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Uzbekistan has changed the procedure for filling out a customs value declaration

The State Customs Committee of the Republic of Uzbekistan adopted the Resolution “On introducing amendments and additions to the Instruction on the procedure for filling out the customs value declaration” under registration number No. 2868 dated March 14, 2017.

In accordance with the changes in case of impossibility to submit documents when a medium or high indicator of the level of risk is identified by the management system

risks applied by the customs authorities, if the declared customs value is lower than the customs value of goods imported within the last 90 (ninety) calendar days accepted under method 1, written explanations of the buyer or seller, including information about such documents, may be accepted.

Moreover, when determining the customs value under method 1, documents are indicated that can be submitted voluntarily in order to confirm that

that there is no interdependence between the parties to the transaction:

- ▶ documents confirming the cost of identical or similar goods when sold to buyers when sold to buyers not related to the seller for import into the customs territory of the Republic of Uzbekistan;
- ▶ documents confirming the customs value of identical or similar goods, determined by methods 4 or 5;
- ▶ information about identical goods shipped by the seller to countries other than the Republic of Uzbekistan.

Also when determining the customs value according to method 2 or 3, in cases where adjustment is necessary, the declaring person provides documents and information confirming the costs of delivering the goods to the place of their import into the customs territory of the Republic of Uzbekistan. These documents can be provided in case of differences in the terms of delivery of the goods, mode of transport or geographic address.

Practice areas

[CUSTOMS LAW, INTERNATIONAL TRADE & WTO](#)

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UZBEKISTAN