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Uzbekistan introduces a new procedure for determining the customs value of imported products

The Cabinet of Ministers of the Republic of Uzbekistan approved the Regulation on the procedure for determining the customs value of goods imported into the customs territory of the Republic of Uzbekistan by Resolution No.160 dated April 6, 2022 (the "Regulation"). Resolution No.160 was adopted in accordance with Decree of the President "On measures to further improve the activities of justice bodies and institutions in the implementation of state legal policy" No.УП-5997 dated May 19, 2020.

In accordance with the approved Regulation, the determination of the customs value of goods and the procedure for their application is carried out by 6 methods. In this case, the first method is considered the main one and the following methods are applied only if it is impossible to apply the first method in sequential order.

Moreover, the Regulation specifies:

- ▶ the procedure for studying cases of the presence of a relationship between the seller and the buyer and determining the customs value;
- ▶ the procedure for determining the customs value of digital products imported through a material carrier;
- ▶ the procedure for determining and reviewing the customs value of goods imported without declaring or incorrectly specified in the declaration;
- ▶ the procedure for determining the customs value of temporarily imported goods that are in free circulation and conditionally exempt from customs duties and taxes;
- ▶ the procedure for determining the customs value of goods in respect of which exemptions for the payment of customs duties are applied.

The Regulation comes into force on May 1, 2022.

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