violations and hold persons liable for violations in accordance with the legislation of the Kyrgyz Republic on violations.

4. Types of violations, as well as the procedure and principles for holding persons liable for violations, are established by the legislation of the Kyrgyz Republic on violations, taking into account the specifics provided for by international treaties within the Union.

5. Legal assistance and interaction of customs authorities in criminal cases and cases of violations are carried out in accordance with international treaties within the Union and (or) international treaties of the Kyrgyz Republic.

Article 157

The customs authorities have the right to stop vehicles, as well as forcibly return vehicles that have left the customs control zone without the permission of the customs authority, including after the release of goods in accordance with the chosen customs procedure.

The time for carrying out customs control in the event of stopping vehicles outside the customs control zones should not exceed three hours from the moment of such a stop, excluding the time required for the delivery of goods and vehicles to the place of customs inspection and establishing the fact of violation of the legislation of the Kyrgyz Republic.

Chapter 28. Use of physical force, special means and weapons by customs officials

Article 158. Conditions for the use of physical force, special means and weapons by customs officials

1. In the cases and in the manner provided for by this Law, customs officials have the right to use physical force, special means and firearms.

2. Officials of customs bodies are required to undergo special training, as well as periodic checks for suitability for actions in conditions associated with the use of physical force, special means and firearms.

3. When using physical force, special means and firearms, an official of the customs body is obliged:

1) warn of the intention to use them, while providing sufficient time to fulfill their requirements, except in cases where delay in the use of physical force, special means or firearms creates an immediate danger to his life and health, may entail other grave consequences in case of sudden or an armed attack, an attack using military equipment and vehicles, or under other circumstances when such a warning in the current situation is inappropriate or impossible;

2) provide persons who have received bodily injuries with the provision of first aid and immediately notify the head of the customs authority or the person replacing him about the incident;

3) strive, depending on the nature and degree of danger of the offense and the persons who committed it, as well as the strength of the opposition provided, to ensure that any damage caused by eliminating the danger is minimal.

4. The head of the customs authority or the person replacing him shall be obliged to immediately notify the prosecutor of all cases of death or serious bodily injury.

5. The use of physical force, special means and firearms in excess of authority entails liability established by the legislation of the Kyrgyz Republic.

Article 159. Use of service dogs by customs officials

1. Certain categories of customs officials have the right to use service dogs to search for, detect and suppress illicit trafficking in narcotic drugs, psychotropic substances, their precursors and analogues, explosives, weapons, ammunition and other goods with an individual smell, including when conducting investigative actions and carrying out operational-search activities.

2. It is forbidden to use service dogs in cases of a threat to the life, health, honor and dignity of individuals, to perform actions that do not correspond to the purpose of a service dog, as well as in conditions that damage its performance, life or health.

3. The categories of officials of the customs authorities entitled to use service dogs, the procedure for using service dogs, their training and maintenance are determined by the authorized state body in the field of customs affairs.

Article 160. Use of physical force

To suppress offenses and (or) crimes, detain persons who have committed them, overcome resistance, suppress disobedience to legal requirements, prevent legal access to premises, territory, goods and vehicles under customs control, other actions that prevent officials from performing customs authorities of the duties assigned to them, and if non-violent methods cannot ensure the fulfillment of these duties, customs officials have the right to use physical force.

In cases of non-compliance by a person transporting goods with the legal requirements of officials of customs authorities, officials have the right to apply

measures of physical force to ensure the forced delivery of vehicles to the places of storage of goods specified in article 97 of this Law.

Article 161. Use of special means

1. Customs officials have the right to use handcuffs, rubber sticks, tear agents, devices for opening premises, means for forced stopping of transport, and other special means:

1) to repel an attack on customs officials or other persons;

2) to repel an attack on buildings, premises, structures and vehicles owned or used by customs authorities, on goods and vehicles under customs control, as well as to release the named objects in case of their capture;

3) for detaining and delivering offenders to the office of the customs authority, if these persons show disobedience, resistance, other resistance or may cause harm to others or themselves;

4) to suppress physical resistance rendered to an official of the customs body;

5) to stop a vehicle whose driver has not complied with the request of an official of the customs authority to stop;

6) in other cases of deliberate obstruction of the implementation of the duties assigned to an official of the customs body.

2. It is prohibited to use special means in relation to women with visible signs of pregnancy, persons with obvious signs of disability and minors, except when they show armed resistance, commit a group or other attack that threatens the life and health of people, the safety of goods and vehicles under customs control.

3. The list of special means used by the customs authorities is determined by the Government of the Kyrgyz Republic.

Article 162. Carrying, keeping and using firearms

In the performance of official duties, certain categories of officials of the customs authorities, determined by the authorized state body in the field of customs affairs, are vested with the right to carry, store firearms and use them.

The list of types of firearms and ammunition used in customs authorities is determined by the Government of the Kyrgyz Republic.

Article 163. Application and use of firearms

1. As a last resort, customs officials have the right to use firearms:

1) to repel an attack on customs officials when their life or health is endangered;

2) to prevent attempts to take possession of firearms by customs officials. An attempt by a person detained by a customs official to approach a firearm by reducing the distance indicated by this official or to touch such a weapon is considered an attempt to take possession of this weapon;

3) to repulse a group or armed attack on buildings, premises, structures and vehicles owned by or used by customs authorities, on goods and vehicles under customs control;

4) to detain a person who offers armed resistance, as well as an armed person who refuses to comply with a lawful demand to surrender weapons.

2. Customs officials have the right, in addition, to use firearms:

1) to stop vehicles by damaging them, if the driver creates a real danger to the life and health of customs officials and does not obey their repeated demands to stop;

2) for the neutralization of animals that threaten the life and health of customs officials;

3) to warn about the intention to use firearms, give an alarm or call for help.

3. It is prohibited to use firearms against women, persons with obvious signs of disability and minors, except when they show armed resistance, commit an armed, group or other attack that threatens the life and health of customs officials, as well as when there is a significant crowd of people when third parties may be harmed by this.

4. On each case of the use of firearms, an official of the customs body is obliged to immediately report in writing to the head of the customs body or the person replacing him, who inform the prosecutor about this no later than twenty-four hours from the moment the firearms were used.

Chapter 29

Article 164. Right to appeal

1. Any person has the right to appeal against a decision, action (inaction) of the customs authority (an official of the customs authority), if such a decision, action (inaction), in the opinion of this person, violated his rights and freedoms, created obstacles to their implementation, or unlawfully imposed any or a duty.

2. The right of persons to appeal may be exercised in accordance with the procedure established by this chapter.

3. The procedure for filing, considering and resolving complaints sent to the courts is determined by the relevant legislation of the Kyrgyz Republic.

Article 165. Procedure for filing a complaint

1. A complaint against a decision, action (omission) of a customs body official shall be filed with the customs body in which the official who has taken such a decision or committed an action (omission) is serving.

2. A complaint against a decision, action (omission) of the customs authority or the head of the customs authority shall be filed with the authorized state body in the area of customs affairs.

Article 166. Deadlines for filing a complaint

1. A complaint against a decision, action (inaction) of a customs authority or their official may be filed within three months:

1) from the day when the person became aware or should have become aware of the violation of his rights and freedoms, the creation of obstacles to their implementation or the unlawful imposition of any obligation;

2) from the date of expiration of the established period for the adoption by the customs authority or their official of a decision provided for by law or the performance of an action provided for by law.

2. A complaint against a Notification sent by a customs authority shall be filed with the authorized state body in the area of customs affairs within ten calendar days from the date of receipt by the person of such Notification.

Article 167. Restoration of the term for filing a complaint

1. If, for valid reasons, the period for appeal is missed, this period, upon the application of the person who filed the complaint, may be restored by the customs body authorized to consider the complaint.

2. Restoration of the missed period is expressed in the actual acceptance of the complaint for consideration. The decision to reject the application for the restoration of the missed deadline is made in writing, which is sent to the applicant within three working days from the date of its adoption.

Article 168. Form and content of a complaint

1. The complaint is submitted in writing.

2. The complaint must contain:

1) the name of the customs authority or position, surname, name and patronymic of the official of the customs authority (if they are known), the decision, action (omission) of which is being appealed;

2) last name, first name, patronymic or name of the person filing the complaint, his place of residence or location;

3) the essence of the contested decision, action (inaction);

4) the circumstances on the basis of which the person believes that the appealed decision, action (inaction) of the customs authority or its official violated his rights and freedoms, created obstacles to their implementation, or illegally imposed any obligation.

3. The applicant may not submit documents and information that confirm the circumstances specified in this complaint, if such documents and information are available at the customs authority.

If the customs authority does not have the documents and information necessary for the full consideration of the specified complaint, the customs authority considering the specified complaint has the right to request them from the person who filed it, as well as from other competent authorities and organizations, including authorities and organizations of foreign states.

In this case, the period for considering a complaint against a decision, action (omission) of the customs authority or its official shall be suspended until the receipt of the documents and information requested by the customs authority, but not more than four months from the date of sending this request.

If the customs authority sends a request to the competent authorities and organizations of foreign states, no penalty is charged from the moment such a request is sent until the customs authority receives the requested documents and information.

In case of non-receipt of the documents and information requested by the customs authority, a decision on this complaint is made without taking into account the arguments in support of which the documents and information were not submitted, and also without charging a penalty for the specified period.

Article 169. Consequences of filing a complaint

Filing a complaint does not suspend the execution of the contested decision or action, except for the case when the body considering the complaint has sufficient grounds to believe that the contested decision or action does not comply with the legislation of the Kyrgyz Republic.

In this case, the execution of the contested decision or action may be fully or partially suspended.

Article 170

1. The customs authority shall refuse to consider a complaint against a decision, action (inaction) of the customs authority or its official in the following cases:

1) if the established deadlines for appealing are not observed and the person has not filed an application for the restoration of the missed deadline for appealing, or the application for the restoration of the missed deadline for appealing has been rejected;

2) if the requirements established by parts 1 and 2 are not met article this Law;

3) if the person has already filed a complaint of similar content with the court and such complaint has been accepted by the court for consideration or a decision has been made on it;

4) if the subject of the said complaint is a decision, action (inaction) of a body that is not a customs body of the Kyrgyz Republic, or an official of a body that is not a customs body of the Kyrgyz Republic;

5) if the complaint is filed by a person whose powers are not confirmed in the manner prescribed by the legislation of the Kyrgyz Republic;

6) if the complaint is filed by a person whose rights, freedoms or legitimate interests were not affected by the contested decision, action (inaction);

7) if the subject of the complaint is a document (act) of the customs authority or its official, which is not a decision in the field of customs affairs;

8) if there is a decision taken in accordance with article of this Law by the same customs authority in respect of the same applicant and on the same subject matter of the complaint;

9) if there is no subject of appeal, that is, the fact that a decision has been made by the customs authority, or the fact that it has committed an action (inaction) has not been confirmed.

2. The decision to refuse to consider a complaint against a decision, action (inaction) of the customs authority or its official must be made no later than five working days from the date of receipt of the said complaint, unless otherwise provided by this Law.

3. In the cases provided for by paragraphs 3, 8 and 9 of part 1 of this article, a decision to refuse to consider a complaint against a decision, action (inaction) of the

customs authority or its official must be made no later than five working days from the date of receipt by the customs authority, considering this complaint, a court ruling on accepting a complaint of similar content for consideration or a court decision or other documents indicating the presence of grounds that prevent the consideration of the complaint.

4. The decision of the customs authority to refuse to consider a complaint against a decision, action (inaction) of the customs authority or its official may be appealed to the authorized state body in the field of customs or a court.

Article 171. Withdrawal of a complaint

1. A person who filed a complaint may withdraw it at any time before a decision is made on the complaint.

2. A repeated filing of a complaint on the same issue may be carried out within the time limits established by this chapter.

Article 172. Terms for consideration of a complaint

The complaint must be considered within fourteen working days from the date of its receipt, and in the case provided for by paragraph 3 article 168 of this Law - from the date of receipt by the customs authority of the documents and information necessary for the full consideration of the said complaint.

Article 173. Decision on a complaint

1. Based on the results of consideration of the complaint, the body considering it:

1) recognizes the decision, action (inaction) of the customs body or its official as lawful;

2) declares unlawful the decision, action (inaction) of the customs body or its official in full or in part.

2. If the contested decision, action (inaction) is recognized as unlawful, the body considering it:

1) cancel in full or in part the decision made by the customs body or its official;

2) cancels the decision made by the customs body or its official and obliges to make a new decision in accordance with the legislation of the Kyrgyz Republic or independently makes such a decision if its adoption is within its competence;

3) recognizes the action (inaction) of the customs authority or its official as unlawful and determines the range of actions that must be taken in order to eliminate the violations committed, or independently performs such actions if their commission is within its competence.

If, based on the results of consideration of the complaint against the Notification sent by the customs authority, the authorized state body in the field of customs decides on the illegality of the sent Notification, the customs body that sent the Notification shall revoke the Notification within a period of up to ten working days from the date of the decision by the authorized state body in the field of customs. customs affairs without a decision of the judiciary.

3. The person considering the complaint, upon detection of signs of non-performance or improper performance by the official of the customs body of the duties assigned to him, takes measures to bring him to disciplinary liability in the manner prescribed by law.

4. The decision adopted on the basis of the results of consideration of the complaint shall be drawn up in the form of a letter and sent to the person who filed a complaint against the action (inaction) of the customs authority or its official, with an explanation of the procedure for appealing it within the time limits established article 172 of this Law.

5. A person who disagrees with the result of consideration of the complaint by the authorized state body in the field of customs, adopted in accordance with this article, has the right to appeal the decision to the judicial body within thirty calendar days from the date of receipt of a copy of the decision.

Chapter 30. Information systems and information technologies used by customs authorities

Article 174. Information systems and information technologies used by customs authorities

1. Customs operations may be carried out using information systems and information technologies of customs authorities, declarants and other interested persons, as well as information systems of other state bodies (organizations) of the Kyrgyz Republic within the framework of information interaction.

2. Development, creation, implementation, operation, maintenance, modernization of information systems, information technologies and information security tools used in customs operations, as well as the acquisition of information systems and technologies are carried out in accordance with the legislation of the Kyrgyz Republic, taking into account relevant international standards.

3. Information systems, information technologies, as well as means of their support, developed and produced by the customs authorities of the Kyrgyz Republic or acquired by them in the manner prescribed by the legislation of the Kyrgyz Republic, are in state ownership and are included in the property of the customs authorities of the Kyrgyz Republic.

4. Relations related to the use by the customs authorities of the Kyrgyz Republic of information systems, information technologies and means of their support, owned by third parties, are built on a contractual basis.

5. Information systems, information technologies and means of their support used in the customs business, owned by third parties, must be compatible with similar products used by the customs authorities of the Kyrgyz Republic when performing customs operations.

Article 175. Information resources of customs authorities

1. The information resources of the customs authorities are understood as a set of documented information, including databases and other types of information created, processed and accumulated in the information systems of the customs authorities.

In order to form the information resources of the customs authorities, the customs authorities collect and process information about goods transported across the customs border and persons transporting them.

2. Information resources of the customs authorities are formed on the basis of documents and information submitted during customs operations and have limited access.

The procedure for the formation of information resources of customs authorities and access to them are established by the authorized state body in the field of customs.

3. Information resources of the customs authorities, containing information on international treaties and acts in the field of customs regulation, are open and publicly available.

Public information resources of the customs authorities are posted on the official website of the authorized state body in the field of customs.

Article 176. Use of information resources

1. Information resources under the jurisdiction of the customs authorities are open and publicly available, except for cases when access to information is limited in accordance with the legislation of the Kyrgyz Republic.

2. The procedure for obtaining and using information by persons contained in the information resources of the customs authorities that have limited access and are under the jurisdiction of the customs authorities, as well as the composition and procedure for providing such information are determined by the Government of the Kyrgyz Republic.

3. Access to the database maintained by the customs authorities and containing commercial, banking or other legally protected secrets is provided to the authorized body for combating the financing of terrorism and the legalization (laundering) of proceeds from crime and the state body of official statistics on the basis of an agreement between by the authorized state body in the field of customs and the authorized body for combating the financing of terrorism and the legalization (laundering) of proceeds from crime, as well as on the basis of an agreement between the authorized state body in the field of customs and the state body of official statistics.

Article 177. Protection of information and rights of persons participating in information processes and informatization

1. Protection of information, application of information protection tools in information systems used by customs authorities, and assessment of the level of information protection in information resources and information systems used by customs authorities are carried out in accordance with the legislation of the Kyrgyz Republic.

Protection of the rights of persons submitting information in accordance with the Code and this Law to the information systems used by the customs authorities is carried out in accordance with the legislation of the Kyrgyz Republic.

2. The level of information protection provided by the information protection tool must correspond to the category of information. Compliance with the level of protection

of information of a certain category is ensured by the authorized state body in the field of customs, which is in charge of information resources.

3. Control over compliance with the requirements for information protection and operation of information protection means is carried out in accordance with the legislation of the Kyrgyz Republic.

Chapter 31. Information and other interaction of customs authorities

Article 178. Interaction of customs authorities within the Union

1. In order to fulfill the tasks assigned to them and perform functions, the customs authorities interact with each other, as well as with the state bodies of the Kyrgyz Republic, state bodies and organizations of the Member States and the Commission in accordance with the Code, Treaty on the Union, international treaties within the Union and the legislation of the Kyrgyz Republic.

2. The interaction of customs authorities is carried out by:

1) the exchange of information implemented in accordance with Treaty about the Union within the overall processes of the Union;

2) exchange of information on a regular basis in electronic form in accordance with article 370 of the Code, as well as in other cases established by the Code and (or) international treaties within the Union;

3) execution of requests for the provision of information and (or) copies of documents;

4) sending information to the customs authorities of the Member States;

5) implementation of mutual administrative assistance;

6) presence during customs control in respect of goods transported by pipelines or power lines, at the places of installation of metering devices;

7) interacting in a different way.

Article 179

The customs authorities interact and cooperate with the customs and other authorities of states that are not members of the Union, as well as with international organizations in the manner prescribed by the international treaties of the Union with a third party and (or) international treaties of the Kyrgyz Republic.

Article 180. Exchange of information between the customs authorities of the Member States on a regular basis

1. The customs authorities of the Member States shall exchange on a regular basis information from declarations for goods, customs documents referred to in paragraph 4 article 52 and the second paragraph of paragraph 4 articles 277 of the Code, preliminary decisions on the classification of goods, including information that changes (supplements) information in such customs documents contained in the information resources of customs authorities and is not related to information constituting state secrets (state secrets) in accordance with the legislation of the Kyrgyz Republic.

Information to be exchanged on a regular basis is determined by the list according to Annex 2 to the Code.

2. The exchange of information on a regular basis is carried out in electronic form in accordance with the technical conditions that determine the customs authorities exchanging such information, the structure and format of information for exchange, the regulations, terms and methods of such exchange.

The technical conditions for the exchange of information on a regular basis in electronic form are determined by the customs authorities of the Member States.

Article 181

The direction and execution by the customs authorities of requests for the provision of copies of documents and (or) information are carried out in accordance with article 371 Code.

Article 182. Sending information by the customs authority of one Member State to the customs authority of another Member State

Information is forwarded by the customs authorities in accordance with article 372 of the Code.

Article 183. Mutual administrative assistance

1. Mutual administrative assistance means the actions of the customs authority of one Member State, performed on behalf of the customs authority of another Member State or jointly with it in order to ensure compliance with international treaties and acts in the field of customs regulation, prevention and suppression of violations of international treaties and acts in sphere of customs regulation.

2. The customs authorities shall provide mutual administrative assistance in accordance with article 373 of the Code.

Article 184. Use of information obtained in the framework of interaction between customs authorities

1. Information received by the customs authority of one Member State from the customs authority of another Member State in accordance with chapter 49 of the Code and this chapter, is used by the customs authorities solely for the performance of tasks and functions assigned to the customs authorities, and is not subject to transfer to other persons and use for other purposes without the written consent of the customs authority that submitted such information.

2. Customs authorities take the necessary measures to protect against illegal dissemination of information received in accordance with this chapter, and ensure the restriction of the circle of persons having access to the information received, as well as its protection in accordance with the legislation of the Kyrgyz Republic.

Chapter 32. Risk management system applied by the customs authorities

Article 185. Organization of the risk management process by the customs authorities

1. The organization of the risk management process by the customs authorities and the use of the risk management system by the customs authorities shall be carried out in accordance with chapter 50 of the Code, taking into account the specifics defined by this chapter.

2. The implementation of the risk management process by the customs authorities is carried out in the manner determined by the authorized state body in the field of customs.

The procedure and criteria for classifying persons as categories of low, medium or high risk, as well as the procedure for actions of customs officials when risk profiles are triggered, are determined by the authorized state body in the field of customs.

In relation to persons with a low level of risk, customs inspection may be ordered on the grounds specified in paragraphs 2-7 of part 2 article 131 of this Law.

Depending on the level of risk, the authorized state body in the field of customs affairs may establish the completeness of the customs examination.

3. Restricted information contained in risk profiles and indicators, as well as the criteria for classifying individuals as risk levels, shall not be subject to disclosure (distribution).

The procedure for the use by the customs authorities of the information contained in the established risk profiles is established by the authorized state body in the field of customs.

Article 186. Use of the risk management system by the customs authorities

1. The customs authorities use the risk management system to select objects of customs control and measures to minimize risks.

2. The risk management system is applied by the customs authorities for the following purposes:

1) ensuring, within the competence of the customs authorities, measures to protect national (state) security, human life and health, environmental protection;

2) detection, forecasting and prevention of violations of international treaties and acts in the field of customs regulation and (or) legislation of the Kyrgyz Republic.

3. 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 are determined by the authorized state body in the field of customs.

Chapter 33. Detention by customs authorities of goods and documents on them

Article 187. Detention and storage by customs bodies of goods and documents on them

1. Detention by customs authorities of goods and documents on them is carried out in cases specified article 379 of the Code, with the subsequent drawing up of a protocol on the detention of goods and documents on them, the form of which is determined by the Commission.

2. Detained goods and documents for them are seized and stored by the customs authorities within the period established article 380 of the Code.

3. Detained goods are placed in temporary storage warehouses or in other places equipped for the storage of such goods, determined by the customs authority.

When these goods are transferred for storage, an act of acceptance and transfer is drawn up in three copies, one copy of which remains with the customs authority, the second - with the organization (institution) that stores the goods, the third copy is transferred to the person having the right to possess, use and (or) dispose goods, if this person is established by the customs authority at the time of detention.

4. The period of storage of detained goods and documents on them is calculated from the day of their detention.

5. For the purposes of this article, the list of goods subject to perishable goods is determined by the Government of the Kyrgyz Republic.

Article 188. Return of detained goods and documents on them

The return of detained goods and documents on them is carried out in the manner prescribed by the article 381 Code.

Article 189. Actions with detained goods, the storage period of which has expired

1. Goods detained by the customs authorities and not claimed by the persons specified in article 381 of the Code, within the period provided for in paragraphs 1 and 2 articles 380 of the Code are subject to implementation, unless otherwise provided article 382 Code.

2. Sale, use or destruction of detained goods, calculation of transportation (transportation), reloading (loading, unloading) and storage costs, other expenses related to preparation for sale and sale of detained goods not claimed by declarants or other persons, as well as compensation such expenses are made in accordance with the procedure established by the Government of the Kyrgyz Republic.

3. Detained goods after their sale or transfer for other use, as well as waste generated as a result of the destruction of such goods, shall acquire the status of Union goods.

Article 190

The disposal of the proceeds from the sale of detained goods, the shelf life of which has expired, is carried out in accordance with article 383 Code.

Chapter 34. Measures to protect the rights to objects of intellectual property taken by the customs authorities

Article 191. General provisions on measures to protect the rights to objects of intellectual property taken by customs authorities

1. Customs authorities take measures to protect the rights to intellectual property objects provided for article 124 of the Code and article 107 of this Law, in accordance with chapter 52 of the Code and this chapter.

2. Measures to protect the rights to objects of intellectual property are taken in relation to goods containing objects of copyright and related rights, trademarks, service marks and appellations of origin of goods, included at the request of the right holder in the customs register of objects of intellectual property.

Article 192. Submission of an application by the right holder and procedure for its consideration

1. The right holder or a person representing his interests (hereinafter - the applicant), who believes that there may be or is a violation of his rights in accordance with the legislation of the Kyrgyz Republic on intellectual property in connection with the import into the territory of the Kyrgyz Republic or export from the territory of the Kyrgyz Republic goods, or when performing other actions with goods under customs control, is entitled to submit an application to the authorized state body in the field of customs affairs for the inclusion of the relevant intellectual property object in the customs register of intellectual property objects.

The application is submitted in respect of one object of intellectual property.

2. The application must contain information:

1) about the right holder, and if the application is submitted by his representative, also about the representative;

2) about the object of intellectual property;

3) on the period of protection of rights to an object of intellectual property by the customs authorities of the Kyrgyz Republic;

4) about goods, the movement of which across the customs border or other actions with goods under customs control entail, in the opinion of the right holder, a violation of his rights;

5) on codes of goods at least at the level of the first four characters in accordance with the Commodity Nomenclature for Foreign Economic Activity.

The application is accompanied by documents confirming the existence and ownership of the right to objects of intellectual property (certificate, license agreement or other documents in accordance with the legislation of the Kyrgyz Republic on intellectual property), if necessary - a power of attorney issued by the right holder to the person representing his interests.

The applicant may attach to the application samples of goods and (or) other information that may serve as confirmation of the fact that, in his opinion, the fact of violation of the right holder's rights to intellectual property objects.

3. The application shall be accompanied by the obligation of the right holder (in writing) to compensate for property damage that may be caused to the declarant, owner, recipient of goods or other persons in connection with the suspension of the release of goods.

4. In order to verify the accuracy of the information provided by the applicant, the authorized state body in the field of customs, within ten working days from the date of receipt of the application, has the right to request from the authorized state body in the field of intellectual property documents confirming the declared information. The

requested documents must be submitted within ten working days from the date of receipt of the request.

5. The authorized state body in the field of customs considers the application within a period not exceeding one month from the date of its receipt, and makes a decision to include the objects of intellectual property indicated in the application in the customs register or to refuse to include the objects of intellectual property indicated in the application in the customs register. registry.

If the authorized state body in the field of customs affairs sends a request to the applicant, the specified one-month period is suspended until a response is received. In this case, the total period for consideration of the application should not exceed three months.

The applicant shall be notified in writing of the decision taken within three working days from the date of its adoption.

If the requested documents are not received from the applicant, the application is considered withdrawn and is not subject to further consideration, of which the applicant is notified in writing or electronically.

6. The decision to refuse to include an intellectual property object in the customs register is made if the submitted documents do not confirm that the applicant owns the rights to the intellectual property object or if the applicant submits false information.

7. In the event of a change in the information specified in the application or in the documents attached to it, the applicant shall notify the authorized state body in the field of customs about this.

8. The applicant, in order to secure the costs associated with the suspension of the release of goods, is obliged, within ten working days from the date of receipt of the decision to include the object of intellectual property in the customs register, to submit a liability insurance contract for causing property damage in connection with the suspension of the release of goods. In this case, the sum insured must be at least 7,000 (seven thousand) calculated indicators.

At the same time, the applicant takes measures to submit an insurance contract for the period of entering the intellectual property object into the customs register of intellectual property objects.

Article 193. Customs register of objects of intellectual property

1. The authorized state body in the field of customs affairs maintains a customs register of intellectual property objects in order to take measures related to the suspension of the release of goods.

2. To include objects of intellectual property in the customs register, the applicant must pay a fee in the amount determined by the Government of the Kyrgyz Republic.

3. Objects of intellectual property are entered into the customs register, in respect of which the authorized state body in the field of customs affairs has made an appropriate decision.

4. The object of intellectual property is subject to exclusion from the customs register in the following cases:

- 1) at the written request of the applicant;
- 2) in case of non-payment of the fee for the extension of the period of protection of the intellectual property object;
- 3) upon termination of the legal protection of the object of intellectual property.

5. It is allowed to make changes or additions to the customs register of objects of intellectual property on the basis of information received:

- 1) from the right holder (his representative) - about changing the information specified in the application for the inclusion of an intellectual property object in the customs register or in the documents attached to it;

- 2) from interested parties - that the persons indicated in the customs register of an intellectual property object as a right holder are deprived of their rights or restricted in their rights to an intellectual property object on the basis of a court decision that has entered into force.

Amendments to the customs register of intellectual property objects are made on the basis of a decision of the authorized state body in the field of customs.

Article 194

The term of protection, during which customs control will be carried out, is no more than two years from the date of the decision by the authorized state body in the field of customs on the inclusion of an intellectual property object in the customs register, taking into account the period specified by the copyright holder in the application, as well as the validity of documents attached to the application.

The term of protection of rights may be extended on the basis of an application by the applicant every two years for an unlimited number of times, subject to compliance with the requirements of this Chapter. For the extension of the term of protection, the applicant is obliged to pay a fee in the amount of 25 (twenty-five) calculation indices.

The period of protection of the rights of the right holder to objects of intellectual property by the customs authorities cannot exceed the period of validity of the exclusive right of the right holder to the corresponding object of intellectual property.

Chapter 35

Article 195. Appointment and conduct of customs expertise

1. Customs expertise shall be appointed by the customs authority if special and (or) scientific knowledge is required to clarify the issues that arise when the customs authorities perform customs operations and (or) conduct customs control.

2. Customs expertise is carried out by the authorized customs body or other authorized expert organization.

3. The appointment of a customs examination and the conduct of a customs examination, the terms and procedure for its conduct are carried out in accordance with chapter 53 Code, taking into account the features of this chapter.

4. The decision of the customs authority on the appointment of a customs examination shall be taken by an authorized official of the customs authority and

executed in accordance with the procedure established by the Government of the Kyrgyz Republic.

5. Samples and (or) specimens of goods required for customs examination shall be taken in the minimum quantities that ensure the possibility of their examination, in the manner established by the Government of the Kyrgyz Republic.

6. At the end of the customs examination, the samples and (or) samples of goods not used up in the course of its conduct shall be returned by the customs authority that appointed the customs examination to the declarant or other person having authority in relation to the goods, and when sampling and (or) samples of goods being transported in international postal items - to the designated postal operator, except for cases when such samples and (or) samples of goods are subject to burial, destruction or disposal in accordance with the legislation of the Kyrgyz Republic.

7. To conduct a customs examination in respect of customs, transport (shipping), commercial and other documents, means of identification, such documents and means of identification shall be seized by the customs authorities in the manner established by the Government of the Kyrgyz Republic. On the seizure of customs, transport (transportation), commercial and other documents, means of identification, an act is drawn up on the seizure of documents, means of identification, the form of which is determined by the Government of the Kyrgyz Republic.

SECTION VIII. ACTIVITIES IN THE SPHERE OF CUSTOMS. AUTHORIZED ECONOMIC OPERATOR

Chapter 36. General Provisions on Activities in the Sphere of Customs

Article 196. Activities in the field of customs

1. The activity in the field of customs is the activity of persons associated with the provision of services as customs representatives, customs carriers, owners of temporary storage warehouses, owners of customs warehouses, owners of free warehouses and owners of duty-free shops, controlled by customs authorities and regulated by the Code, and in the part not regulated by the Code - by the legislation of the Kyrgyz Republic in the field of customs.

2. Legal entities established in accordance with the legislation of the Kyrgyz Republic and included by the authorized state body in the field of customs, respectively, in the register of customs representatives, the register of customs carriers, the register of owners of temporary storage warehouses, the register of owners of customs warehouses, the register of owners of free warehouses, a register of owners of duty-free shops (hereinafter referred to as registers of persons carrying out activities in the field of customs).

3. The conditions for inclusion of legal entities applying for carrying out activities in the field of customs affairs in the registers of persons carrying out activities in the field of customs affairs, and the grounds for exclusion from these registers are determined by this section in relation to each type of activity in the field of customs affairs.

4. The procedure for including legal entities applying for activities in the field of customs affairs in the registers of persons carrying out activities in the field of customs affairs, the procedure for making changes to such registers, the procedure for exclusion from these registers of legal entities included in them, as well as the grounds and procedure suspension and resumption of activities of such persons are established by this section.

5. When checking compliance with the conditions for inclusion in the registers of persons carrying out activities in the field of customs affairs in relation to legal entities applying for inclusion in them, as well as when controlling the activities of legal entities included in the registers of persons carrying out activities in the field of customs affairs, apply the forms of customs control and measures to ensure the conduct of customs control, provided for section VI of the Code and section VI of this Law.

Article 197

1. Inclusion in the registers of persons carrying out activities in the field of customs is carried out by the authorized state body in the field of customs, subject to the conditions established by Articles 207, 212, 217, 222, 227 and 232 of this Law, on the basis of a written application containing the information provided for article 198 of this Law, filed by a legal entity claiming to carry out activities in the field of customs.

2. The application is accompanied by documents confirming the information specified in the application, which are submitted in the form of originals or copies certified in the prescribed manner. Documents are submitted in the state or official language.

The authorized state body in the field of customs affairs has the right to request documents confirming the information specified by the applicant from third parties, as well as from the relevant state bodies.

Based on the results of consideration of the application, at the request of the applicant, the authorized state body in the field of customs is obliged to return to the applicant the originals of the submitted documents.

3. Inclusion in the registers of persons carrying out activities in the field of customs affairs is carried out on the basis of a decision of the authorized state body in the field of customs affairs (in writing) and is confirmed by the issuance of a certificate of inclusion in such registers free of charge.

The decision to include in the registers of persons carrying out activities in the field of customs, adopted by the authorized state body in the field of customs, is valid only in relation to the person who submitted the relevant application, and is termless.

4. The decision to exclude from the registers of persons carrying out activities in the field of customs affairs shall be taken on the grounds provided for by this Law.

Article 198

1. An application for inclusion in the registers of persons carrying out activities in the field of customs affairs must contain information about the name, legal form, location, as well as the amount of the applicant's fully formed authorized capital.

2. In addition to the general information specified in part 1 of this article, the applicant shall submit the following additional information:

1) when carrying out activities as a customs representative:

a) information about the intention to limit the scope of their activities to performing customs operations in respect of goods not subject to export customs duties and placed under the customs procedure for export (in case of intention to limit the scope of their activities to performing customs operations in respect of goods not subject to export customs duties and placed under export customs procedure);

b) information on the existence of an insurance contract for the risk of civil liability of the customs representative, which may arise as a result of damage to the property of the represented persons or violation of contracts with these persons, for the sum insured, determined in accordance with the legislation of the Kyrgyz Republic;

c) information on the method and amount of ensuring the fulfillment of the obligations of a legal entity carrying out activities in the field of customs;

d) information on the presence in the state of at least two employees who have a document confirming their compliance with the qualification requirements established by the Government of the Kyrgyz Republic;

e) information about the obligation to provide reports at the request of the customs authorities;

f) information on compliance with other requirements and compliance with other conditions that may be established by the Government of the Kyrgyz Republic;

2) when carrying out activities as a customs carrier:

a) information on the implementation of activities for the transportation of goods for at least two years on the day of applying to the authorized state body in the field of customs;

b) information on the method and amount of ensuring the fulfillment of the duties of a legal entity carrying out activities in the field of customs;

c) information on the availability of a permit for carrying out activities for the transportation of goods, if such type of activity requires the availability of such a document in accordance with the legislation of the Kyrgyz Republic;

d) information about vehicles owned, managed, managed or leased for the carriage of goods, including vehicles suitable for the transport of goods under customs seals and seals, and also meeting specific requirements for the arrangement and equipment of vehicles in accordance with the criteria determined by the Government of the Kyrgyz Republic;

e) information on the availability of information systems that are technically compatible with the information systems of customs authorities;

f) information about the obligation to provide reports at the request of the customs authorities;

g) information on compliance with other requirements and compliance with other conditions that may be established by the Government of the Kyrgyz Republic;

3) when carrying out activities as the owner of a temporary storage warehouse:

a) information about the ownership, economic management, operational management or lease of structures, premises (parts of premises) and (or) open areas intended for use as a temporary storage warehouse and meeting the requirements established by the Government of the Kyrgyz Republic. If structures, premises (parts of premises) and (or) open areas are leased on the day of filing an application for inclusion in the register of owners of temporary storage warehouses, the lease agreement for such structures, premises (parts of premises) and (or) open areas must be concluded for a period of at least one year;

b) information on the existence of an insurance contract for the risk of civil liability of the owner of a temporary storage warehouse, which may occur as a result of damage to goods of other persons in storage, or violation of other conditions of storage agreements with other persons, for an insurance amount determined in accordance with the legislation of the Kyrgyz Republic ;

c) information on the method and amount of ensuring the fulfillment of the obligations of a legal entity carrying out activities in the field of customs;

d) information on the availability of information systems that are technically compatible with the information systems of customs authorities;

e) information about the obligation to provide reports at the request of the customs authorities;

f) information on compliance with other requirements and compliance with other conditions that may be established by the Government of the Kyrgyz Republic;

4) when carrying out activities in the field of customs affairs as the owner of a customs warehouse:

a) information about the type of customs warehouse, as well as justification in case of establishment of a closed customs warehouse;

b) information about the ownership, economic management, operational management or lease of structures, premises (parts of premises) and (or) open areas intended for use as a customs warehouse and meeting the requirements established by the Government of the Kyrgyz Republic. If structures, premises (parts of premises) and (or) open areas are leased on the day of filing an application for inclusion in the register of owners of customs warehouses, a lease agreement for such structures, premises (parts of premises) and (or) open areas must be concluded for a period of at least three years;

c) information on the existence of an insurance contract for the risk of civil liability of the owner of the customs warehouse, which may occur as a result of damage to the goods of other persons in storage, or violation of other conditions of storage agreements with other persons, for an insurance amount determined in accordance with the legislation of the Kyrgyz Republic (for legal entities applying for inclusion in the register of owners of customs warehouses as owners of open customs warehouses);

d) information on the method and amount of ensuring the fulfillment of the obligations of a legal entity carrying out activities in the field of customs;

e) information on the availability of information systems for accounting and control of goods under customs control that are technically compatible with the information systems of customs authorities;

f) information about the obligation to provide reports at the request of the customs authorities;

g) information on compliance with other requirements and compliance with other conditions that may be established by the Government of the Kyrgyz Republic;

5) when carrying out activities in the field of customs affairs as an owner of a free warehouse:

a) information about the ownership, economic management, operational management or lease of structures, premises (parts of premises) and (or) open areas intended for use as a free warehouse and meeting the requirements established by the Government of the Kyrgyz Republic. If structures, premises (parts of premises) and (or) open areas are leased on the day of filing an application for inclusion in the register of owners of free warehouses, a lease agreement for such structures, premises (parts of premises) and (or) open areas must be concluded for a period of at least three years (it is possible to establish a different period);

b) information on the availability of a goods accounting system that allows comparing information submitted to customs authorities when performing customs operations with information on business operations in accordance with the requirements established by the authorized state body in the field of customs affairs;

c) information on the presence of registration with the tax authorities of the Kyrgyz Republic as a taxpayer and the absence of tax debts;

d) information on the method and amount of ensuring the fulfillment of the obligations of a legal entity carrying out activities in the field of customs;

e) information about the obligation to provide reports at the request of the customs authorities;

f) information on compliance with other requirements and compliance with other conditions that may be established by the Government of the Kyrgyz Republic;

6) when carrying out activities as the owner of a duty-free shop:

a) information about the ownership, economic management, operational management or lease of facilities and (or) premises (parts of premises) intended for use as a duty-free shop and meeting the requirements established by the Government of the Kyrgyz Republic. If the structures and (or) premises (parts of premises) are leased on the day of filing an application for inclusion in the register of owners of duty-free shops, the lease agreement in respect of such structures and (or) premises (parts of premises) must be concluded for a period of at least six months;

b) information on the availability of registration or permits for retail trade issued by authorized state bodies;

c) information on the availability of documents confirming the possibility of carrying out activities as a duty-free shop, issued by authorized state bodies;

d) information on the method and amount of ensuring the fulfillment of the obligations of a legal entity carrying out activities in the field of customs;

e) information on the availability of information systems for accounting and control of goods under customs control that are technically compatible with the information systems of customs authorities;

f) information about the obligation to provide reports at the request of the customs authorities;

g) information on compliance with other requirements and compliance with other conditions that may be established by the Government of the Kyrgyz Republic.

Article 199

1. The application for inclusion in the registers of persons carrying out activities in the field of customs affairs shall be accompanied by the following documents:

- 1) copies of constituent documents;
- 2) a copy of the certificate of state registration of the person;
- 3) documents on open bank accounts.

2. In addition to the general documents specified in paragraph 1 of this article, the applicant shall submit the following additional documents:

1) when carrying out activities as a customs representative:

a) an insurance contract for the risk of civil liability of a customs representative, which may arise as a result of damage to the property of represented persons or violation of contracts with these persons, for the sum insured, determined in accordance with the legislation of the Kyrgyz Republic;

b) documents confirming the submission of a security for the performance of duties of a legal entity carrying out activities in the field of customs;

c) a document regulating labor relations with employees who have a document confirming their compliance with the qualification requirements established by the Government of the Kyrgyz Republic;

d) documents confirming the compliance of employees of a legal entity applying for activities in the field of customs with the qualification requirements established by the Government of the Kyrgyz Republic;

e) the obligation to provide reports at the request of the customs authorities;

f) documents on compliance with other conditions that may be established by the Government of the Kyrgyz Republic;

2) when carrying out activities as a customs carrier:

a) documents confirming the implementation of activities for the transportation of goods for at least two years on the day of applying to the authorized state body in the field of customs;

b) documents confirming the fulfillment of the obligations of a legal entity carrying out activities in the field of customs;

c) permits for carrying out activities for the transportation of goods, if such type of activity requires the availability of such a document in accordance with the legislation of the Kyrgyz Republic;

d) documents confirming the ownership, economic management, operational management or lease of vehicles used for the transport of goods, including vehicles suitable for the transport of goods under customs seals and seals, as well as meeting specific requirements for the arrangement and equipment of vehicles in accordance with the criteria determined by the Government of the Kyrgyz Republic;

e) documents on the availability of information systems that are technically compatible with the information systems of customs authorities;

f) the obligation to provide reports at the request of the customs authorities;

g) documents confirming compliance with other requirements and compliance with other conditions that may be established by the Government of the Kyrgyz Republic;

3) when carrying out activities as the owner of a temporary storage warehouse:

a) documents confirming the ownership, economic management, operational management or lease of structures, premises (parts of premises) and (or) open areas intended for use as a temporary storage warehouse and meeting the requirements established by the Government of the Kyrgyz Republic. If structures, premises (parts of premises) and (or) open areas are leased on the day of filing an application for inclusion in the register of owners of temporary storage warehouses, the lease agreement for such structures, premises (parts of premises) and (or) open areas must be concluded for a period of at least one year;

b) documents on state registration of rights and encumbrances (restrictions) on rights to real estate, as well as plans and drawings of premises and (or) open areas intended for use as a temporary storage warehouse;

c) an insurance contract for the risk of civil liability of the owner of a temporary storage warehouse, which may arise as a result of damage to the goods of other persons in storage, or violation of other conditions of storage agreements with other persons, for the sum insured, determined in accordance with the legislation of the Kyrgyz Republic;

d) documents confirming the submission of security for the performance of duties of a legal entity carrying out activities in the field of customs;

e) documents on the availability of information systems that are technically compatible with the information systems of customs authorities;

f) the obligation to provide reports at the request of the customs authorities;

g) documents confirming compliance with other requirements and compliance with other conditions established by the Government of the Kyrgyz Republic;

4) when carrying out activities as the owner of a customs warehouse:

a) documents confirming the ownership, economic management, operational management or lease of structures, premises (parts of premises) and (or) open areas intended for use as a customs warehouse and meeting the requirements established by the Government of the Kyrgyz Republic. If structures, premises (parts of premises) and (or) open areas are leased on the day of filing an application for inclusion in the register of owners of customs warehouses, a lease agreement for such structures, premises (parts of premises) and (or) open areas must be concluded for a period of at least three years;

b) documents on state registration of rights and encumbrances (restrictions) on rights to real estate, as well as plans and drawings of premises and (or) open areas intended for use as a customs warehouse;

c) an insurance contract for the risk of civil liability of the owner of a customs warehouse, which may occur as a result of damage to the goods of other persons in storage, or violation of other conditions of storage agreements with other persons, for an insurance amount determined in accordance with the legislation of the Kyrgyz Republic (for legal entities claiming to be included in the register of owners of customs warehouses as owners of open customs warehouses);

d) documents confirming the submission of security for the performance of duties of a legal entity carrying out activities in the field of customs;

e) documents confirming the availability of information systems for accounting and control of goods under customs control that are technically compatible with information systems of customs authorities;

f) the obligation to provide reports at the request of the customs authorities;

g) documents confirming compliance with other requirements and compliance with other conditions established by the Government of the Kyrgyz Republic;

5) when carrying out activities as an owner of a free warehouse:

a) documents confirming the ownership, economic management, operational management or lease of structures, premises (parts of premises) and (or) open areas intended for use as a free warehouse and meeting the requirements established by the Government of the Kyrgyz Republic;

b) documents confirming registration with the tax authorities of the Kyrgyz Republic as a taxpayer and the absence of tax debts;

c) documents confirming the existence of a system for accounting for goods, which makes it possible to compare the information provided to the customs authorities when performing customs operations with information on the conduct of business operations in accordance with the requirements established by the authorized state body in the field of customs affairs;

d) a feasibility study on the feasibility of creating a free warehouse, including the goals and prerequisites for creating a free warehouse, the resources necessary to create a free warehouse, as well as organizational measures for the creation and operation of a free warehouse;

e) schemes for the operation of a free warehouse approved by a legal entity, indicating information on the working hours of a free warehouse and on operations carried out with goods located in a free warehouse;

f) documents confirming the submission of security for the performance of duties of a legal entity carrying out activities in the field of customs;

g) the obligation to provide reports at the request of the customs authorities;

h) documents confirming compliance with other requirements and compliance with other conditions established by the Government of the Kyrgyz Republic;

6) when carrying out activities as the owner of a duty-free shop:

a) documents confirming the ownership, economic management, operational management or lease of facilities and (or) premises (parts of premises) intended for use as a duty-free shop and meeting the requirements established by the Government of the Kyrgyz Republic;

b) plans and drawings of premises intended for use as a duty-free shop;

c) registration or permit documents for retail trade, if the obligation to obtain them is provided for by the legislation of the Kyrgyz Republic;

d) documents confirming the possibility of carrying out activities as a duty-free shop, issued by authorized state bodies;

e) documents confirming the submission of security for the performance of duties of a legal entity carrying out activities in the field of customs;

f) documents confirming the availability of information systems for accounting and control of goods under customs control, technically compatible with information systems of customs authorities;

g) the obligation to provide reports at the request of the customs authorities;

h) documents confirming compliance with other requirements and compliance with other conditions established by the Government of the Kyrgyz Republic.

3. At a reasoned request of a person applying for inclusion in the register of owners of duty-free shops, the documents provided for in subparagraph "c" of paragraph 6 of part 2 of this article may be submitted after inclusion in the register of owners of duty-free shops.

Article 200

1. The authorized state body in the area of customs affairs makes a decision on inclusion in the registers of persons carrying out activities in the area of customs affairs no later than fifteen working days from the date of registration of all necessary documents for its adoption, including the terms for consideration of documents.

The authorized state body in the field of customs refuses to include in the register of persons carrying out activities in the field of customs in the following cases:

1) if all the documents and information provided for by this chapter are not submitted;

2) if the applicant fails to comply with the conditions provided for in Articles 207, 212, 217, 222, 227 and 232 of this Law.

2. The authorized state body in the field of customs affairs is obliged to notify the applicant of the decision taken within three working days from the date of the decision.

A notice of refusal to include in the register of persons carrying out activities in the field of customs affairs shall be sent (delivered) to the applicant or his representative in writing, indicating the reasons for the refusal.

3. The refusal of the authorized state body in the area of customs affairs to include in the register of persons carrying out activities in the area of customs affairs may be appealed in the manner prescribed by chapter 29 of this Law.

Article 201 Exclusion of persons carrying out activities in the field of customs from the registers of persons carrying out activities in the field of customs

1. For a single violation that did not cause much damage, non-observance by a person carrying out activities in the field of customs affairs, the conditions for inclusion in the registers of persons carrying out activities in the field of customs affairs, this person is subject to a written warning.

2. In the event that a person subject to a written warning in accordance with part 1 of this article fails to comply with the requirements of this Law, the authorized state body in the field of customs affairs shall suspend the activities of such a person for a period of up to three months.

The validity of the decision on inclusion in the registers of persons carrying out activities in the field of customs is renewed, provided that the reasons that served as the basis for suspension of its validity are eliminated.

During the suspension period:

placement of goods in a temporary storage warehouse, customs warehouse, free warehouse, duty-free shop is not allowed;

with goods placed in a temporary storage warehouse, customs warehouse, free warehouse, duty-free shop, it is not allowed to perform any operations, with the exception of operations necessary to ensure the safety of goods, which can be performed with the permission of the customs authority;

the sale of goods in a customs warehouse and in a duty-free shop is prohibited.

3. The Government of the Kyrgyz Republic, in accordance with the second paragraph of paragraph 4 articles 397 of the Code, may establish additional grounds for suspending the activities of persons carrying out activities in the field of customs.

4. Persons carrying out activities in the field of customs affairs are excluded from the registers of persons carrying out activities in the field of customs affairs by the authorized state body in the field of customs affairs on the grounds established by Articles 208, 213, 218, 223, 228 and 233 of this Law.

5. The adoption by the authorized state body in the field of customs affairs of a decision to exclude persons from the registers of persons carrying out activities in the field of customs affairs shall entail the revocation of the certificate of inclusion in the registers.

The decision to exclude a person carrying out activities in the field of customs from the registers of persons carrying out activities in the field of customs shall be effective from the date of adoption of such a decision by the authorized state body in the field of customs.

The decision to exclude a person carrying out activities in the field of customs affairs from the registers of persons carrying out activities in the field of customs affairs shall be brought to the attention of the person in respect of whom such a decision has been made by the authorized state body in the field of customs affairs in writing with a reasoned justification for such a decision. not later than three working days from the date of its acceptance. The specified decision is handed over to the head or other

representative of the person against signature or in any other way confirming the fact and date of receipt of this decision. If the above persons evade receiving the decision, it shall be sent by registered mail. The day of notification of persons of the decision to withdraw is considered the day of notification by the postal service of the delivery of a registered letter.

6. A repeated application for inclusion in the registers of persons carrying out activities in the field of customs may be considered, provided that the reasons that served as the basis for its withdrawal are eliminated, within the time period established by part 1 articles 200 of this Law.

Article 202

1. In the event of a change in the name of a person that does not entail a change in the legal form or location of the person, the person carrying out activities in the field of customs affairs shall be obliged to submit an application for review of the decision to include in the registers of persons carrying out activities in the field of customs affairs, with an attachment relevant documents confirming the specified information.

An application for reissuing a decision is submitted by the applicant within five working days from the date of occurrence of the circumstances that are the grounds for reissuing.

2. When re-issuing a decision, the authorized state body in the field of customs affairs shall make appropriate changes to the registers of persons carrying out activities in the field of customs affairs. In this case, the previously issued decision and certificate are annulled. The newly accepted certificate is assigned a new registration number of registers and the date of issue is indicated.

Prior to obtaining a certificate during the period of re-registration, a person carrying out activities in the field of customs affairs shall carry out activities on the basis of copies of an earlier decision and a certificate certified in the prescribed manner.

Re-registration of the decision by the authorized state body in the field of customs is carried out within fifteen working days from the date of submission by the person carrying out activities in the field of customs, the relevant application and documents.

3. It is prohibited to demand from a person, carrying out activities in the field of customs affairs, re-issuance of a decision on other grounds not provided for by this article.

Article 203

1. The authorized state body in the field of customs shall form and maintain registers of persons carrying out activities in the field of customs, in the manner prescribed by this Law, and ensure their placement at least once a month on the official website of the authorized state body in the field of customs.

2. The information contained in the registers of persons carrying out activities in the field of customs affairs shall be determined by the authorized state body in the field of customs affairs, taking into account the technical conditions for the provision of data contained in the registers of persons carrying out activities in the field of customs affairs, determined by the Commission.

3. The procedure for making changes to the registers should not exceed fifteen working days from the date of adoption of the relevant decision by the authorized state body.

Article 204

1. General provisions on the provision of security for the performance of duties of a legal entity carrying out activities in the field of customs affairs are established article 399 Code.

2. Security for the fulfillment of the obligations of a legal entity carrying out activities in the field of customs affairs shall be provided in cases where such security, in accordance with this Law, is a condition for inclusion in the registers of persons carrying out activities in the field of customs affairs.

3. Ensuring the fulfillment of the obligations of a legal entity carrying out activities in the field of customs affairs is provided to the authorized state body in the field of customs affairs by a legal entity claiming to carry out activities in the field of customs affairs.

4. Fulfillment of duties of a legal entity carrying out activities in the field of customs affairs is ensured by the methods established article 64 of this Law.

5. To ensure the fulfillment of the obligations of a legal entity carrying out activities in the field of customs affairs, such a person has the right to choose any of the methods established article 64 of this Law.

6. The fulfillment of the obligations of a legal entity carrying out activities in the field of customs affairs can be ensured in several ways at the choice of the legal entity providing such security.

7. A legal entity that has provided security for the fulfillment of the duties of a person carrying out activities in the field of customs affairs shall have the right to replace one method of ensuring the fulfillment of duties of a legal entity carrying out activities in the field of customs affairs by another method, if the replaced security for the fulfillment of duties of a legal entity carrying out activities in the field of customs, not levied in accordance with chapter 11, articles 77 and 270 of the Code and article 77 of this Law.

8. The procedure for applying the methods of securing the fulfillment of the obligations of a legal entity carrying out activities in the field of customs affairs, the procedure for replacing one method of security with another, as well as the currency in which such security is provided, are established by the Government of the Kyrgyz Republic.

9. The return of the security for the fulfillment of the obligations of a legal entity carrying out activities in the field of customs is carried out in the absence of such a person's obligation to pay customs duties, taxes, special, anti-dumping, countervailing duties, penalties, interest in the cases established by paragraph 13 articles 399 of the Code, in the manner established by the Government of the Kyrgyz Republic.

Article 205. Responsibility of legal entities carrying out activities in the field of customs

For non-compliance with the requirements of international treaties and acts in the field of customs regulation, the legislation of the Kyrgyz Republic in the field of customs, legal entities carrying out activities in the field of customs shall be liable in accordance with the legislation of the Kyrgyz Republic.

Chapter 37. Customs representative

Article 206. Activities of a customs representative

1. The customs representative performs on behalf and on behalf of the declarant or other interested persons customs operations on the territory of the Kyrgyz Republic in accordance with international treaties and acts in the field of customs regulation and the legislation of the Kyrgyz Republic in the field of customs.

2. Relations between a customs representative and declarants or other interested persons are built on a contractual basis.

3. Qualification requirements for employees of customs representatives who directly perform customs operations, and the conditions for issuing a document to such persons confirming their compliance with such qualification requirements, are established by the Government of the Kyrgyz Republic.

Article 207. Conditions for inclusion in the register of customs representatives

The conditions for inclusion of a legal entity claiming to carry out activities in the field of customs as a customs representative in the register of customs representatives are:

1) the existence of an insurance contract for the risk of civil liability of a customs representative, which may occur as a result of damage to the property of represented persons or violation of contracts with these persons, for the sum insured, determined in accordance with the legislation of the Kyrgyz Republic;

2) ensuring the fulfillment of the obligations of a legal entity carrying out activities in the field of customs affairs, in the amount determined by the Commission, and in relation to a legal entity whose scope of activity as a customs representative will be limited to the performance of customs operations in respect of goods not subject to export customs duties and placed under the customs procedure for export - in the amount of 10,000 (ten thousand) calculation indices;

3) the absence on the day of applying to the authorized state body in the field of customs regulation for inclusion in the register of customs representatives of the obligation not fulfilled within the established period to pay customs duties, special, anti-dumping, countervailing duties, penalties, interest;

4) the presence in the staff of this person of at least two employees who have a document confirming their compliance with the qualification requirements established by the Government of the Kyrgyz Republic;

5) availability of information systems that are technically compatible with the information systems of customs authorities;

6) as of the date of filing the application, there are no facts of bringing to responsibility for violation and (or) criminal liability for violation and (or) crime in the area of customs affairs within one year;

7) the obligation to provide reports at the request of the customs authorities in the form established by the Government of the Kyrgyz Republic;

8) other conditions established by the Government of the Kyrgyz Republic.

Article 208. Grounds for exclusion from the register of customs representatives

1. The grounds for exclusion of a customs representative from the register of customs representatives are:

1) the grounds provided for in subparagraphs 1-5 of paragraph 1 article 403 of the Code;

2) the presence of criminal liability on the basis of a court verdict that has entered into force in the prescribed manner;

3) commission by the customs representative within one year of three or more violations in the field of customs;

4) causing damage to the represented persons, including as a result of the illegal use of information constituting a commercial secret or confidential information, the existence of which is proven in the manner prescribed by law;

5) declaring a legal entity insolvent (bankrupt) or declaring it bankrupt;

6) failure to eliminate the facts of violations previously identified by the results of customs inspections, established during the control inspection;

7) other grounds established by the Government of the Kyrgyz Republic.

2. The adoption by the authorized state body in the area of customs affairs of a decision to exclude a customs representative from the register of customs representatives shall entail the revocation of the certificate of inclusion of the customs representative in the register of customs representatives.

Article 209. Rights of a customs representative

1. When performing customs operations, the customs representative has the rights specified in paragraphs 1 and 2 articles 404 Code.

2. The customs representative has the right to limit the scope of his activities to the performance of customs operations in relation to certain categories of goods, the performance of individual customs operations or the performance of customs operations in a particular region of activity.

3. It is prohibited to grant exclusive (exclusive) rights and other benefits of an individual nature to individual customs representatives.

Article 210. Obligations of a customs representative

1. The customs representative is obliged:

1) comply with the conditions for inclusion in the register of customs representatives established by subparagraphs 1 and 2 of paragraph 1 articles 402 of the Code and article 207 this Law;

2) submit reports to the customs authorities at the request of the customs authorities;

3) not to disclose, not to use by himself and (or) his employees for their own purposes and not to transfer to other persons the information received from the persons they represent, constituting state, commercial, banking and other secrets (secrets) protected by law, as well as other confidential information;

4) comply with the provisions of paragraph 4 article 405 of the Code, a joint and several obligation to pay customs duties, taxes, special, anti-dumping, countervailing duties in accordance with part 4 of this article no later than the last day of the period specified in the Notification sent by the customs authority in accordance with paragraph 3 article 55, item 3 article 73 and paragraph 4 articles 270 of the Code;

5) inform the authorized state body in the field of customs affairs about changes in the information declared by him when included in the register of customs representatives, and submit documents confirming such changes within five working days from the date of change of such information or from the day when he became aware of their change;

6) comply with other obligations established by the Code and the legislation of the Kyrgyz Republic in the field of customs.

2. The obligations of a customs representative do not include compliance with the conditions for the use of goods in accordance with customs procedures and other obligations that, in accordance with international treaties and acts in the field of customs regulation, are assigned only to the persons represented by him.

3. In the event that customs operations are performed by a customs representative on behalf of the declarant, the customs representative shall bear with such declarant a joint and several obligation to pay customs duties, taxes, special, anti-dumping, countervailing duties in the full amount of the obligation to be fulfilled to pay customs duties, taxes, special, anti-dumping, compensatory fees.

4. Upon the occurrence of the circumstances provided for in accordance with the Code, in which the obligation to pay customs duties, taxes, special, anti-dumping, countervailing duties is subject to execution, such an obligation shall be fulfilled by the customs representative jointly with the person he represents, except for cases where the fulfillment of such an obligation is connected :

1) with non-compliance with the conditions for the use of goods in accordance with the customs procedure under which the goods are placed;

2) with a change in the terms of payment of customs duties and taxes in accordance with chapter 8 of the Code;

3) with the commission of actions in violation of the goals and conditions for granting benefits for the payment of customs duties, taxes and (or) restrictions on the use and (or) disposal of goods in connection with the application of such benefits;

4) using for the purposes of customs declaration of goods knowingly false (false) information and (or) forged (false) documents received from the declarant or an interested person, on the basis of which the customs declaration was submitted.

5. The duties of a customs representative to the customs authorities may not be limited by an agreement with the represented person.

6. Duties are the same for all customs representatives.

Chapter 38. Customs Carrier

Article 211. Activity of a customs carrier

1. The customs carrier carries out transportation (transportation) through the customs territory of goods under customs control.

2. The status of a customs carrier is confirmed by a document, the form of which is determined by the Commission.

The specified document is issued by the authorized state body in the field of customs.

When placing goods under the customs procedure of customs transit, the status of a customs carrier may be confirmed without presenting the document specified in paragraph one of this part, if information about such a document can be obtained by the customs authority from the information systems of customs authorities in accordance with paragraph 2 article 80 of the Code.

Article 212. Conditions for inclusion in the register of customs carriers

The conditions for inclusion of a legal entity claiming to carry out activities in the field of customs as a customs carrier in the register of customs carriers are:

1) carrying out activities for the transportation of goods for at least two years on the day of applying to the authorized state body in the field of customs;

2) ensuring the fulfillment of the obligations of a legal entity carrying out activities in the field of customs affairs in the amount equivalent to 200 thousand euros, and if the Commission determines a different amount of security, in the amount determined by the Commission;

3) availability of a permit for carrying out activities for the transportation of goods, if such type of activity requires the presence of the specified document in accordance with the legislation of the Kyrgyz Republic;

4) ownership, economic management, operational management or lease of vehicles used for the transport of goods, including vehicles suitable for the transport of goods under customs seals and seals, as well as meeting specific requirements for the arrangement and equipment of vehicles in accordance with criteria determined by the Government of the Kyrgyz Republic;

5) the absence on the day of application to the customs authority of an obligation not fulfilled within the established period to pay customs payments, special, anti-dumping, countervailing duties, penalties, interest;

6) as of the date of filing the application, there are no facts of bringing to responsibility for violation and (or) criminal liability for violation and (or) crime in the area of customs affairs within one year;

7) availability of information systems that are technically compatible with information systems of customs authorities;

- 8) the obligation to provide reports at the request of the customs authorities;
- 9) compliance with other requirements and compliance with other conditions established by the Government of the Kyrgyz Republic.

Article 213. Grounds for exclusion from the register of customs carriers

The grounds for exclusion of a customs carrier from the register of customs carriers are:

- 1) the grounds provided for in paragraph 1 articles 408 of the Code;
- 2) other grounds established by the Government of the Kyrgyz Republic.

Article 214. Obligations of a customs carrier

The customs carrier is obliged:

- 1) comply with the conditions for inclusion in the register of customs carriers, established by subparagraphs 2-4 of paragraph 1 article 407 of the Code, as well as article 212 this Law;
- 2) comply with the conditions and requirements established by international treaties and acts in the field of customs regulation and the legislation of the Kyrgyz Republic in the field of customs when transporting goods in accordance with the customs procedure of customs transit;
- 3) keep records of goods transported (transported) in accordance with the customs procedure of customs transit, and submit, at the request of the customs authority, reports on the transportation (transportation) of such goods, including using information technologies;
- 4) not to disclose, not to use for their own purposes and not to transfer to other persons information received from the sender of goods, their recipient or forwarder, which constitutes state, commercial, banking and other secrets (secrets) protected by law, as well as other confidential information, except for cases established by this Law;
- 5) fulfill the obligation to pay customs duties, taxes, special, anti-dumping, countervailing duties in accordance with Articles 153 and 309 of the Code no later than the last day of the period specified in the Notification sent by the customs authority in accordance with paragraph 3 article 55, item 3 article 73 and paragraph 4 articles 270 of the Code;
- 6) inform the authorized state body in the field of customs affairs about changes in the information declared by him when included in the register of customs carriers, and submit documents confirming such changes within five working days from the date of change of such information or from the day when he became aware of their change.

Chapter 39

Article 215. Activities of the owner of a temporary storage warehouse

1. The owner of a temporary storage warehouse shall store goods under customs control in the temporary storage warehouse in the cases and under the conditions established by the Code and this Law.
2. Relationships between the owner of a temporary storage warehouse and declarants or other interested persons are built on a contractual basis.

Article 216. Warehouse for temporary storage

1. Warehouses for temporary storage are specially defined and equipped structures, premises (parts of premises) and (or) open areas intended for temporary storage of goods.

2. A temporary storage warehouse shall be considered established from the day following the day of inclusion of a person in the register of owners of temporary storage warehouses.

3. The functioning of a temporary storage warehouse shall be terminated from the day following the day of exclusion of the owner of the temporary storage warehouse from the register of owners of temporary storage warehouses.

4. Requirements for the location, arrangement and equipment of structures, premises (parts of premises) and (or) open areas intended for use or used as a temporary storage warehouse, as well as the procedure for their establishment and functioning are established by the Government of the Kyrgyz Republic.

Article 217. Conditions for inclusion in the register of owners of temporary storage warehouses

The conditions for inclusion of a legal entity claiming to carry out activities in the field of customs as the owner of a temporary storage warehouse in the register of owners of temporary storage warehouses are:

1) ownership, economic management, operational management or lease of structures, premises (parts of premises) and (or) open areas intended for use as a temporary storage warehouse and meeting the requirements established by the Government of the Kyrgyz Republic. If structures, premises (parts of premises) and (or) open areas are leased on the day of filing an application for inclusion in the register of owners of temporary storage warehouses, the lease agreement for such structures, premises (parts of premises) and (or) open areas must be concluded for a period of at least one year;

2) the existence of an insurance contract for the risk of civil liability of the owner of a temporary storage warehouse, which may occur as a result of damage to the goods of other persons in storage, or violation of other conditions of storage agreements with other persons, for the sum insured, determined in accordance with the legislation of the Kyrgyz Republic;

3) on the date of application to the authorized state body in the field of customs, the obligation to pay customs duties, special, anti-dumping, countervailing duties, penalties, interest has not been fulfilled within the established period;

4) ensuring the fulfillment of the obligations of a legal entity carrying out activities in the field of customs affairs, in the amount of 10,000 (ten thousand) calculation indices;

5) as of the date of filing the application, there are no facts of bringing to responsibility for violation and (or) criminal liability for violation and (or) crime in the area of customs affairs within one year;

6) availability of information systems that are technically compatible with the information systems of customs authorities;

- 7) the obligation to provide reports at the request of the customs authorities;
- 8) compliance with other requirements and compliance with other conditions that may be established by the Government of the Kyrgyz Republic.

Article 218. Grounds for exclusion from the register of owners of temporary storage warehouses

The grounds for exclusion of the owner of a temporary storage warehouse from the register of owners of temporary storage warehouses are:

- 1) the grounds provided for in subparagraphs 1-4 of paragraph 1 article 413 of the Code;
- 2) commission by the owner of the temporary storage warehouse within one year of three or more violations in the field of customs;
- 3) court decision;
- 4) declaring the owner of the warehouse insolvent (bankrupt) or declaring his bankruptcy;
- 5) other grounds that may be established by the Government of the Kyrgyz Republic.

Article 219. Obligations of the owner of a temporary storage warehouse

The owner of a temporary storage warehouse is obliged to:

- 1) comply with the conditions for inclusion in the register of owners of temporary storage warehouses, established by paragraphs two and three article 412 of the Code and article 217 this Law;
- 2) comply with the conditions and comply with the requirements established by the Code regarding the storage of goods and performance of operations in a temporary storage warehouse;
- 3) ensure the safety of goods in a temporary storage warehouse;
- 4) ensure the possibility of conducting customs control;
- 5) keep records of goods in a temporary storage warehouse and submit, at the request of the customs authority, reports on such goods, including using information technology;
- 6) not to allow unauthorized persons who are not employees of the temporary storage warehouse or who do not have authority in relation to goods located in the temporary storage warehouse to enter the temporary storage warehouse without the permission of the customs authorities;
- 7) comply with the requirements of the customs authorities regarding the access of officials of the customs authorities to the goods located in the temporary storage warehouse;
- 8) in the event of termination of the functioning of the temporary storage warehouse, within three working days from the day following the day the decision was made to terminate the functioning of this warehouse, notify the persons who placed the goods in the temporary storage warehouse of such a decision;

9) fulfill the obligation to pay customs duties, taxes, special, anti-dumping, countervailing duties in accordance with article 103 of the Code no later than the last day of the period specified in the Notification sent by the customs authority in accordance with paragraph 3 article 55, item 3 article 73 and paragraph 4 articles 270 of the Code;

10) inform the authorized state body in the field of customs affairs about changes in the information declared by him when included in the register of owners of temporary storage warehouses, and submit documents confirming such changes within five working days from the date of change of such information or from the day when he became aware of their change;

11) comply with other obligations established by the Code and (or) the legislation of the Kyrgyz Republic in the field of customs.

Chapter 40

Article 220. Activities of the owner of a customs warehouse

1. The owner of a customs warehouse shall store goods placed under the customs procedure of a customs warehouse or other goods in a customs warehouse in the cases and under the conditions established by the Code and this Law.

2. Relationships between the owner of a customs warehouse and declarants or other interested persons are built on a contractual basis.

Article 221. Customs warehouses and their types

1. Customs warehouses are specially defined and equipped structures, premises (parts of premises) and (or) open areas intended for storage of goods placed under the customs procedures of a customs warehouse, export, or other goods in cases and in the manner established by the Government of the Kyrgyz Republic.

2. A customs warehouse shall be considered established from the day following the date of inclusion of a person in the register of owners of customs warehouses.

3. The functioning of the customs warehouse shall be terminated from the day following the day of exclusion of the owner of the customs warehouse from the register of owners of customs warehouses.

4. Customs warehouses may be open or closed.

Customs warehouses are open warehouses if they are available for the storage of any goods and for use by any person with authority over the goods.

Customs warehouses are warehouses of a closed type if they are intended for the storage of goods of the owner of this customs warehouse or for the storage of certain categories of goods that are limited in circulation and (or) require special storage conditions.

Separate categories of goods that are allowed to be stored in customs warehouses of a closed type are determined by the authorized state body in the field of customs affairs.

5. Requirements for the location, arrangement and equipment of structures, premises (parts of premises) and (or) open areas intended for use or used as a customs

warehouse, as well as the procedure for their establishment and functioning are established by the Government of the Kyrgyz Republic.

Article 222. Conditions for inclusion in the register of owners of customs warehouses

The conditions for inclusion of a legal entity claiming to carry out activities in the field of customs as the owner of a customs warehouse in the register of owners of customs warehouses are:

1) ownership, economic management, operational management or lease of structures, premises (parts of premises) and (or) open areas intended for use as a customs warehouse and meeting the requirements established by the Government of the Kyrgyz Republic. If structures, premises (parts of premises) and (or) open areas are leased on the day of filing an application for inclusion in the register of owners of customs warehouses, a lease agreement for such structures, premises (parts of premises) and (or) open areas must be concluded for a period of at least three years;

2) for legal entities applying for inclusion in the register of owners of customs warehouses as owners of customs warehouses of an open type - the availability of an insurance contract for the risk of civil liability of the owner of the customs warehouse, which may occur as a result of damage to goods of other persons in storage, or violation of other terms of storage agreements with other persons, for the amount insured, determined in accordance with the legislation of the Kyrgyz Republic;

3) absence on the day of application to the customs authority of the obligation to pay customs payments, special, anti-dumping, countervailing duties, penalties, interest not fulfilled within the established period;

4) ensuring the fulfillment of the obligations of a legal entity carrying out activities in the field of customs affairs, in the amount of 10,000 (ten thousand) calculation indices;

5) availability of information systems for accounting and control of goods under customs control, technically compatible with information systems of customs authorities;

6) as of the date of filing the application, there are no facts of bringing to responsibility for violation and (or) criminal liability for violation and (or) crime in the area of customs affairs within one year;

7) the obligation to provide reports at the request of the customs authorities;

8) compliance with other requirements and compliance with other conditions established by the Government of the Kyrgyz Republic.

Article 223. Grounds for exclusion from the register of owners of customs warehouses

The grounds for exclusion of the owner of a customs warehouse from the Register of Owners of Customs Warehouses are:

1) the grounds provided for in subparagraphs 1-4 of paragraph 1 articles 418 of the Code;

2) commission by the owner of the customs warehouse within one year of three or more violations in the field of customs;

- 3) court decision;
- 4) declaring the owner of the warehouse insolvent (bankrupt) or declaring his bankruptcy;
- 5) other grounds established by the Government of the Kyrgyz Republic.

Article 224. Obligations of the owner of a customs warehouse

The owner of the customs warehouse is obliged:

- 1) comply with the conditions for inclusion in the register of owners of customs warehouses, established by paragraphs two and three articles 417 of the Code;
- 2) comply with the conditions for the use of goods in accordance with the customs procedure of the customs warehouse, established by paragraph 2 article 156 of the Code, in terms of the presence of goods in a customs warehouse and the performance of operations with goods placed under the customs procedure of a customs warehouse;
- 3) ensure the safety of goods in the customs warehouse;
- 4) ensure the possibility of conducting customs control;
- 5) keep records of goods stored in a customs warehouse and submit, at the request of the customs authority, reports on such goods, including using information technology;
- 6) not to allow unauthorized persons who are not employees of the customs warehouse or who do not have authority in relation to goods stored in the customs warehouse to enter the customs warehouse without the permission of the customs authorities;
- 7) comply with the requirements of the customs authorities regarding the access of officials of the customs authorities to the goods stored in the customs warehouse;
- 8) in the event of termination of the functioning of the customs warehouse, within three working days from the day following the day the decision was made to terminate the functioning of this warehouse, notify the persons who placed the goods in the customs warehouse of such a decision;
- 9) fulfill the obligation to pay customs duties, taxes, special, anti-dumping, countervailing duties in accordance with article 162 of the Code no later than the last day of the period specified in the Notification sent by the customs authority in accordance with paragraph 3 article 55 and paragraph 3 article 73 of the Code;
- 10) inform the authorized state body in the field of customs affairs about changes in the information declared by him when included in the register of owners of customs warehouses, and submit documents confirming such changes, within five working days from the date of change of such information or from the day when he became aware about their change;
- 11) comply with other obligations established by the Code and (or) the legislation of the Kyrgyz Republic in the field of customs.

Chapter 41

Article 225. Activities of the owner of a free warehouse

1. The owner of a free warehouse shall place and use goods placed under the customs procedure of a free warehouse in a free warehouse in accordance with the Code and the legislation of the Kyrgyz Republic in the field of customs.

2. Entrepreneurial and production activities may be carried out on the territory of a free warehouse in accordance with the legislation of the Kyrgyz Republic.

3. Certain types of activities, the implementation of which is prohibited in the territories of free warehouses, are determined by the Government of the Kyrgyz Republic.

Article 226. Free warehouses

1. Free warehouses are buildings (parts of buildings), a complex of buildings, equipped and equipped territories and (or) open areas that are under protection or have an access control regime for individuals and within which, in accordance with the Code and this Law, and goods placed under the customs procedure of a free warehouse, as well as other goods in accordance with the Code and this Law (hereinafter in this chapter - structures, premises (parts of premises) and (or) open areas) shall be used.

2. A free warehouse is considered to be established from the day following the date of inclusion of a person in the register of owners of free warehouses.

3. The operation of a free warehouse shall be terminated from the day following the day of exclusion of the free warehouse owner from the register of free warehouse owners.

4. Requirements for the location, arrangement and equipment of structures, premises (parts of premises) and (or) open areas intended for use or used as a free warehouse, including requirements for fencing and equipping the perimeter of the territory of a free warehouse with a video surveillance system, as well as the procedure for establishing and functioning of free warehouses are established by the Government of the Kyrgyz Republic.

5. Requirements for ensuring the access control regime on the territory of a free warehouse, including the procedure for access of persons to such territory, are established by the Government of the Kyrgyz Republic.

Article 227. Conditions for inclusion in the register of owners of free warehouses

The conditions for inclusion of a legal entity claiming to operate as a free warehouse owner in the register of free warehouse owners are:

1) ownership, economic management, operational management or lease of structures, premises (parts of premises) and (or) open areas intended for use as a free warehouse and meeting the requirements established by the Government of the Kyrgyz Republic. If structures, premises (parts of premises) and (or) open areas are leased on the day of filing an application for inclusion in the register of owners of free warehouses in relation to such structures, premises (parts of premises) and (or) open areas, a lease agreement must be concluded for a period of at least three years;

2) on the day of applying to the authorized state body in the field of customs, the obligation to pay customs duties, special, anti-dumping, countervailing duties, penalties, interest has not been fulfilled within the established period;

3) availability of a system for accounting for goods, which allows comparing the information submitted to the customs authorities when performing customs operations with information on the conduct of business operations, in accordance with the requirements established by the authorized state body in the field of customs;

4) economic justification on the feasibility of creating a free warehouse;

5) the presence of registration with the tax authorities of the Kyrgyz Republic as a taxpayer and the absence of tax debts;

6) as of the date of filing the application, there are no facts of bringing to responsibility for violation and (or) criminal liability for violation and (or) crime in the area of customs affairs within one year;

7) ensuring the fulfillment of the obligations of a legal entity carrying out activities in the field of customs, in the amount of 10,000 (ten thousand) calculation indices;

8) the obligation to provide reports at the request of the customs authorities;

9) compliance with other requirements and compliance with other conditions established by the Government of the Kyrgyz Republic.

Article 228. Grounds for exclusion from the register of owners of free warehouses

The grounds for exclusion of a free warehouse owner from the register of free warehouse owners are:

1) non-fulfillment by the owner of a free warehouse of the obligations provided for in paragraphs two to nine articles 424 of the Code;

2) application of the owner of a free warehouse to exclude him from the register of owners of free warehouses;

3) liquidation of a legal entity included in the register of owners of free warehouses, in accordance with the legislation of the Kyrgyz Republic;

4) reorganization of a legal entity included in the register of owners of free warehouses, in accordance with the legislation of the Kyrgyz Republic;

5) failure to eliminate the reasons that served as the basis for making a decision to suspend his activities as an owner of a free warehouse, as of the date of expiration of such suspension;

6) carrying out entrepreneurial activities as an owner of a free warehouse during the period of suspension of this activity;

7) a court decision that has entered into force in accordance with the established procedure;

8) non-compliance by the owner of a free warehouse with the obligations stipulated article 424 of the Code and article 229 this Law;

9) commission by the owner of a free warehouse within one year of three or more violations in the field of customs.

Section 229. Obligations of an Owner of a Free Warehouse

The owner of a free warehouse is obliged to:

- 1) comply with the conditions for inclusion in the register of owners of free warehouses, established by paragraphs two and four articles 422 of the Code and article 227 this Law;
- 2) ensure compliance of the free warehouse with the requirements established by the Government of the Kyrgyz Republic;
- 3) comply with the conditions for the use of goods in accordance with the customs procedure of a free warehouse;
- 4) ensure the possibility of conducting customs control;
- 5) keep records of goods placed under the customs procedure of a free warehouse, and submit, at the request of the customs authority, including using information technology, reports on such goods and transactions performed with them, as well as on goods made (received) from goods, placed under the customs procedure of a free warehouse;
- 6) not to allow unauthorized persons who are not employees of the free warehouse or who do not have authority in relation to goods located in the free warehouse to enter the free warehouse without the permission of the customs authorities;
- 7) comply with the requirements of the customs authorities regarding the access of officials of the customs authorities to the goods located in the free warehouse;
- 8) fulfill the obligation to pay customs duties, taxes, special, anti-dumping, countervailing duties in accordance with article 216 of the Code no later than the last day of the period specified in the Notification sent by the customs authority in accordance with paragraph 3 article 55 and paragraph 3 article 73 of the Code;
- 9) inform the customs authority, which included it in the register of free warehouse owners, about changes in the information declared by it when it was included in the register of free warehouse owners, and submit documents confirming such changes, within five working days from the date of change of such information or from the day, when he became aware of their change;
- 10) comply with other obligations established by the Code and (or) the legislation of the Kyrgyz Republic in the field of customs.

Chapter 42

Article 230. Activities of the owner of a duty-free shop

The owner of the duty-free shop shall store and sell in the duty-free shop the goods placed under the customs procedure of duty-free trade to the persons specified in paragraph 2 articles 243 of the Code, as well as to persons established by the Government of the Kyrgyz Republic.

Article 231. Duty free shops

1. Duty-free shops are specially defined and equipped facilities and (or) premises (parts of premises), consisting of trading floors and warehouses, as well as auxiliary premises (if any).

2. A duty-free shop is considered to be established from the day following the date of inclusion of a person in the register of owners of duty-free shops.

3. The operation of a duty-free shop is terminated from the day following the day the owner of the duty-free shop is excluded from the register of owners of duty-free shops.

4. Requirements for the location, arrangement and equipment of duty-free shops, including equipment with a video surveillance system, the procedure for their establishment and operation, as well as the rules for the sale of goods in duty-free shops are established by the Government of the Kyrgyz Republic.

Article 232. Conditions for inclusion in the register of owners of duty-free shops

The conditions for inclusion of a legal entity claiming to carry out activities in the field of customs in the register of owners of duty-free shops are:

1) ownership, economic management, operational management or lease of facilities and (or) premises (parts of premises) intended for use as a duty-free shop and meeting the requirements established by the Government of the Kyrgyz Republic. If the structures and (or) premises (parts of premises) are leased on the day of filing an application for inclusion in the register of owners of duty-free shops, the lease agreement in respect of such structures and (or) premises (parts of premises) must be concluded for a period of at least six months;

2) availability of registration or permit documents for retail trade, if the obligation to obtain them is provided for by the legislation of the Kyrgyz Republic;

3) availability of documents on the possibility of carrying out activities as a duty-free shop, issued by authorized state bodies;

4) on the day of applying to the authorized state body in the field of customs, there is no unfulfilled obligation to pay customs duties, special, anti-dumping, countervailing duties, penalties, interest;

5) ensuring the fulfillment of the obligations of a legal entity carrying out activities in the field of customs affairs in the amount of 10,000 (ten thousand) calculation indices;

6) availability of information systems for accounting and control of goods under customs control, technically compatible with information systems of customs authorities;

7) as of the date of filing the application, there are no facts of bringing to responsibility for a violation and (or) criminal liability for a violation and (or) a crime in the field of customs affairs within one year;

8) the obligation to submit reports at the request of the customs authorities;

9) compliance with other requirements and compliance with other conditions established by the Government of the Kyrgyz Republic.

Article 233. Grounds for exclusion from the register of owners of duty-free shops

The grounds for exclusion of the owner of a duty-free shop from the register of owners of duty-free shops are:

- 1) the grounds provided for in subparagraphs 1-4 of paragraph 1 articles 428 of the Code;
- 2) commission by the owner of the duty-free shop within one year of three or more violations in the field of customs;
- 3) court decision;
- 4) recognition of the owner of the duty-free shop as insolvent (bankrupt) or declaration of bankruptcy by him.

Article 234. Obligations of the owner of a duty-free shop

The duty-free shop owner must:

- 1) comply with the conditions for inclusion in the register of owners of duty-free shops, established by paragraphs two and three articles 427 of the Code and article 232 this Law;
- 2) comply with the conditions for the use of goods in accordance with the customs procedure for duty-free trade, established by paragraph 3 articles 244 of the Code;
- 3) ensure the safety of goods placed under the customs procedure of duty-free trade and not sold in a duty-free shop;
- 4) ensure the possibility of conducting customs control;
- 5) keep records of the receipt of goods in a duty-free shop and their sale in this shop, as well as submit, at the request of the customs authority, reports on such goods, including using information technology;
- 6) fulfill the obligation to pay customs duties, taxes, special, anti-dumping, countervailing duties in cases provided for article 247 of the Code, no later than the last day of the period specified in the Notification sent by the customs authority in accordance with paragraph 3 article 55 and paragraph 3 article 73 of the Code;
- 7) inform the authorized state body in the field of customs regulation about changes in the information declared by him when included in the register of owners of duty-free shops, and submit documents confirming such changes within five working days from the date of change of such information or from the day when he became aware of their change;
- 8) comply with other obligations established by the Code and (or) the legislation of the Kyrgyz Republic in the field of customs.

Chapter 43. Authorized Economic Operator

Article 235. Authorized economic operator

1. An authorized economic operator is a legal entity established in accordance with the legislation of the Kyrgyz Republic and included in the register of authorized economic operators in the manner and subject to the conditions established by chapter 61 of the Code, this chapter and decisions of the Government of the Kyrgyz Republic.
2. When a legal entity is included in the register of authorized economic operators, a certificate of inclusion in the register of authorized economic operators is issued.

3. From the date of entry into force of the certificate of inclusion in the register of authorized economic operators, the authorized economic operator shall be classified as a low risk category.

4. The procedure for including a legal entity in the register of authorized economic operators and its exclusion from such a register, the procedure for issuing, suspending and renewing the certificate of inclusion in the register of authorized economic operators are established by the Code, and in the part not regulated by the Code, by the Government of the Kyrgyz Republic.

5. The inclusion of a legal entity in the register of authorized economic operators, its exclusion from such a register, as well as the suspension and renewal of the certificate of inclusion in the register of authorized economic operators shall be carried out by the authorized state body in the field of customs.

6. When checking compliance by a legal entity applying for inclusion in the register of authorized economic operators with the conditions for inclusion in such a register, as well as when monitoring compliance by an authorized economic operator with the conditions for its inclusion in such a register, forms of customs control and measures to ensure the conduct of customs control may be applied. provided for section VI of the Code and section VI of this Law.

7. The authorized economic operator has the right to use the article 437 of the Code with special simplifications in the customs territory, taking into account the provisions of the Code and this Law.

8. In accordance with the international treaties of the Union with a third party and international treaties of the Kyrgyz Republic, certain special simplifications provided for article 437 of the Code may be provided on a reciprocal basis to authorized economic operators of states that are not members of the Union.

At the same time, such special simplifications can only be applied on the territory of states that are a party to such international treaties.

Article 236. Register of authorized economic operators

The authorized state body in the field of customs affairs maintains a register of authorized economic operators in the form determined by the Commission, and places it on its official website and ensures that it is updated at least once a month.

Article 237. Certificate of inclusion in the register of authorized economic operators and its types

1. The certificate of inclusion in the register of authorized economic operators (hereinafter referred to in this chapter as the certificate) may be of three types.

2. The certificate of the first type gives the authorized economic operator the right to use the special simplifications provided for in paragraph 2 articles 437 of the Code.

3. The certificate of the second type gives the authorized economic operator the right to use the following special simplifications:

1) special simplifications provided for in subparagraphs 1, 3-4, 6-10 of paragraph 3 articles 437 of the Code;

2) temporary storage in structures, premises (parts of premises) and (or) in open areas (parts of open areas) of an authorized economic operator of goods of persons who are not authorized economic operators.

4. The certificate of the third type gives the authorized economic operator the right to use the special simplifications provided for in parts 2 and 3 of this article.

5. The form of the certificate and the procedure for filling it out are determined by the Commission.

6. The certificate comes into force after ten calendar days from the date of inclusion of the legal entity in the register of authorized economic operators and has an unlimited validity period.

7. An authorized economic operator, depending on the type of certificate, is entitled to use the special simplifications provided for in parts 2-4 of this article, from the date the certificate comes into force.

8. The authorized state body in the field of customs, not later than five calendar days from the date of inclusion of the legal entity in the register of authorized economic operators, informs such person and subordinate customs authorities, as well as customs authorities of other Member States in accordance with article 368 of the Code information on the date of inclusion of the legal entity in the register of authorized economic operators and the date of entry into force of the certificate.

Article 238. Conditions for inclusion in the register of authorized economic operators

1. The conditions for inclusion of a legal entity in the register of authorized economic operators with the issuance of a certificate of the first type are:

1) carrying out by a legal entity of foreign economic activity, activities in the field of customs as a customs representative, owner of a temporary storage warehouse, customs warehouse for at least three years or carrying out activities as a customs carrier for at least two years prior to the date of registration by the authorized state body in the field of customs applications for inclusion in the register of authorized economic operators (hereinafter in this chapter - the application), during which:

a) persons engaged in foreign economic activity, with the exception of activities for the provision of services for the transportation of goods, have submitted at least ten declarations for goods for each year, or the total value of goods moved across the customs border for each year is at least 500,000 euros at the exchange rate, valid on the day of registration of the application by the authorized state body in the field of customs;

b) persons engaged in foreign economic activity for the provision of services for the transportation of goods, for each year, at least two hundred and fifty transit declarations were submitted;

c) persons carrying out activities in the field of customs as a customs representative have filed at least two hundred customs declarations for each year, or the total value of goods declared in the customs declarations filed by them for each year is at least 500,000 euros at the exchange rate, valid on the day of registration by the authorized state body in the field of customs affairs of the application;

d) persons carrying out activities in the field of customs as owners of temporary storage warehouses, customs warehouses have stored goods, the total value of which for each year is at least 500,000 euros at the exchange rate in force on the day of registration by the authorized state body in the field of customs statements;

e) persons carrying out activities in the field of customs as a customs carrier filed at least two hundred and fifty transit declarations for each year;

2) security for the performance of the duties of an authorized economic operator, provided in accordance with article 436 of the Code;

3) the absence in all Member States on the day of registration by the authorized state body in the field of customs of a statement of an obligation not fulfilled within the established time limit to pay customs duties, special, anti-dumping, countervailing duties, penalties, interest;

4) absence on the day of registration by the authorized state body in the field of customs affairs of the statement of debt (arrears) on payment of taxes in accordance with the tax legislation of the Kyrgyz Republic;

5) the absence in all Member States of the facts of bringing a legal entity within one year before the date of registration of the application by the authorized state body in the field of customs to liability for violations in the field of customs;

6) the absence in all Member States of the facts of attracting individuals who are shareholders of this legal entity, having 10 percent or more of the shares of a legal entity applying for inclusion in the register of authorized economic operators, its founders (participants), managers, chief accountants, to criminal liability for crimes in the field of customs;

7) availability of a system for accounting for goods that meets the requirements established by the authorized state body in the field of customs, which allows comparing the information provided to the customs authorities in the course of customs operations with information on the conduct of business operations and provides access (including remote) of the customs authorities to such information.

2. The conditions for inclusion of a legal entity in the register of authorized economic operators with the issuance of a certificate of the second type are:

1) the conditions specified in clauses 1, 3-7 of paragraph 1 of this article;

2) compliance of the financial stability of the legal entity with the value determined in the manner established by the Commission or the Government of the Kyrgyz Republic in cases provided by the Commission;

3) ownership, economic management, operational management or lease of structures, premises (parts of premises) and (or) open areas (parts of open areas) intended for temporary storage of goods. If structures, premises (parts of premises) and (or) open areas (parts of open areas) are leased, the lease agreement for such structures, premises (parts of premises) and (or) open areas (parts of open areas) as of the date of application in the authorized state body must be concluded for a period of at least one year;

4) compliance with the requirements determined by the Commission for structures, premises (parts of premises) and (or) open areas (parts of open areas), on the territory

of which temporary storage of goods will be carried out, completion of the customs procedure for customs transit and (or) customs control, to vehicles and employees of a legal entity applying for inclusion in the register of authorized economic operators;

5) ensuring the fulfillment of the obligations of an authorized economic operator in an amount equivalent to at least 150,000 euros at the exchange rate in force on the day of registration of the application, if the financial stability of a legal entity engaged in the production of goods and (or) exporting goods does not correspond to the value determined in accordance with paragraph 5 of this article.

3. The conditions for inclusion of a legal entity in the register of authorized economic operators with the issuance of a certificate of the third type are the conditions provided for in paragraph 5 articles 433 of the Code and part 2 of this article.

4. The Government of the Kyrgyz Republic may establish additional conditions for the inclusion of a legal entity in the register of authorized economic operators.

5. The procedure for determining the financial stability of a legal entity applying for inclusion in the register of authorized economic operators, and the values characterizing financial stability and necessary for inclusion in this register, are determined by the Commission and the Government of the Kyrgyz Republic in cases provided by the Commission.

Article 239. Procedure for inclusion in the register of authorized economic operators

1. The inclusion of legal entities in the register of authorized economic operators is carried out by the authorized state body in the field of customs in the manner prescribed by article 434 of the Code.

To be included in the register of authorized economic operators, a legal entity submits an application to the authorized state body in the field of customs.

The form of this application, the procedure for filling it out and the list of documents confirming the information declared in it, are determined by the Commission.

2. The period for consideration of an application cannot exceed thirty calendar days from the date of its registration.

Article 240

1. Suspension, renewal of the certificate and exclusion from the register of authorized economic operators are carried out in accordance with article 435 of the Code subject to the provisions of this article.

2. The Government of the Kyrgyz Republic may establish additional grounds for suspension of the certificate and additional grounds for exclusion of an authorized economic operator from the register of authorized economic operators.

Article 241. Ensuring the performance of the duties of an authorized economic operator

1. Security for the fulfillment of the obligations of an authorized economic operator shall be provided in cases where such security is a condition for inclusion in the register of authorized economic operators, in the amount determined in accordance with article 436 of the Code.

2. The performance of the obligation of an authorized economic operator is ensured by the methods specified in clauses 1 and 2 of part 1 article 64 of this Law.

3. The procedure for applying methods to ensure the fulfillment of the duties of an authorized economic operator, the procedure for reducing the amount of security for the fulfillment of the duties of an authorized economic operator in accordance with paragraph 9 articles 436 of the Code, as well as the currency in which such security is provided, are established by the Government of the Kyrgyz Republic.

4. The return of the security for the fulfillment of the duties of an authorized economic operator is carried out if the legal entity does not have an obligation not fulfilled within the established period to pay customs duties, taxes, special, anti-dumping, countervailing duties, penalties, interest in the cases provided for in paragraph 12 articles 436 Code.

The return of security for the performance of the duties of an authorized economic operator is carried out by the authorized state body in the field of customs regulation in the manner established by the Government of the Kyrgyz Republic.

The procedure and cases for the return of documents confirming the provision of security for the performance of the duties of an authorized economic operator are established by the Government of the Kyrgyz Republic.

Article 242. Special simplifications granted to an authorized economic operator

1. Special simplifications are understood as the specifics of certain customs operations and customs control and other specifics of the application of the provisions of the Code and this Law, applied depending on the type of certificate of an authorized economic operator.

2. The certificate of the first type entitles the authorized economic operator to use the special simplifications provided for in paragraph 2 articles 437 of the Code.

3. The certificate of the second type entitles the authorized economic operator to use the following special simplifications:

1) special simplifications provided for in subparagraphs 1, 3-4, 6-10 of paragraph 3 articles 437 of the Code;

2) temporary storage in structures, premises (parts of premises) and (or) in open areas (parts of open areas) of an authorized economic operator of goods of persons who are not authorized economic operators.

4. The certificate of the third type entitles the authorized economic operator to use the special simplifications specified in parts 2 and 3 of this article.

Article 243

Carrying out customs operations related to the arrival of goods into the customs territory or departure of goods from the customs territory, temporary storage of goods in structures, premises (parts of premises) and (or) open areas (parts of open areas) of an authorized economic operator, completion of the customs procedure of the customs transit upon delivery of goods to the customs control zone created in the facilities, premises (parts of premises) and (or) on open areas (parts of open areas) of an

authorized economic operator, as well as the performance of customs operations and the release of goods before filing a declaration for goods, the declarant of which an authorized economic operator acts, are carried out taking into account the features established by articles 438-441 of the Code.

Article 244. Obligations of an authorized economic operator

1. An authorized economic operator is obliged to:

1) comply with the conditions for inclusion in the register of authorized economic operators, provided for in subparagraph 7 of paragraph 1 articles 433 of the Code;

2) ensure the fulfillment of the duties of an authorized economic operator in accordance with article 436 of the Code;

3) inform the authorized state body in the field of customs affairs about the change in the information declared by him when included in the register of authorized economic operators, and submit documents confirming these changes, within fourteen calendar days from the date of change in such information or from the day when he became aware about such changes;

4) fulfill the obligation to pay customs duties, taxes, special, anti-dumping, countervailing duties in accordance with the Code no later than the last day of the period specified in the Notification sent by the customs authority in accordance with paragraph 3 article 55 and paragraph 3 article 73 of the Code;

5) perform other duties established by the Code, international treaties and acts in the field of customs regulation and the legislation of the Kyrgyz Republic in the field of customs.

2. Authorized economic operators included in the register of authorized economic operators with the issuance of certificates of the first or third type, in addition to complying with the obligations provided for in paragraph 1 of this article, must also comply with the requirements for seals determined by the Commission in accordance with subparagraph 6 of paragraph 2 articles 437 of the Code.

3. Authorized economic operators included in the register of authorized economic operators with the issuance of certificates of the second or third type, in addition to complying with the obligations provided for in paragraph 1 of this article, must also comply with the obligations provided for in paragraph 3 articles 442 of the Code.

4. In case of failure to provide the customs authority with information on changes in the information declared by it when included in the register of authorized economic operators, within fourteen calendar days from the date of change of such information or from the day when it became aware of such changes, the authorized economic operator shall be liable in accordance with the legislation of the Kyrgyz Republic on violations.

5. In the event of suspension of the validity of a certificate issued to a legal entity or exclusion of a legal entity from the register of authorized economic operators, this entity shall be obliged to carry out, during the transportation (transportation) of goods in accordance with the customs procedure of customs transit, during the temporary storage of goods and in other cases, customs operations or other actions, the obligation to perform which arose before the suspension of the validity of the certificate or the exclusion of the legal entity from the register of authorized economic operators.

Article 245. Interaction between customs authorities and authorized economic operators

In order to organize interaction between the authorized state body in the field of customs regulation and the authorized economic operator, an agreement (memorandum or other document) may be concluded.

SECTION IX. TRANSITIONAL PROVISIONS. FINAL PROVISIONS

Chapter 44. Transitional Provisions

Article 246. General transitional provisions

1. This Law applies to relations regulated by the Code, international treaties and acts in the field of customs regulation and arising from the date of its entry into force.

2. The application of transitional provisions is carried out in accordance with section IX of the Code, taking into account the specifics established by this section.

3. If international treaties and acts in the field of customs regulation, adopted in accordance with the Code, have not entered into force at the time of its entry into force, then until their entry into force, the legislation of the Kyrgyz Republic governing the relevant legal relations is applied, unless otherwise established article 444 of the Code.

Article 247. Transitional Provisions to Article 59 of the Code

1. Until the Commission determines the specified in subparagraph 4 of paragraph 2 article 59 Code of the list of goods in respect of which deferment or installment payment of import customs duties may be granted:

1) to agricultural machinery for the purpose of applying subparagraph 4 of paragraph 2 article 59 The Code includes agricultural machinery classified in sub positions 8424 81, 8433 51 and 8433 59 of the Commodity Nomenclature of Foreign Economic Activity;

2) The Government of the Kyrgyz Republic may determine a list of other goods for which deferral or installment payment of import customs duties may be granted in accordance with subparagraph 4 of paragraph 2 article 59 of the Code.

2. Until the Commission determines the list of goods for which deferral or installment payment of import customs duties may be granted, specified in paragraph 3 article 59 of the Code, deferment or installment payment of import customs duties with payment of interest for deferral or installment payment of import customs duties in accordance with article 60 of the Code is provided for a period of not more than six months from the day following the day of release of goods in accordance with the customs procedure for release for domestic consumption, if there is a reason provided for in subparagraph 7 of part 1 of paragraph 1 of Article 6 of the Agreement on the grounds, conditions and procedure for changing the terms for payment of customs duties dated May 21, 2010, and taking into account parts 2 and 3 of the said paragraph.

Deferral or installment payment of import customs duties on the specified basis is provided in accordance with chapter 8 of the Code.

Article 248

1. Before the entry into force of an international treaty within the Union allowing the filing of a declaration for goods with any customs authority in the customs territory, the declaration for goods shall be filed in accordance with article 449 of the Code.

2. The period of temporary storage of goods in temporary storage on the day the Code comes into force is calculated in accordance with article 101 of the Code.

3. Goods, the customs declaration for which was registered by the customs authority prior to the entry into force of the Code and this Law, shall be placed under the declared customs procedure in the manner and under the conditions established by the customs legislation of the Customs Union and the legislation of the Kyrgyz Republic in the field of customs affairs on the day of registration by the customs authority for this customs declaration.

4. In relation to goods, the customs declaration of which, prior to the entry into force of the Code, was carried out taking into account the specifics established by Articles 224-228 Law of the Kyrgyz Republic "On customs regulation in the Kyrgyz Republic" in accordance with article 194 of the Customs Code of the Customs Union, the performance of customs operations related to their release, placement under customs procedures and (or) completion of customs procedures, after the entry into force of the Code and this Law, is carried out in the manner and under the conditions established by the customs legislation of the Customs Union and the legislation Kyrgyz Republic in the field of customs.

Article 249

Features of the application of customs procedures of a free customs zone, including a free customs zone in separate free economic zones, a free warehouse, which, in accordance with articles 454,455 and 456 of the Code are established by the legislation of the Kyrgyz Republic, determined by the Government of the Kyrgyz Republic.

Chapter 45

Article 250. Recognition as invalid of some legislative acts of the Kyrgyz Republic

Recognize as invalid from the date of entry into force of this Law:

1) article 1 Law of the Kyrgyz Republic "On Amendments to Certain Legislative Acts of the Kyrgyz Republic" dated December 30, 2014 No. 172 (Bulletin of the Jogorku Kenesh of the Kyrgyz Republic, 2014, No. 11, Art. 936);

2) Law of the Kyrgyz Republic "On customs regulation in the Kyrgyz Republic" dated December 31, 2014 No. 184 (newspaper "Erkin Too" dated June 19, 2015 No. 56);

3) Law of the Kyrgyz Republic "On amendments to Law of the Kyrgyz Republic "On customs regulation in the Kyrgyz Republic" dated June 6, 2017 No. 99 (Bulletin of the Jogorku Kenesh of the Kyrgyz Republic, 2017, No. 6, art. 502).

Article 251. Procedure for the entry into force of this Law

This Law shall enter into force upon the expiration of fifteen days from the date of its official publication.

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The Government of the Kyrgyz Republic within six months to bring its decisions in line with this Law.

**President of the Kyrgyz
Republic**

S. Jeenbekov