

Turkmenistan Customs & Import Guide 2026

Customs Clearance, Import Duties, Documentation & Practical Procedures

A practical guide for importers, investors and international businesses operating in Turkmenistan.

CUSTOMS PROCEDURES

Declarations, clearance and customs regimes

IMPORT DUTIES & TAXES

Tariff classification, excise and exemptions

IMPORT DOCUMENTATION

Shipping documents, permits and certificates

PRACTICAL COMPLIANCE

Risk checks, timelines and useful checklists

Scope, Sources and Important Limitations

IMPORTANT NOTICE

This guide provides a practical overview of customs procedures in Turkmenistan based on reviewed legislative consolidations and identified official resources. It is not a certified statement of legislation effective on 22 October 2026. Import duties, fees, excise treatment and product-specific permits must be checked against current primary instruments for each shipment. The guide is general information. Bilermen Hyzmatdashlar LLP is a consulting firm, not a licensed legal practice; this publication is not legal, tax or customs advice. Transaction-specific requirements depend on the goods, importer, customs procedure, applicable exemptions and current regulatory practice. Obtain a dated assessment of the particular tariff code, origin, procedure, import taxes and claimed relief before placing a binding order. Confirmed instrument-version dates and unresolved questions are collected in the “What may change” table in Annex C.

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CHAPTER 01

Executive Summary

The publication date does not mean that every rate and exemption mentioned is automatically current. Confirmed instrument-version dates and remaining discrepancies are collected in the “What may change” table in Annex C. For each shipment, keep confirmation of the tariff, permits and payments.

Importing commercial goods into Turkmenistan requires early coordination between the overseas supplier, local importer, carrier and, where appropriate, a customs broker. The most significant planning issues are the importer’s legal role, product classification, import restrictions, documentary consistency, customs value and eligibility for any exemption.

Customs release is only one stage of the process. Goods may be subject to internal customs transit, temporary storage, regulatory checks and continuing restrictions after release. Companies should not treat the country of dispatch as proof of origin or assume that an investment contract automatically qualifies a shipment for duty relief.

FIVE POINTS TO VERIFY BEFORE SHIPMENT

- 1 Identify the local importer/declarant and the intended customs procedure.
- 2 Confirm the Turkmenistan tariff classification and origin of each product.
- 3 Check whether permits, certificates or other product controls apply.
- 4 Confirm current duties, taxes, fees and the documentary basis for any exemption.
- 5 Agree who pays for delays, storage, customs brokerage and additional regulatory work.

CHAPTER 02

Legal and Regulatory Framework

The Customs Code establishes the core rules for arrival, customs procedures, declaration, valuation, control, payment and appeals relating to customs operations. Separate legislation and presidential or government instruments address customs duty schedules, customs fees, investment incentives, taxation and product-specific requirements.

The legal hierarchy and current applicability of each instrument must be checked for the relevant shipment. The existence of an older consolidated copy in a legal database does not, by itself, confirm that all rates and exemptions remain unchanged.

CHAPTER 03

Planning an Import

The importer should confirm who can act as declarant under the Customs Code and whether a locally registered customs broker will be engaged. A foreign supplier should not assume that it can act as declarant in the same manner as a locally established business.

Core commercial file

- Signed contract and any specifications or annexes.
- Commercial invoice and packing list with consistent descriptions, quantities and values.
- Transport documents and available insurance and freight information.
- Product technical documentation, origin evidence and applicable regulatory approvals.
- Documents substantiating a claimed customs exemption or special procedure.

Incoterms and the contract should allocate responsibility for freight, insurance, customs clearance, duties and taxes. Contractual allocation does not automatically change statutory liability under Turkmenistan customs law.

CHAPTER 04

Tariff Classification and Origin

The Commodity Nomenclature for Foreign Economic Activity of Turkmenistan is based on the international Harmonized System. Each declared product must be assigned the correct classification. A classification used by the exporting country does not automatically bind Turkmenistan customs authorities (Customs Code, Arts. 21–22).

Origin generally depends on where goods were wholly obtained or sufficiently processed, not simply where they were sold or shipped. The Customs Code provides criteria for substantial transformation and special origin rules for qualifying disassembled goods delivered in several consignments (Arts. 12–15).

Advance rulings

The Customs Code provides for advance decisions concerning classification or origin. The reviewed text generally provides a 30-day decision period where further information or examination is not required; rulings are binding on customs authorities and generally valid for three years, subject to statutory amendment or cancellation (Arts. 23–26). The current application process should be confirmed before use.

Origin evidence and preferences

Declarations and certificates of origin are recognised forms of evidence. Proof of origin is especially relevant where tariff preferences are claimed or origin affects import restrictions. The existence of a

bilateral trade relationship is not sufficient evidence of duty-free treatment for a specific product (Arts. 16–20).

CHAPTER 05

Import Duties, Taxes and Customs Fees

A complete landed-cost estimate may include customs duties, applicable import taxes, customs clearance and other customs fees, freight, insurance, storage and brokerage. These items have different legal bases and must not be conflated.

Selected published rates by product category (not a universal 2026 tariff)

Indicative product category	Rate in the reviewed instrument	Instrument / effective date / Adalat ID
Gypsum and anhydrite	50% of customs value	No. 698; 1 April 2018; ID 6887
Water-based paints, putty, plastic and aluminium windows and doors, metal roof tiles, expanded-polystyrene decor, 60 × 60 fire-protection panels, polypropylene sacks and plastic household goods	10% of customs value	No. 698; 1 April 2018; ID 6887
Drip-irrigation pipes, corrugated sewer pipes up to 120 mm, sanitary ceramics, fire doors and electrical panels	5% of customs value	No. 698; 1 April 2018; ID 6887
Meat and sausage products (1601), vegetable products (2001/2004), tomato paste (2001/2002), juices (2009), still mineral water (2201 10 110) and soft drinks (2202)	USD 2 per kg or litre, as specified for the product	No. 14394; 1 October 2015; ID 2618
Motor vehicles (headings 8702–8705)	Under the resolution: 2–50% of customs value depending on age; a minimum per cm ³ of engine capacity may apply	No. 14658; 1 May 2016; ID 2448
Electric and hybrid vehicles	Under the resolution: exemption for electric vehicles; 50% rate reduction for hybrids	No. 14658; 1 May 2016; ID 2448

Sources: No. 698 (ID 6887, effective 1 April 2018), No. 14394 (ID 2618, effective 1 October 2015) and No. 14658 (ID 2448, effective 1 May 2016), Adalat, consulted 22 October 2026. These are provisions for specified product categories, not a universal 2026 tariff. Before filing, verify that the resolutions and rates remain in force, that the full tariff code matches and that no restrictions or exceptions apply. The full import-duty list in Annex 2 to Resolution No. 12385 of 27 June 2012 was not publicly obtainable. Annex 2 to Resolution No. 9925 concerns export duties, not import duties.

Presidential Resolution No. 9925 of 27 July 2008 (procedure for paying customs duties and export-duty lists; its import lists were repealed by Resolution No. 13034 of 4 June 2013). Under State Customs Service Order No. 205 of 20 April 2016, the import-duty list is Annex 2 to Presidential Resolution No. 12385 of 27 June 2012, which is not publicly available; current commodity rates require confirmation.

Customs fees — official published reference and transaction verification

Fee category	Published rate / historical legal reference	Verification status (10 October 2026)
Customs clearance	0.2% of customs value	Rate also shown on official Customs Service fee webpage; transaction applicability and later legal amendments not independently confirmed.
Customs escort	0.2 of statutory base amount per officer-hour	Rate also shown on official Customs Service fee webpage; transaction applicability and later legal amendments not independently confirmed.
Customs storage	0.3% of customs value per day	Rate also shown on official Customs Service fee webpage; transaction applicability and later legal amendments not independently confirmed.

Resolution No. 13169 provides specific customs-fee exemptions, including for budget-funded bodies, diplomatic missions, personal baggage and certain postal items (up to 30 kg per month on import and 50 kg on export). A partial escort hour or storage day counts as a full one. Commercial consignments are not automatically exempt. Source: Adalat, ID 2714, consulted 22 October 2026. Check the resolution for applicability to the particular person, shipment and procedure.

Fee exemptions and storage arrangements depend on the applicable procedure. Confirm the legal basis, chargeable period and any exclusion before estimating customs-storage costs; commercial warehousing is a separate service.

VAT on domestic transactions and excise on imports have different taxable events and rules. The main legal position and procedure-specific exceptions are set out below and in Annex E. Do not automatically apply the 15% rate to customs value.

VAT and excise on import: what the law establishes

The reviewed VAT chapter of the Tax Code (Arts. 95–113) contains no identified provision charging VAT on the import of goods; its taxable transactions are described as taking place within Turkmenistan. The domestic VAT rate therefore cannot automatically be treated as a border charge. In our assessment, this leaves open the VAT consequences of a later domestic sale. Import excise is governed by Arts. 117(9)–(11), 124(1), (3) and 128(4): its base includes customs value plus payable duties and fees but excludes

excise itself; customs calculates it and payment is due before or during clearance. Article 123 sets procedure-specific treatment; confirm its application to temporary imports against the full article. In practice, the outcome depends on the goods, procedure and documents, so record each charge separately. Sources: Adalat ID 1013 and the Mejlis text, consulted 22 October 2026.

Use official calculators to test arithmetic, not to determine tax liability or investor eligibility. Obtain a dated, transaction-specific tax assessment before agreeing a fixed delivered price.

Estimating Import Duties: Practical Method

Step 1 — Confirm the product description and Turkmenistan tariff code. Published tariff lists may specify a narrower product category than the full tariff heading. A foreign supplier's HS code is a starting point, not a binding local classification.

Step 2 — Determine customs value under the statutory valuation rules, including any required adjustments. Do not assume invoice value always equals customs value.

Step 3 — Identify the type of duty: ad valorem (percentage of customs value), specific (amount per unit), or combined. For combined rates, apply the exact legal formula rather than selecting one component arbitrarily.

Step 4 — Calculate customs duties, customs fees, and any applicable taxes separately. Assess whether a specific exemption applies to each charge; exemption from duty does not automatically remove all fees or taxes.

Step 5 — Verify rates against the latest binding instruments and the official Customs Service tariff resources immediately before shipment. The official online calculator, where available, is a planning aid, not a binding ruling.

EXAMPLE

Illustration (not a tariff quotation): USD 20,000 customs value × a hypothetical 5% ad valorem duty = USD 1,000. No 2026 commodity rate is implied. Chapter 8 gives a fuller equipment-cost example.

EXAMPLE

Illustrative specific-duty example: if the applicable confirmed rate were USD 3 per kg and the chargeable quantity 500 kg, duty would be USD 1,500, before other charges. Product scope and current rate must be verified independently.

Published customs-fee reference (website consulted 10 October 2026). The State Customs Service fee page shows clearance at 0.2% of customs value, escort at 0.2 of the statutory base amount per officer-hour, and customs storage at 0.3% of customs value per day. These figures are published references, not confirmation that every charge applies to a given shipment. Verify the current legal instrument, exclusions, fee base and chargeable period before use.

Official references consulted for this October 2026 review: <https://customs.gov.tm/ru/customs-info/customs-fees/fees> ; <https://customs.gov.tm/ru/customs-info/customs-fees/duties> ; <https://customs.gov.tm/ru/tariff-calc/import> . The import calculator itself warns that its outputs are informational and must be checked against shipment documents.

EXAMPLE

Customs-storage sensitivity example. At a hypothetical customs value of USD 109,000, a 0.3% daily charge gives a USD-equivalent arithmetic result of USD 327 for one chargeable day or USD 1,635 for five. These are conditional illustrations, not invoices or amounts necessarily payable in US dollars. Confirm the applicable customs value and conversion rules, when charging begins and ends, the relevant storage regime and any exemptions; private warehousing follows separate terms.

Before shipment, retain a dated cost sheet with the confirmed commodity code, customs value, duty and fee sources, claimed exemptions, storage contingency, tax status and named reviewer. Flag unresolved items explicitly for commercial approval.

CHAPTER 06

Import Permits and Product Compliance

Some goods require additional authorisations before release or use. Depending on the product, relevant controls may concern conformity, health and sanitary requirements, plant quarantine, veterinary requirements, pharmaceuticals, regulated equipment or other restricted categories.

The importer should map the exact product description and classification to the current regulatory requirements and confirm which body issues each approval. A generic certificate list is not a substitute for product-level verification.

Official product-certification document checklist (source cross-check, 10 October 2026). The Turkmenstandartlary certification department publishes a procedure for imported goods identifying an application, customs inspection or temporary-storage record, customs declaration, contract where applicable, invoice, contractual quality documents where applicable, and representative authorisation. This is an agency-published procedural checklist, not proof that identical requirements apply to every product, applicant or office. Check the competent certification body, product category, sequencing and any updated requirements before shipment: <https://www.tds.gov.tm/ru/bolumler/21> .

Product-level screening: a five-part procedure

First, describe each product precisely: commercial name, manufacturer, model, technical function, materials, intended user and, where relevant, ingredients or composition. The tariff code is a starting point for screening, not proof that no separate product-control rules apply.

Second, identify the relevant control category. Potential screening lanes include food and beverages (food safety and sanitary controls); live animals and animal-origin products (veterinary controls); plants, seeds and plant products (phytosanitary controls); medicines and medical devices (sector-specific

authorisation); electrical, mechanical and industrial equipment (technical conformity and safety); and chemicals or other controlled products (special restrictions). These are risk categories for inquiry, not a verified exhaustive list of mandatory Turkmenistan permits.

Third, obtain written confirmation of the competent authority, the exact legal instrument, the required permit or certificate, its applicant and validity, and whether approval must be issued before shipment, before arrival, or before release. Do not assume that a foreign CE marking, test report, sanitary certificate or certificate of free sale will be accepted as a local authorisation.

Fourth, align the approval with the shipment. Check whether the document identifies the correct importer, producer, manufacturing site, product model, batch or serial number, quantity, country of origin and intended use. Check original-document, translation, authentication and validity requirements with the responsible authority or authorised representative.

Fifth, preserve a decision trail. Record the official consulted, the date, the product description supplied, the legal basis and the response. If the requirement is unresolved, classify the shipment as not ready for dispatch and seek a formal determination or qualified local advice.

Certification timing and language — The Turkmenstandartlary import-certification guidance refers to customs inspection or temporary-storage records and a customs declaration among the supporting documents. Importers should therefore confirm the practical sequencing with customs and the certification body; do not assume that a final certificate must always be obtained before the goods physically arrive. The same guidance calls for documents in the state language or duly translated, with a limited possibility of accepting another language by agreement where the file is extensive. Source: <https://www.tds.gov.tm/ru/bolumler/21> (consulted 10 October 2026).

Measurement equipment and specialised communications devices — The same certification guidance asks for evidence of entry in the State Register of Measuring Instruments when the imported product is a measuring instrument or incorporates one. A separate Turkmenstandartlary digital-service page lists additional paperwork for imported data-transmission and communications equipment, including authorisation where applicable. Treat these as category-specific screening triggers, not as universal requirements for all machinery or electronics. Source: <https://www.tds.gov.tm/ru/sanly-hyzmatlar/6-departament-sertifikacii-kiberbezopasnosti> (consulted 10 October 2026).

Restricted-goods lists: scope warning — The State Customs Service publishes restrictions and prohibited-goods information, including passenger-oriented lists. Those lists should not be copied wholesale into a commercial-import checklist: their scope, exemptions and addressees may differ. For business shipments, obtain the current legal basis and written product-specific guidance. Source: <https://customs.gov.tm/ru/articles/for-individuals/45> (consulted 10 October 2026).

Practical control matrix (indicative, not a permit catalogue)

Product category	Potential regulatory issue	Pre-shipment action
Food, beverages and food-contact materials	Sanitary/food-safety requirements; possible labelling and testing	Identify the current competent authority, commodity-specific requirements and whether shipment/batch certificates are needed.

Product category	Potential regulatory issue	Pre-shipment action
Live animals, meat, dairy and other animal-origin goods	Veterinary import conditions and supporting certificates	Check origin-country eligibility, health documentation and border inspection arrangements.
Plants, seeds and agricultural goods	Phytosanitary or plant-quarantine requirements	Confirm commodity restrictions, phytosanitary certificate and inspection arrangements.
Medicines, medical devices and related products	Product registration, sector approvals and importer eligibility	Verify product-specific rules with the relevant health authority; do not rely solely on foreign marketing approval.
Industrial machinery, electrical goods and pressure equipment	Technical conformity, safety and potentially installation/use approvals	Confirm which standards and certificates apply to the exact model and intended use.
Chemicals, dual-use or otherwise restricted goods	Special permits, end-use controls or prohibitions where applicable	Screen exact composition, classification, end user and intended application before contracting.

Where the source materials reviewed do not identify a current binding permit rule, this guide deliberately does not name a particular ministry, form, fee or processing time. Those details require live, product-specific verification. An unverified “no permit required” conclusion should not be used to authorise shipment.

Permit evidence: minimum pre-shipment file

The importer should retain the exact product identity (manufacturer, model, composition, intended use and, where relevant, batch or serial numbers), the proposed local tariff classification, and a written record of the permit screening. A general product catalogue is often insufficient to identify a controlled item reliably.

Where an authorisation is required, verify the named holder, product scope, validity dates, quantity limits, permitted route or border point if stated, and whether originals or certified translations must accompany the shipment. Check that the invoice and packing list use consistent descriptions and units.

Foreign-issued conformity or safety certificates can support a technical file, but must not be assumed to replace Turkmenistan-specific registration, sanitary, veterinary, phytosanitary or other authorisations. The responsible authority and legal basis must be confirmed for the actual product.

For multi-shipment projects, maintain a permit register linking each approval to purchase orders, shipment identifiers, quantities used and remaining authorised quantities. A permit obtained for one shipment should not be presumed transferable to a different importer, model or batch.

If the applicable legal requirement cannot be confirmed, obtain transaction-specific clarification from the competent authority before dispatch. This guide does not provide a definitive commodity-by-commodity permit catalogue.

CHAPTER 07

Arrival, Transit, Storage and Clearance

Arrival and internal customs transit

Goods arriving at the customs border may be subject to presentation and internal customs transit to the destination customs office. Under the reviewed Customs Code, the transit period is generally limited to 10 days and may reach 20 days in specified circumstances (Art. 47). Completion of transit is not the same as release for free circulation.

Temporary storage

The general temporary storage period is one month, with a possible extension following a justified request up to a general maximum of six months, subject to exceptions (Art. 62). The separate rule permitting storage on a transport vehicle for up to 10 days must not be mistaken for the general storage period (Art. 71).

Declaration and release

An import declaration must generally be submitted within 30 days of the relevant customs presentation or completion of internal transit (Art. 79). An advance declaration may be filed subject to the statutory presentation period (Art. 80). Customs release generally takes place within three days after acceptance of the declaration and receipt of required documents and information, subject to exceptions (Art. 91). These periods overlap and must not be added together as a guaranteed end-to-end clearance time. An incomplete declaration under Article 85 is a separate, conditional mechanism: it requires sufficient information for release, payment, restrictions and goods identification, plus a written undertaking to supply missing particulars within the period set by customs (not more than 45 days for foreign goods). It should not be presented as a blanket right to defer ordinary supporting documents.

Conditional release and unclaimed goods

Certain releases remain subject to restrictions, particularly where a benefit depends on the intended use of goods or outstanding regulatory documents (Art. 90). Goods whose temporary storage period expires may become subject to statutory disposal procedures; expiry alone does not automatically transfer ownership to the state (Arts. 350–354).

Declaration Preparation and Customs Brokers

The State Customs Service publishes instructions for cargo and transit declarations. Based on the previously identified official guidance, the declaration is prepared in Turkmen, with permitted Latin-script

entries for specified foreign names and identifiers. Confirm the current version of the instruction and any updated electronic filing rules.

The previously identified guidance describes a main sheet for one product and supplementary sheets covering three additional products each, with a stated upper limit of 999 product entries per declaration. Different customs procedures may require separate declarations. These implementation details remain subject to final version verification.

For complex machinery, the importer should reconcile the contract, packing list, technical specification, serial numbers and proposed tariff codes before shipment. Separate consignments of disassembled equipment can raise additional classification and origin questions; special rules must be checked rather than assumed.

An authorised customs broker can prepare and submit customs documentation within the scope of its legal authority. Verify the broker's current registration, product-sector experience, fees, document responsibilities and the process for correcting declarations. An official broker list is available at customs.gov.tm/ru/export-import/brokers (checked 22 October 2026).

Before release, retain evidence supporting valuation, classification, origin, regulatory approvals and exemptions. After release, preserve declaration amendments, customs decisions and accounting records for the relevant statutory retention period.

CHAPTER 08

Customs Valuation and Payment

Customs value is determined under the valuation methods and sequence established in the Customs Code (Arts. 260–267). Commercial invoices are essential but may not be sufficient by themselves to establish the correct customs value. The importer should retain evidence supporting the transaction, freight, insurance and other relevant adjustments.

The reviewed Code provides for conversion into Turkmen manat using the applicable Central Bank exchange rate on the date the declaration is accepted and links duty-rate application to that date (Arts. 269–270). The specific payable amounts should be checked against the current legislation and the shipment's circumstances.

Valuation bridge: invoice price, customs value and landed cost

Three different amounts must be kept separate. The commercial invoice records the seller's price under the agreed contract terms. Customs value is the legally determined value under Customs Code Articles 260–267; it may differ from the invoice amount because of statutory additions, exclusions, and the selected valuation method. Landed cost is a commercial budgeting measure, not a customs valuation method, and may include customs payments, local transport, broker charges, storage, financing and other project expenses.

ILLUSTRATIVE TRANSACTION (USD; FIGURES ARE INVENTED FOR TEACHING PURPOSES ONLY)

Assume industrial equipment is sold for USD 100,000 on terms that exclude freight and insurance to the relevant customs border. Assume qualifying freight to that border is USD 8,000 and qualifying insurance is USD 1,000, with no other additions or deductions. On these assumptions only, the preliminary transaction-method customs value is USD 109,000. The customs value must be reassessed if freight or insurance is already included in the invoice, if the contract uses different Incoterms, or if another valuation adjustment is required.

For arithmetic illustration only, a hypothetical 5% ad valorem duty on USD 109,000 would equal USD 5,450. The 0.2% customs-clearance fee published on the official Customs Service website would amount to USD 218 if applied to the assumed customs value without exemption. The hypothetical 5% duty is not a verified rate for this equipment; the fee calculation is illustrative, not a final assessment. Verify commodity classification, actual charging rules and exemptions before budgeting.

Assume a further USD 2,000 for delivery after customs release and USD 700 for commercial handling and brokerage. On the stated assumptions, the illustrative budget subtotal is USD 117,368 (= USD 109,000 customs value + USD 5,450 hypothetical duty + USD 218 conditional clearance fee + USD 2,000 onward delivery + USD 700 services). This is a budgeting subtotal, not a tax-inclusive landed-cost quotation: it excludes any additional taxes, permits, demurrage, storage and other transaction-specific charges. The actual payable amount in Turkmen manat must be calculated under the applicable currency-conversion rules.

Valuation bridge (figures from the example above)

Invoice price (excluding freight and insurance)	USD 100,000
+ Qualifying freight to the customs border	USD 8,000
+ Qualifying insurance	USD 1,000
= Preliminary customs value	USD 109,000
+ Hypothetical 5% ad valorem duty	USD 5,450
+ 0.2% customs-clearance fee (if applied)	USD 218
+ Delivery after customs release	USD 2,000
+ Commercial handling and brokerage	USD 700
= Illustrative budget subtotal (not tax-inclusive)	USD 117,368

Documentary controls and common double-counting traps

Request the sales contract and invoice showing the agreed delivery terms, the transport contract or freight invoice, insurance evidence, packing list, payment evidence and any royalty, commission, tooling or related-party arrangements that could affect valuation. Record which costs are already embedded in the invoice. Do not add the same freight or insurance twice. Do not treat every payment to a freight forwarder as automatically dutiable: identify the service, location, contractual responsibility and applicable legal rule.

The exchange rate used for customs valuation and duty calculation is generally linked to acceptance of the declaration under Customs Code Article 269(4), whereas the reviewed Tax Code Article 117(10) uses the

payment date for conversion of import excise. These are different statutory reference dates. The 2026 position and the payment currency must be confirmed for the actual transaction.

Decision rule: the importer should approve shipment only after a line-by-line estimate distinguishes (i) invoice price, (ii) customs valuation adjustments, (iii) customs duties and fees, (iv) product-specific taxes and permits, and (v) commercial logistics costs. Where an exemption is claimed, document its legal basis separately for each charge.

CHAPTER 09

Temporary Importation and Special Procedures

Temporary importation is a customs procedure distinct from temporary storage. Article 158 of the Customs Code sets a general period of up to two years and identifies four separate situations: (1) goods for petroleum operations follow the hydrocarbons legislation; (2) leased goods follow the lease term; (3) goods of foreign persons with established benefits and privileges follow the applicable special period; and (4) goods for construction under a Cabinet of Ministers decision follow the period arising from that decision. Check the exact conditions and rules for setting or extending the period under the full article. Source: Adalat, ID 1015, consulted 22 October 2026.

Goods intended to remain in Turkmenistan permanently should not be placed under temporary importation merely to defer costs without a legally supported plan for re-export or another permitted closing procedure. Customs warehouse arrangements are also separate from temporary storage.

Under State Customs Service Order No. 205, the total duties under conditional partial relief cannot exceed what would have been payable on release for free circulation when the goods entered temporary importation; the order refers to Annex 2 to Resolution No. 12385 for the calculation. Section VI, paragraph 1(3), of the procedure approved by Resolution No. 9925 applies the general duty rules to temporarily imported goods absent from the conditional full-relief list. Reconcile these rules with the particular procedure and customs authority. Sources: Adalat IDs 1713 and 3690, consulted 22 October 2026. Seek customs confirmation on how the general rule and partial relief interact for the goods.

CHAPTER 10

Investment Projects and Customs Incentives

The Law on Foreign Investments provides customs-related incentives in defined circumstances, including certain qualifying contributions and project-related imports. The relevant provision, project status, Cabinet decision where required, documentation and subsequent restrictions must be examined individually (Foreign Investments Law, Art. 9).

The exemption regime under Presidential Resolution No. 9925 must be read alongside the Foreign Investments Law and the Customs Code. A monetary or participation threshold found in one instrument must not be applied indiscriminately to all exemptions. Equipment released under conditional relief may remain subject to restrictions on transfer or use; certain early disposals can create repayment exposure.

Additional ground in the procedure under Resolution No. 9925

Section IV, subparagraph 15, of the procedure approved by Resolution No. 9925 separately refers to imports for projects and contracts with foreign investment where the investor contributes at least 10% of total investment and at least USD 100,000. This is a separate provision of that procedure. It is presented alongside Article 9 of the Foreign Investments Law without concluding whether either ground repeals, limits or supplements the other. Confirm the current wording of subparagraph 15 and its relationship with Article 9 before claiming relief. Source: Adalat, ID 3690, consulted 22 October 2026.

Statutory conditions identified in the reviewed text of Article 9

Article 9(1) provides customs duty relief for (i) property imported as a foreign investor's contribution to the charter capital of an enterprise with foreign investment or to the fixed assets of a foreign legal entity's branch, according to its declared list; and (ii) property imported as an investment under international agreements and contracts concluded pursuant to decisions of the Cabinet of Ministers. The latter relief applies for the investment-project payback period specified in the relevant agreement.

Article 9(2) of the reviewed Foreign Investments Law provides for recovery of customs duties and late-payment interest where property imported under the relevant relief is disposed of within three years. Article 9(3) also provides relief from customs-clearance fees. The official Turkmen text limits this fee relief to property in category (ii) — investments under international agreements and contracts concluded pursuant to decisions of the Cabinet of Ministers. The Russian-language translation refers to all property within Article 9(1), but the Turkmen text prevails. Budget the 0.2% clearance fee on charter-capital contributions unless customs confirms otherwise in writing.

Practical consequence: do not apply the published 0.2% clearance-fee rate mechanically to an Article 9 shipment, but do not assume the fee is waived merely because the importer has foreign investment. Record the specific Article 9 category, qualifying property list or project approval, current legal basis, and written confirmation of both duty and fee treatment.

Source: Law of Turkmenistan on Foreign Investments, Article 9 (reviewed consolidated copy reflecting amendments through 8 June 2019). Subsequent amendments and current implementing practice require confirmation before transaction-specific reliance.

Illustrative project scenario

EXAMPLE

A foreign contractor supplies a production line in several shipments for a Turkmen customer. Before dispatch, the parties should establish the importer of record, classification and origin of each component, whether the project qualifies for a specific customs exemption, and which authority or decision supports that exemption. They should also address shipment sequencing, regulatory approvals and restrictions on subsequent transfer. This scenario is illustrative; no exemption is assumed.

Practical decision path for investment imports

Before dispatch, distinguish ordinary import, qualifying investment contribution, temporary admission and free customs zone placement. For each, confirm the importer, eligibility evidence, approvals, restrictions on subsequent disposal and the exit procedure.

Free Economic Zones: Customs Treatment and Movement of Goods

Source and currency note: Law on Free Economic Zones, Article 30 (reviewed legislative copy). Its status as the latest effective text has not been independently established as at October 2026. Check later amendments, the legal status of the particular zone and applicable customs implementing rules before relying on the regime.

Article 30 of the Law on Free Economic Zones establishes a free customs zone (free warehouse) procedure for qualifying goods admitted to a free economic zone, subject to the customs legislation and the implementing conditions prescribed by the competent customs authority. Foreign goods may be placed and used within the zone without payment of customs duties under that procedure; this is not a blanket exemption for all goods or charges.

A crucial distinction concerns the destination of goods. Goods moved from the free economic zone to the remainder of Turkmenistan's customs territory must be cleared under the rules governing release of foreign goods for free circulation (Art. 30(4)). Goods exported from the zone outside Turkmenistan are subject to the specific treatment in Art. 30(5), including relief from export customs duties for goods under the free-zone procedure.

The free customs zone procedure does not apply in tourism and recreation free economic zones (Art. 30(3)), nor does passage in transit through a zone qualify goods for the procedure (Art. 30(7)). Conditions for placement under, operation of and discharge from the procedure are determined by the competent customs authority (Art. 30(6)); implementing rules and zone-specific establishment decisions must be reviewed before relying on a benefit.

Contracts concluded by zone participants within the scope of their zone participation agreement for specified goods, materials, equipment, works and services are recorded by the zone Committee and exempted from registration at the State Commodity and Raw Materials Exchange under Art. 30(8). This is a limited rule, not a general exemption for every contract involving a foreign investor.

Investment Incentive Eligibility: Evidence and Limits

Do not treat the presence of foreign shareholders, a foreign-financed contract or a project described as “strategic” as sufficient proof of a customs exemption. Article 9 of the Law on Foreign Investments identifies particular categories of imported property; each consignment should be mapped to the relevant category and supported by the documents required for that category. The exact current implementing practice remains a transaction-specific verification item.

For a contribution to charter capital or qualifying branch fixed assets, compile the declared property list, evidence of the investment or branch structure, a description linking each shipment to that list, and the import documentation. For the Cabinet-decision/international-agreement category, obtain the relevant decision or agreement, the qualifying contract, the project’s stated payback-period evidence where applicable, and a shipment-to-project reconciliation. This is an illustrative evidence file, not an assertion that every listed document is formally mandatory.

Before claiming relief, have the importer or authorised broker confirm in writing which specific charges are covered: import customs duty under Article 9(1), customs clearance fees under Article 9(3) (category (ii) property only), and any separately applicable taxes, excise, handling, storage or other service charges. The statutory relief from duty and clearance fees must not be described as a general waiver of all import-related payments.

Three-year disposal control: the reviewed Article 9(2) creates potential exposure to recovery of duties and late-payment interest when property covered by the relief is disposed of within three years after import. Keep an asset register linking each imported item to its declaration, import date, declared investment purpose and custodian. Review any proposed sale, lease or transfer against the current law and applicable conditions before proceeding; not every change of use is necessarily a statutory disposal.

ILLUSTRATIVE ELIGIBILITY DECISION — THREE OUTCOMES

Outcome A — documented qualifying contribution: evaluate the Article 9(1) duty exemption against the declared property list and actual import. The Article 9(3) clearance-fee exemption applies to category (ii) property, not to every charter-capital contribution; separately test taxes and product permits.

Outcome B — ordinary commercial procurement by an investor-owned business: do not presume an Article 9 exemption solely from ownership.

Outcome C — equipment admitted temporarily or to a free customs zone: apply the distinct customs procedure and its exit or transfer requirements rather than re-labelling it as an investment contribution.

Legal-source limitation: the reviewed Foreign Investments Law reflects amendments through June 2019. The Free Economic Zones Law and Resolution No. 9925 also require current verification. Confirm the effective legal text, relevant project decisions and customs treatment before representing an exemption as available.

CHAPTER 11

Post-Clearance Control and Appeals

Customs authorities may conduct control after release and request commercial and accounting information relevant to imports and subsequent transactions (Customs Code, Arts. 310 and 312). The reviewed Code generally requires retention of relevant records for at least three calendar years following the year in which goods ceased to be under customs control; certain customs intermediaries and warehouse operators have a five-year period.

Under Articles 42–49 of the Law on Administrative Procedures (reviewed consolidation incorporating amendments of 12 April 2025), an interested party may challenge an administrative act, refusal to issue an act, action or omission. Article 43 ordinarily permits an administrative complaint to the superior authority, directly or via the issuing authority; judicial review ordinarily follows administrative review unless other legislation provides otherwise, and direct judicial challenge may be available where no superior administrative authority exists. The general filing deadline under Article 44(1) is 30 days from the date the administrative act enters into force. Article 44(2) provides a distinct rule for certain affected third parties. Where the complaint is submitted to the issuing authority, Article 47(1) requires it within five days either to grant the complaint or forward it and the case file. Under Article 48, the superior authority must decide within ten days of receipt; failure to decide or disagreement with the decision can permit recourse to court. These are general administrative rules, not a verified exhaustive customs-specific appeals procedure. Confirm the applicable special rules, court procedure and deadlines for the actual decision before acting. The general administrative complaint timetable should not be confused with the deadlines for paying customs duties and taxes under Customs Code Article 273. The effect of a complaint on enforcement is subject to Article 46 exceptions and any applicable special rules.

Article 46(1) of the Law on Administrative Procedures generally gives an administrative complaint suspensive effect. Article 46(2), however, excludes certain public expenditure and cost claims, cases requiring immediate execution for specified overriding interests, and other statutory exceptions. The effect of an appeal on customs payment or collection must therefore be assessed against the Customs Code and any special law; never assume that filing a complaint defers a payment deadline, prevents late-payment interest or releases the importer from providing security.

CHAPTER 12

Operational Import Workflow: From Purchase Order to Release

Reader navigation: use Chapter 4 for classification and origin, Chapter 6 for product permits, Chapter 8 for valuation, Chapter 10 for investment incentives, and Annex A for statutory deadlines. The gates below are an operational control sequence, not a replacement for the legal conditions explained in those sections.

The workflow below is a commercial planning tool, not a substitute for a product-specific customs determination. Responsibilities should be agreed before dispatch, while legal obligations remain governed by Turkmenistan law.

GATE 1	GATE 2	GATE 3	GATE 4	GATE 5	GATE 6	GATE 7
Confirm the importer and customs representative	Establish classification , origin and restrictions	Validate the customs value and landed-cost model	Complete a document-consistency check	Agree the arrival and declaration plan	Resolve customs questions before release	Reconcile release and preserve the audit trail

Gate 1 — Confirm the importer and customs representative

Identify the Turkmenistan contracting party, importer of record, proposed declarant and any customs broker. Check whether a foreign entity qualifies for an exception to the general local-declarant rule (Customs Code, Art. 77). Obtain the broker's written scope, document requirements and escalation contact. Do not ship solely on the assumption that the overseas seller can clear the goods.

Gate 2 — Establish classification, origin and restrictions

Build an item-level register containing commercial name, technical description, intended use, composition, model, manufacturer, quantity, proposed Turkmenistan tariff code and country of origin. Request an advance ruling where material classification or origin uncertainty remains (Arts. 23–25). Verify product-specific prohibitions, permits and conformity documents before accepting a fixed delivery date.

Gate 3 — Validate the customs value and landed-cost model

Reconcile invoice, purchase order, freight quotation, insurance and Incoterms. Identify valuation adjustments that may be required under the transaction-value method (Art. 262). Calculate customs duty, customs fees, applicable excise and any other verified taxes separately. Maintain a line for commercial storage, demurrage, transport, brokerage and contingencies; these are not interchangeable with statutory customs charges.

Gate 4 — Complete a document-consistency check

Match seller and buyer names, goods descriptions, quantities, weights, packages, values, currencies, origin statements and transport references across the contract, invoice, packing list, shipping document and supporting certificates. For machinery, verify model and serial-number lists. Correct mismatches before the goods depart; post-arrival amendments may require customs permission (Art. 83).

Gate 5 — Agree the arrival and declaration plan

Identify the border crossing, mode of transport, customs destination and person responsible for presenting goods. Arrange any necessary internal transit, storage or inspection capacity. Calendar the relevant statutory deadlines from the actual triggering event, not merely from the contract shipment date. The general import-declaration period is 30 days after the relevant presentation or completion of internal transit (Art. 79); exceptions and extensions require case-specific review.

Gate 6 — Resolve customs questions before release

Log each customs query, the officer or office involved, the requested evidence, submission date and decision. Supply documentary support for classification, origin, value and claimed exemptions. If customs requests further information, distinguish a document request from a formal refusal or assessment. Obtain written decisions where possible and do not assume that an appeal automatically postpones payment obligations.

Gate 7 — Reconcile release and preserve the audit trail

Retain the accepted declaration, release confirmation, payment receipts, transport records, permits, broker correspondence and valuation support. Reconcile declared quantities and values to the received goods and accounting records. Record any conditional-release restrictions or investment-related holding periods. Maintain a file for potential post-clearance control and correction requests.

Illustrative exception register

EXCEPTION REGISTER — EXAMPLES

- **Classification disputed:** pause any unverified duty quotation; obtain a reasoned position and assess an advance ruling.
- **Origin certificate missing:** check whether ordinary release is still possible and whether the applicable tariff treatment changes (Customs Code, Art. 20).
- **Equipment arrives in several consignments:** document the complete assembly and confirm whether special classification rules apply.
- **Storage accumulating:** identify whether the charge is a statutory customs fee, commercial warehouse charge or carrier demurrage before forecasting exposure.
- **Investment asset proposed for resale:** assess the three-year recovery provision before transfer (Foreign Investments Law, Art. 9).

Recommended internal controls

For each shipment, maintain a single-page clearance tracker with the responsible person, tariff code, origin, customs value, permit status, declaration deadline, estimated charges, payment status, release status and unresolved issues. Escalate any disagreement affecting legality, payment or delivery timing to a qualified local customs professional before acting.

Shipment Readiness Decision

Proceed to dispatch only after the importer has documented (i) a responsible declarant or broker, (ii) an adequately supported commodity code and origin position, (iii) required approvals or a documented non-applicability assessment, (iv) consistent commercial and transport documents, (v) a shipment-specific customs-value and payment estimate, and (vi) a feasible arrival, storage and declaration schedule. A missing item should trigger a documented exception and an accountable owner, not an assumption that customs will resolve it on arrival.

Risk-based escalation rule

Escalate before shipment where a disputed tariff code materially changes duty, a permit cannot be verified, the importer lacks clear authority to declare, an exemption depends on investment or special-regime documentation, or the expected release date conflicts with project delivery commitments. Written advice or a binding advance ruling, where legally available, is preferable to relying on informal assurances. General customs consultation is not necessarily binding (Customs Code, Arts. 11 and 23–25).

ANNEX A

Key Customs Deadlines

Procedure	General rule in legislation reviewed (not verified as current for 2026)	Provision in reviewed source
Internal customs transit	10 days; up to 20 in specified cases	Art. 47
Temporary storage	Initial period of one month; extension on reasoned request, with a maximum of six months unless a statutory exception applies (Art. 62).	Art. 62
Storage on transport vehicle	Up to 10 days, subject to conditions	Art. 71
Import declaration	Generally within 30 days after presentation at arrival or completion of internal transit; written extension possible within temporary-storage limit	Art. 79
Advance declaration	Presentation within 15 days after acceptance	Art. 80
Incomplete import declaration: missing information	Up to 45 days from acceptance of an incomplete declaration, where Art. 85 conditions are met; not a general extension for any missing supporting document	Art. 85
Customs release	Generally within three days after declaration acceptance AND submission of necessary documents/information; statutory inspection extensions and advance declaration rules apply (Art. 91).	Art. 91
Advance ruling	Generally 30 days if no further information/examination is needed; ruling valid for 3 years, subject to statutory conditions	Arts. 24–25
Administrative complaint (general procedure)	Generally 30 days from the administrative act taking effect; special customs rules and exceptions require separate verification	Administrative Procedures Law, Art. 44 (not Customs Code)

How to use this table. These periods concern different legal events and cannot be added to obtain a promised end-to-end clearance duration. Article 85 concerns an accepted incomplete declaration, not a general grace period for all supporting papers. Payment under Article 273 is generally due no later than filing the declaration, unless the Code provides otherwise. Always verify the operative consolidated text and any special procedure before relying on a deadline.

ANNEX B

Document Checklist

- Foreign trade contract and annexes
- Commercial invoice and packing list
- Transport documents
- Technical description and specifications
- Origin documents where required
- Applicable permits, licences and certificates
- Customs value supporting evidence
- Exemption evidence and project authorisations where relevant
- Customs declaration and payment records

How to use this checklist: each line is a recommended control, not an assertion that every document is legally mandatory for every commodity. Confirm commodity-specific rules and the applicable customs procedure.

Document ownership and sign-off — Supplier prepares commercial/technical evidence; local importer confirms declarations, permits and payment responsibilities; broker checks the filing package within its mandate.

Cross-document consistency — Compare seller/buyer names, importer details, product description, model/serial numbers, quantity, net/gross weights, currency, Incoterms, transport references and origin evidence.

Evidence for customs valuation — Keep contract, invoice, payment terms, freight and insurance invoices, cost breakdowns and evidence of charges already included in the sale price; prevent double counting.

Exception handling — Record missing documents, affected shipments, responsible owner, legal basis for any proposed workaround and written resolution before dispatch.

Post-release audit file — Preserve declaration, acceptance/release evidence, payment receipts, classification/origin rulings, permits, exemptions and subsequent disposal or transfer records.

ANNEX C

Principal Legal Sources

Customs Code of Turkmenistan — Adalat, ID 1015, consulted 22 October 2026; amendments through 28 June 2025. This guide discusses Arts. 24–25, 47, 62, 71, 79–80, 85, 91, 157–158, 260–267, 269, 273 and 312.

Tax Code of Turkmenistan — official Mejlis text consulted 22 October 2026, with amendments through 30 September 2025 (Art. 105, zero VAT rate) and 12 April 2025 (Arts. 1, 22, 47, 49, 84–87, 113 and 171). No 2025 amendment is marked in Arts. 95–103 or 114–128 cited here. The Adalat text (ID 1013) reflects amendments only through 30 November 2024.

Law of Turkmenistan on Foreign Investments — Art. 9; reviewed version amended through 8 June 2019 (Adalat, ID 487, consulted 22 October 2026).

Law of Turkmenistan on Free Economic Zones — Art. 30; reviewed version amended through 5 October 2019 (Adalat, ID 640, consulted 22 October 2026).

Law of Turkmenistan on Administrative Procedures — Arts. 42–49; reviewed version amended through 12 April 2025 (Adalat, ID 447, consulted 22 October 2026).

Presidential Resolution No. 9925 of 27 July 2008 — duty-payment procedure and certain schedules (Adalat, ID 3690, consulted 22 October 2026). The main procedure was amended by Resolution No. 2458 of 20 September 2021; Annex 2 to No. 9925, covering export duties, was amended by No. 1486 of 15 August 2025. That annex is not an import-duty list. The import schedules were repealed by No. 13034 of 4 June 2013. Customs Order No. 205 (Adalat, ID 1713) refers to a different Annex 2, to Resolution No. 12385 of 27 June 2012. No later amendment to the main procedure was identified in the version reviewed.

Presidential Resolution No. 13169 of 16 August 2013 — customs fees, rates, exceptions and rounding of partial hours and days; reviewed version amended through No. 398 of 13 October 2017 (Adalat, ID 2714, consulted 22 October 2026). Rates also appear on the official Customs Service website; verify their application to each transaction.

Resolution No. 698 — specified industrial and construction products; effective 1 April 2018 (Adalat, ID 6887, consulted 22 October 2026). Verify later amendments and continued effect before shipment.

Resolution No. 14394 — specified food and beverages at USD 2 per kg or litre; effective 1 October 2015 (Adalat, ID 2618, consulted 22 October 2026). Verify current effect, tariff line and unit before shipment.

Resolution No. 14658 — motor vehicles; effective 1 May 2016 (Adalat, ID 2448, consulted 22 October 2026), compared with the Customs Service's published list. Verify current conditions, exceptions and code-specific rates.

State Customs Service Order No. 205 of 20 April 2016 — conditional partial relief for temporary importation and reference to Annex 2 to Resolution No. 12385 (Adalat, ID 1713, consulted 22 October 2026).

What may change: source and uncertainty map

Claim	Source	Version / effective date	Status at 22 October 2026
Deadlines and procedures	Customs Code; ID 1015	28 June 2025	Articles checked; the specific cases in Art. 158 require assessment
VAT, excise and customs procedures	Tax Code; ID 1013; Mejlis	Mejlis text: 30 September 2025 (Art. 105); no 2025 amendment marked in Arts. 95–103 and 114–128	Confirmed against Mejlis text; assess application to the transaction
Customs fees	No. 13169; ID 2714	13 October 2017	Rates published; grounds for relief depend on circumstances
Investment incentives	Foreign Investments Law, Art. 9; ID 487	8 June 2019	Text checked; assess related provisions of No. 9925 for the transaction
Free economic zones	Law, Art. 30; ID 640	5 October 2019	Text checked; confirm zone status
Appeals	Law; ID 447	12 April 2025	Text checked; verify special customs rules
Investment threshold	No. 9925; ID 3690	Main procedure: No. 2458 of 20 September 2021; Annex 2: No. 1486 of 15 August 2025	Confirm effect of subparagraph 15 and its relationship to Art. 9 before claiming relief
Selected import tariffs	Nos. 698 (ID 6887), 14394 (ID 2618), 14658 (ID 2448)	Effective 2018, 2015 and 2016	Verify current rates, codes and any repeal before shipment
Other import tariffs	No. 12385, Annex 2; Order No. 205, ID 1713	27 June 2012; 20 April 2016	Full list unavailable; obtain Customs Service confirmation
Amendments to No. 9925 by part	No. 9925; ID 3690	Procedure: 20 September 2021; export Annex 2: 15 August 2025	No later amendment to the main procedure identified in the version reviewed

The table identifies provisions that depend on the version date of an instrument. “Checked” means consistency with the text at that date; it is not a conclusion that the provision governs a particular transaction.

Official State Customs Service — customs duty reference: <https://customs.gov.tm/ru/customs-info/customs-fees/duties>

Official State Customs Service — customs fee reference: <https://customs.gov.tm/ru/customs-info/customs-fees/fees>

Official State Customs Service — information for legal entities: <https://customs.gov.tm/ru/customs-info/for-legal-entities>

Official Turkmenstandartlary — imported-product certification checklist: <https://www.tds.gov.tm/ru/bolumler/21> (reviewed 10 October 2026; product-specific applicability requires confirmation).

Additional customs classification resource — State Customs Service code lists and additional-information classifier (Order No. 31 of 10 March 2020): https://customs.gov.tm/ru/customs-info/customs-fees/lists_of_codes. The existence of a classifier does not establish the correct tariff code or current duty rate for a particular product.

Official Turkmenstandartlary — specialised equipment / cybersecurity certification information: <https://www.tds.gov.tm/ru/sanly-hyzmatlar/6-departament-sertifikacii-kiberbezopasnosti>. Check whether the specific equipment and transaction fall within the published scope; do not treat these requirements as applicable to all electronics.

Currency and applicability note: legislative consolidations and historical schedules used in this guide do not establish that all provisions remain unchanged as of October 2026. Verify the enacted instruments, amendments and commodity-specific decisions before relying on a rate or exemption.

Source hierarchy: current enacted legal instruments take precedence over research consolidations, websites and illustrative calculators. Online customs resources can assist with planning but do not replace a binding decision where one is available. This guide does not provide a product-specific tariff or tax ruling.

Official-source escalation when documents conflict

If a website summary, a historical consolidated law and a current authority response do not align, do not silently select the lowest amount. Record the conflict, identify the controlling enacted instrument and its effective date, and ask the competent authority or qualified local counsel to reconcile the difference in writing. Where no reliable current answer is available, disclose the uncertainty in the estimate and assign an owner and deadline for resolution.

Source roles: the State Customs Service is the primary operational contact for classification, clearance and published customs fees; the Ministry of Finance and Economy / tax administration is relevant to the tax-law position; Turkmenstandartlary addresses product certification and metrology within its competence. A referral to one authority does not substitute for a ruling by another authority on a different legal question.

Source-use rule: historical consolidations establish the wording reviewed, not necessarily the law currently in force. Confirm material rates, exemptions and procedural requirements against the latest competent official source before shipment.

Practical source-checking sequence

Before shipping, identify the exact national tariff code and product description. Check the current enacted duty schedule and fee instruments, then separately check excise, product-specific authorisations, preferential origin rules and any claimed exemption. A tariff calculator or summary webpage is a planning aid, not a substitute for the binding instrument.

Keep a dated evidence file recording the instrument title and number, amendment date, relevant article or tariff line, official publication or authority response, and the person who confirmed applicability. Where the latest effective text cannot be obtained, record the uncertainty explicitly and seek confirmation before relying on a rate or exemption.

Matters to verify before import

Tariffs and fees: rates under Nos. 698, 14394 and 14658 concern particular product categories, not a universal tariff. Verify current effect and product-code fit for each shipment. The full text of Annex 2 to No. 12385 is unavailable. For No. 9925, distinguish the main procedure (amended by No. 2458 on 20 September 2021) from its export-duty Annex 2 (amended by No. 1486 on 15 August 2025).

Taxes and incentives: the official Mejlis Tax Code text reflects amendments through 30 September 2025; no 2025 amendment is marked in Arts. 95–103 or 114–128. Confirm how Art. 123 applies to temporarily imported goods and how Art. 9 of the Foreign Investments Law relates to subparagraph 15 of the procedure under No. 9925.

Procedures and appeals: the general periods were checked against the cited articles. Special customs rules, extension procedures and exceptions require transaction-specific assessment. Preserve the authority's written position and the current legal reference where sources conflict.

ANNEX D

Administrative Dispute Response Protocol

Status: general-law checklist; case-specific customs remedies and court rules must be independently confirmed before reliance.

1. Preserve the record

Retain the customs declaration, acceptance and release records, written decision, service/notification evidence, classification and valuation workings, invoices, transport documents, certificates, payment receipts, security instruments and all correspondence.

2. Identify the act and the applicable route

Determine whether the issue concerns a formal administrative act, refusal, action or omission. Check whether a customs-specific procedure overrides or supplements the general Law on Administrative Procedures (Arts. 3, 42–43).

3. Calculate the correct deadline

Under the general rule of Article 44(1), a complaint to the superior administrative authority is filed within 30 days of the act entering into force; affected non-addressees have a distinct rule under Article 44(2). Record evidence of the triggering date and obtain advice on any special customs deadline.

4. Prepare a written complaint

Article 45 requires identification of the receiving authority and complainant, the challenged act/action/omission, the requested remedy and supporting grounds, the date and signature. Attach supporting evidence and request confirmation of receipt.

5. Track administrative review

Article 47 provides a five-day action/forwarding rule when a complaint is submitted to the issuing authority; Article 48 provides a ten-day decision period after receipt by the superior authority. Confirm when receipt occurred and whether another statutory procedure applies.

6. Assess payment and enforcement separately

Article 46 generally provides suspension but contains express exceptions. Obtain a case-specific assessment of whether customs duties, excise, penalties, security and other monetary demands remain payable while the complaint is pending.

7. Consider judicial review

Article 43 generally contemplates judicial review following administrative consideration, with exceptions, including where no superior authority exists. Article 48 permits judicial recourse where the superior authority does not decide on time or the complainant disagrees. Verify the competent court and procedural time limit separately.

Important limitation: verify current remedies and applicable court procedures

Confirm the current effective text of the Customs Code and Law on Administrative Procedures before acting; identify any customs-specific appeal regime, competent reviewing body, court procedure and judicial filing deadline; confirm the application of Article 46 to customs duty and excise collection. A complaint does not automatically suspend customs payment obligations.

ANNEX E

Import Tax and Excise: Legal Interpretation Notes

Source status: the Tax Code text on the Mejlis website (consulted 22 October 2026) carries amendment marks dated 12 April 2025 and 30 September 2025; no 2025 amendment is marked in Arts. 95–103 or 114–128. The Adalat text reflects amendments only through 30 November 2024. This analysis is not a certified opinion on how these provisions apply to a particular transaction.

Import VAT: do not assume a universal 15% border charge

Articles 95–96 of the Tax Code identify VAT taxpayers and taxable operations. Article 96 describes domestic taxable operations and does not, on its face, establish a universal VAT charge on the customs value of every imported consignment. Although the Customs Code uses the general term “customs duties and taxes”, this wording alone does not prove that VAT is assessed on every import. The guide therefore does not include a generic “customs value × 15% import VAT” line in cost examples. Obtain confirmation of the current import treatment for the specific goods, importer and customs regime before budgeting.

Excise is product-specific and may be payable at the border

Tax Code Articles 114–116 address imported excisable goods. In the reviewed Article 119, the separate import schedule covers specified beer, alcoholic drinks, alcohol used in beverage production, tobacco products and passenger cars; domestic-production entries must not be applied to imports without an independent legal basis. Article 124 assigns calculation of import excise to customs authorities; Article 128(4) requires payment before or at customs clearance. Verify the current product codes, exemptions and rate units before budgeting.

Article 123 of the Tax Code addresses excise under different customs procedures: it is paid in full on release for free circulation, and is not paid under re-import, transit, customs warehousing or a free customs zone. Confirm the treatment of temporary importation against the complete article. Adalat, ID 1013, consulted 22 October 2026.

Excise base, rate expression and currency conversion

Article 117(9) defines the import excise base as customs value including customs duties and fees payable, but excluding excise. Article 119 expresses certain import rates as percentages of customs value, often subject to minimum amounts per litre or pack; Article 124(3) applies those rates to the base calculated under Articles 117 and 122, so the percentage applies to the Article 117(9) base, not to customs value alone. Where a per-unit minimum applies, the higher amount is payable. Article 117(11) also permits a quantity-based base for certain goods. Under Article 117(10), foreign-currency values for imported excisable goods are converted at the Central Bank rate on the date of excise payment, while Customs Code Article 269(4) generally links customs valuation conversion to acceptance of the declaration. Do not silently merge these different reference dates.

Transaction-level tax determination: a defensible decision sequence

- 1 Identify the importer, product, customs procedure and intended use. A tax conclusion reached for a different importer or regime should not be copied into this transaction.
- 2 Separate duty, customs fees, excise and any other tax into distinct lines. For each line, record the specific legal charging provision, rate provision, tax base, payer, due date and exemption (if any). A blank or uncertain line is not a zero-rate conclusion.
- 3 For VAT, establish whether the import event itself is taxable under an effective import-specific rule; do not infer a border VAT solely from the domestic 15% rate in Article 103. Separately consider any domestic VAT consequences of the importer's later sale or supply.
- 4 For excise, confirm the product is covered by the current import (not domestic-production) list in Article 119 and identify the tariff code, product description, rate currency and unit. Check percentage rates, statutory minimums, quantity-based rates and apply the Article 119 rate to the base determined under Articles 117(9), 117(11) and 124(3) before calculating the liability.
- 5 Check timing and currency conversion separately: customs duty rate and general customs FX date are linked to declaration acceptance in the reviewed Customs Code (Arts. 269–270); the reviewed Tax Code has a distinct rule for import excise conversion (Art. 117(10)). Confirm the effective text and payment mechanics.
- 6 Obtain a dated transaction-specific confirmation for any material uncertainty from competent local advisers and, where appropriate, the relevant authority. Retain the exact tariff code, supporting source text, calculation workbook and confirmation in the shipment file.

Worked-example limitation: the illustrative equipment budget does not include an assumed import VAT or excise charge. This omission is not an assertion of exemption or a zero rate: the charging provision, commodity scope, taxable base, rate and timing must be confirmed for the transaction. The 5% duty in the example is a scenario assumption, not a verified tariff quotation.

Checklist for transaction-specific cost estimates

- Confirm the full national tariff classification at the level required by the current Turkmenistan nomenclature, together with the corresponding effective rate schedule.
- Confirm origin and whether any preference is supported by acceptable evidence.
- Establish customs value, including relevant transport, insurance and additions without double counting.
- Check whether the product appears in the current import excise list; record any percentage rate, minimum per-unit amount, specific rate and product-code condition separately.
- Check applicable customs clearance and storage fees, exemptions and the current official schedule.
- Confirm currency conversion dates for each category of payment.
- Request a written customs or qualified local legal confirmation for any material uncertainty.

ANNEX F

Contract-to-Clearance Responsibility Matrix

Task	Foreign supplier	Local importer / declarant	Customs broker / representative
Technical description and specifications	Provide complete product data	Verify intended use and declared description	Review classification evidence within mandate
Invoice, packing and transport documents	Issue accurate, consistent originals	Check against contract and physical shipment	Prepare submission and flag inconsistencies
Origin documentation	Obtain producer/exporter evidence	Determine whether certificate or declaration is required	Present and explain supporting evidence
Customs value	Disclose price terms and cost components	Validate additions, payments and supporting documents	Prepare valuation file within mandate
Licences and conformity documents	Provide technical and manufacturer certificates	Confirm importer-side permits before dispatch	Verify documentation required for clearance
Duties, taxes and fees	Agree commercial allocation in contract	Determine legal payer and ensure timely payment	Facilitate calculation and payment evidence as authorised
Post-clearance record retention	Retain commercial and shipping records	Retain complete import and accounting file	Retain representation and filing records under applicable rules

This matrix assigns recommended operational tasks, not statutory liability. A supplier, local importer and broker may share document-preparation work, but the legally responsible declarant and payment obligor must be determined under the applicable Customs Code provisions and the actual representation arrangement. Do not infer that engaging a broker transfers all customs liabilities.

ANNEX G

Pre-Shipment Decision Record

Complete this internal record for each shipment before dispatch. Record the supporting document and its date for each confirmed item. This template is not an official customs form.

Control	Evidence / responsible owner	Status / reference
Shipment identity	Importer / declarant; supplier; contract; Incoterms and named place; arrival date.	☐ Confirmed ☐ Pending Ref: _____
Goods and tariff code	Model, description and use; proposed national code; classification evidence; advance ruling need.	☐ Confirmed ☐ Pending Ref: _____
Origin and valuation	Origin evidence; invoice currency; freight and insurance; value adjustments; FX source and date.	☐ Confirmed ☐ Pending Ref: _____
Permits and certificates	Applicable approvals, translations, issuing authorities, references and expiry dates.	☐ Confirmed ☐ Pending Ref: _____
Payments and tax	Duty, fees, excise and other taxes checked separately; rate, base, relief and source recorded.	☐ Confirmed ☐ Pending Ref: _____
Written confirmation	Dated official sources, broker advice and authority replies; unresolved discrepancies.	☐ Confirmed ☐ Pending Ref: _____
Dispatch approval	Named approver; decision date; final document-pack version; any conditions closed and evidenced.	☐ Confirmed ☐ Pending Ref: _____

Dispatch decision: ☐ APPROVED ☐ CONDITIONAL — DO NOT DISPATCH YET ☐ HOLD / DO NOT DISPATCH

Approver: _____ **Date:** _____ **Conditions / evidence required before release:** _____

Decision rule: only APPROVED authorises dispatch under this internal process. CONDITIONAL requires a second, documented approval after every stated condition is met. HOLD if a mandatory permit is missing or a material classification, valuation or payment issue is unresolved. Internal approval cannot replace a competent authority's decision.

Keep the signed record with the final invoice, transport documents, permits, valuation file and customs declaration for later reconciliation.

Glossary of abbreviations

These abbreviations are used in this guide; they do not replace definitions in current legislation.

Abbreviation	Meaning
SCS	State Customs Service of Turkmenistan
CC	Customs Code of Turkmenistan
TC	Tax Code of Turkmenistan
VAT	value added tax
CNFEA	Commodity Nomenclature for Foreign Economic Activity
HS	Harmonized Commodity Description and Coding System
FEZ	free economic zone
Incoterms	international trade terms allocating seller and buyer responsibilities
USD	United States dollar
TMT	Turkmen manat

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