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Customs services

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Tax & Legal

Why is it important to understand the customs legislation?

The Customs Service of Uzbekistan, as a legitimate representative of the Uzbek government, implements the country's customs policy, as part of the domestic and foreign policy of Uzbekistan, in accordance with the tasks assigned to it. The methods by which the customs policy is implemented affect the interests of a wide range of businesses engaged in the import and export of goods.

Among these methods are the legal rules and regulations that directly and unambiguously control the actions of all parties involved in implementing the customs policy: on one hand, the customs authorities, and on the other the participants with foreign economic activities.

Under the established regime, observance of all formalities related to the customs legislation is key to carrying out successful foreign economic activity in Uzbekistan.

Consulting participants in foreign economic activity regarding customs issues

What customs-related services are on offer?

Our company provides services aimed directly at assisting clients in the understanding and practical application of existing statutory rules and regulations governing import and export of goods.

Another key element of our services is to enable businesses to avoid the material and reputational risks associated with violating customs legislation of Uzbekistan.

In connection with the above, we offer several services, including:

1. Projects associated with the client's needs.
2. Audit projects.
3. Projects related to mergers and acquisitions.

These services can obviously be further tailored to deal with the specific issues faced by our clients with respect to their foreign economic activities.

A more detailed description of these services is provided below.

1. Projects associated with the client's needs

Consulting services regarding the application of customs legislation includes consultation on:

1. Application of the provisions of customs legislation in respect of the import/export of goods, including payment of customs duties and taxes.
2. Application of the particular qualities of the periodic, preliminary, temporary customs declaration of goods, including unassembled, disassembled, incomplete and unfinished forms.
3. Receiving a preliminary decision regarding the classification of goods.
4. Carrying out preliminary calculations of customs duties and taxes applied to imported and exported goods.
5. Other customs related issues, as well as issues with the legislation of the Republic of Uzbekistan related to customs declaration and customs control.
6. Protection of intellectual property rights on the part of the customs authorities.
7. Analysis and review of transactions for compliance with foreign currency regulation and international taxation.

After completing these projects, we provide a memorandum containing the analysis of the current customs legislation, as well as other Uzbek and international legislation considered relevant to the issues raised, practical application of that legislation, an analysis of the situation and possible ways to minimize the risks involved.

2. Audit projects

Audit projects are aimed at identifying possible risks arising for a client having foreign economic activities directly violating customs legislation prior to checks carried out by the customs authorities. These projects are carried out following the release of goods, in accordance with the relevant customs procedure.

The results of these projects allow clients with foreign economic activities to independently identify and correct any mistakes and irregularities in their customs declaration of goods, in order to avoid sanctions stipulated by the customs, administrative and criminal legislation.

An audit project is a review of a customs declaration and other documents, carried out with the following aims:

1. To analyze foreign trade agreements, paying close attention to the mandatory availability of articles applied during the customs declaration process;
2. To review the structure of import and export operations;
3. To analyze the accuracy of calculations to determine customs value of imported goods;
4. To analyze the correct application of customs procedures for goods;
5. To analyze the correct application of measures set by the tariff regulations in respect of goods (licensing, certification, etc.);
6. To analyze the accuracy of determining country of origin of imported goods and the application of the correct tariff preferences;
7. To analyze customs payments and taxes.

Each audit project is concluded by providing the client with a report containing an analysis of customs declarations and/or declarations for the goods, as well as related customs documents, errors and violations, and recommendations for their possible elimination.

Audit projects are aimed at identifying possible risks of violating customs legislation

3. Projects related to mergers and acquisitions

Projects related to mergers and acquisitions (M&A) involve carrying out a pre-investment analysis of the foreign economic activity of the target company (customs due diligence) with regard to compliance with customs legislation. The aim of these projects is to avoid the application of sanctions to the acquiring company as stipulated by the customs, administrative and criminal legislation in the event that violations of customs legislation are found to have been committed.

The analysis used to carry out these projects involves a lot of the procedures followed when conducting audit projects.

Each M&A project is concluded by providing the client with a report containing an analysis of the correct application of customs legislation on the import and/or export of goods, as well as any identified risks, a list of the sanctions stipulated by the customs, administrative and criminal legislation, and possible ways of eliminating these risks.

Moreover, this report can be used in the future after the proposed transaction has been completed, in order to better understand the activities of the target company in relation to the import and/or export of goods and vehicles.

How Deloitte can help

The Deloitte Customs Group was founded within the framework of Deloitte in order to enable us to offer our clients a multilateral approach to their business needs and provide them with high quality consulting services in the field of customs legislation.

The Deloitte customs group provides services aimed directly at the assistance of the participants in foreign economic activity in the understanding and practical application of legally established norms and rules regulating the import and export of goods. Our projects are performed by a team of specialists who have both theoretical and practical knowledge in the field of customs, which, in our opinion, is the key to quality work.

How to contact us

If you have any questions regarding the information contained in this brochure, please do not hesitate to contact any member of our team:



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