

## Guidelines<sup>1</sup>

### on customs clearance procedure for equipment purchased

#### within Erasmus+ CBHE projects

1. Customs clearance procedure of equipment purchased under the Erasmus+ projects on Capacity Building of Higher Education (CBHE) in Uzbekistan is carried out by the higher education institution (HEI) of the Republic of Uzbekistan, identified as the National Coordinator of the project or by each involved HEI individually following the decision of the project consortium
2. The Department for the Development and Monitoring of Investment Projects of the Ministry of Higher Education, Science and Innovation (MHESI), which coordinates the activities of grants, including the equipment purchase by Erasmus+ projects, assists project coordinators and ensures coordination of customs clearance and delivery of received equipment to all participating HEIs.
3. The beneficiary of the equipment received as part of the Erasmus+ CBHE grant project should be the Project Coordinator/university administration.
4. The project coordinator appoints a person responsible for the delivery and customs clearance of equipment arriving within the framework of the project.
5. The project coordinator promptly sends a request to MHESI in order to obtain a certificate of the Ministry of Investments and Foreign Trade of the Republic of Uzbekistan (MIFT) to be further submitted to the State Customs Committee of the Republic of Uzbekistan (SCC) based on the following submitted documents:
  - a) passport details of the responsible HEI staff member
  - b) equipment specifications
  - c) passport/project concept
  - d) grant agreement of the project
  - e) breakdown by final recipients of goods received under the project
  - f) cargo customs declaration
6. MHESI submits a request with all above mentioned documents to MIFT in order to obtain a certificate on equipment related to technical assistance.
7. Based on the results of the review of the submitted documents in a prescribed manner, MIFT prepares a relevant certificate and sends it to the State Customs Committee, as well as copies to MHESI and the Project Coordinator for information.
8. According to the current legislation, having received a certificate of MIFT, the State Customs Committee carries out customs clearance of equipment free of duty and taxes, including VAT.
9. Other costs associated with customs clearance (payment for service of declarants), handling and storage of equipment, as well as its certification, are covered in accordance with the current legislation and agreements between the project coordinator and the equipment supplier;
10. The Project Coordinator ensures the distribution and delivery of the received equipment to other involved partner universities in accordance with the grant agreement.

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<sup>1</sup> This document was the result of joint work of senior officials of the Ministry of Investment and Foreign Trade of the Republic of Uzbekistan, the Ministry of HESI and the National Erasmus+ Office (NEO) in cooperation with local project coordinators of involved higher education institutions. Adopted in May 2020 and updated in May 2023.

Addition (May 2023):

1. Equipment purchased with the funds of the Erasmus + project must be issued in a timely manner and transferred to the balance of the higher education institution (university). A supporting document must be provided to the university coordinating the project.

2. In order to ensure proper financial reporting regarding the impossibility of refunding VAT (VAT) included in project costs, it is necessary to provide the coordinating university of this project with:

An official document from the tax authority (the country in which the university is established) stating that the university is not entitled to a refund of the value added tax indicated in the amount for equipment;

If it is not possible to obtain such an official document from the competent authorities, the project coordinator at the HEI in Uzbekistan must provide written confirmation from the tax authorities that they do not issue such a document;

OR

in the latter case, a "declaration from the relevant institution" (by an official of the institution, e.g. the rector, vice-rector for financial and economic activities) confirming that the taxes paid from the EU funding will ultimately not be refunded by the tax authorities, together with the "opinion expert" (for example, a certified auditor, a lawyer, etc.).